



**Notice of Regular Meeting**  
**Oceano Community Services District - Board of Directors Agenda**  
WEDNESDAY, August 23, 2017 – 5:30 P.M.  
Oceano Community Services District Board Room  
1655 Front Street, Oceano, CA

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All items on the agenda including information items, may be deliberated. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.

All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the General Manager prior to the start of the meeting. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit his/her remarks to a total of SIX (6) minutes. This time may be allocated between items in one minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

1. CALL TO ORDER:
2. ROLL CALL:
3. FLAG SALUTE:
4. AGENDA REVIEW:
5. CLOSED SESSION:
6. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA: **(NOT BEGINNING BEFORE 6:00 PM)**

*This public comment period provides an opportunity for members of the public to address the Board on matters of interest within the jurisdiction of the District that are not listed on the agenda. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.*

7. SPECIAL PRESENTATIONS & REPORTS:
  - A. STAFF REPORTS:
    - i. Operations - Field Supervisor Tony Marraccino
    - ii. FCFA Operations - Chief Steve Lieberman
    - iii. OCSD General Manager – Paavo Ogren
    - iv. Sheriff's South Station - Commander Stuart MacDonald
  - B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:
    - i. Director Angello
    - ii. Director Brunet
    - iii. President White
    - iv. Vice President Austin
    - v. Director Coalwell

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

*This public comment period provides an opportunity for members of the public to address the Board on matters discussed during Agenda Item #7 – Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.*

8. CONSENT AGENDA ITEMS:

**Public comment** Members of the public wishing to speak on consent agenda items may do so when recognized by the Presiding Officer. To facilitate public comment we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Review and Approval of Minutes for the Regular Meeting on August 09, 2017
- B. Review and Approval of Cash Disbursements

9. BUSINESS ITEMS:

**Public comment** Members of the public wishing to speak on public hearing items may do so when recognized by the Presiding Officer. To facilitate public comment we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Consideration of a recommendation to approve \$9,980 in funding for the "Earth Genius" educational program at Oceano Elementary School
- B. Consideration of a recommendation to approve the 2017/18 budget

10. HEARING ITEMS:

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS: District Policies Continued; Professional Service Proposals; Roles and Responsibilities with Related Agencies; Emergency Generator.

14. FUTURE HEARING ITEMS: Water Rates Reduction October 11

15. ADJOURNMENT:

AGENDA ADDENDUM MATERIALS:

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**ASSISTANCE FOR THE DISABLED** If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.

**ASISTENCIA A DISCAPACITADO** Si usted está incapacitado de ninguna manera y necesita alojamiento para participar en la reunión de la Junta, por favor llame a la Secretaría de la Junta al (805) 481-6730 para recibir asistencia por lo menos tres (3) días antes de la reunión para que los arreglos necesarios puedan ser hechos.



**Oceano Community Services District**  
**Summary Minutes**  
**Regular Meeting Wednesday, August 09, 2017 – 5:30 P.M.**  
**Oceano Community Services District Board Room**  
**1655 Front Street, Oceano, CA**

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1. **CALL TO ORDER:** at 5:30 p.m. by President White
2. **FLAG SALUTE:** led by President White
3. **ROLL CALL:** Board member present Director Coalwell, Vice President Austin, President White. Also present, General Manager Paavo Ogren, District Legal Counsel Jeff Minnery, Business and Accounting Manager Carey Casciola and Board Secretary Celia Ruiz. Director Angello arrived at 5:30pm and Director Brunet arrived at 5:50pm.
4. **AGENDA REVIEW:** Agenda approved as presented.
5. **CLOSED SESSION:** was entered at approximately 5:33pm. Open session was resumed at approximate 6:06pm  
No public comment
  - A. Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,  
No reportable action
  - B. Pursuant to Government Code §54956.9 (d)(2): Conference with District Counsel regarding anticipated litigation. Number of cases: two (2).  
Direction was given to legal and staff.
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (NOT BEGINNING BEFORE 6:00 PM):**  
No public comment
7. **SPECIAL PRESENTATIONS & REPORTS:**
  - a. **STAFF REPORTS:**
    - i. Operations - Field Supervisor Tony Marraccino reported 9 work orders, 14 USA's, 12 service orders, 4 after hour call out, Lopez currently at 58.5%, No SSO's for July, cleaned sewer spill on Pier Ave, replaced meters, weed abatement, sewer cleaning.
    - ii. FCFA - Chief Steve Lieberman – None
    - iii. OCSD General Manager Paavo Ogren – mentioned sewer spill on Pier Ave. will correspond with County.
    - iv. Sheriff's South Station - Commander Stewart MacDonald – None
  - b. **BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**
    - i. Director Angello - None
    - ii. Director Brunet – reported on Zone 3
    - iii. President White – reported on Homeless Coalition
    - iv. Vice President Austin – reported on SSLOCSD
    - v. Director Coalwell – None
  - c. **PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**  
No public comment.

<b>8 CONSENT AGENDA:</b>	<b>ACTION:</b>
a. Review and Approval of Minutes for the Regular Meeting on July 26, 2017	After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Vice President Austin, a second by Director Coalwell and a 5-0 vote. No public comment.
b. Review and Approval of Cash Disbursements	

<b>9 A BUSINESS ITEM:</b>	<b>ACTION:</b>
Introduction of discussions on developing a Water Transfer Policy and Conformity with Measure B-12 (2012) requiring voter approval for permanent water sales.	After an opportunity for public comment and brief Board discussion, no action taken. Staff will prepare a future agenda item which includes limiting the term of a non-permanent transfer and a possible measure for the 2018 general election. No public comment.

<b>9 B BUSINESS ITEM:</b>	<b>ACTION:</b>
Consideration of a recommendation to select a proposal on preparing a utility yard site plan with a budget adjustment in the amount of \$25,000.	After an opportunity for public comment and brief Board discussion, staff recommendations were approved to select RRM with a motion from Director Brunet, a second by Director Angello and a 5-0 vote. No public comment.

<b>9 C BUSINESS ITEM:</b>	<b>ACTION:</b>
Discussion of transition planning for the District's General Management.	After an opportunity for public comment and brief Board discussion, no action taken. Staff will prepare a future agenda item including job duties, recruitment materials and cost estimates. No public comment.

<b>9 D BUSINESS ITEM:</b>	<b>ACTION:</b>
Consideration of a recommendation to authorize the Board President to approve a purchase order to replace a damaged fire hydrant and repair related damages on 20th Court.	After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Director Coalwell, a second by Vice President Austin and a 5-0 vote. No public comment.

10. **HEARING ITEMS:** None

11. **RECEIVED WRITTEN COMMUNICATIONS:** None

12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None

13. **FUTURE AGENDA ITEMS:** District Policies Continued; Professional Service Proposals; Roles and Responsibilities with Related Agencies; Emergency Generator.

14. **FUTURE HEARING ITEMS:** Final Budgets August 23; Water Rates Reduction October 11

15. **ADJOURNMENT:** at approximately 7:40 pm



# Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

(805) 481-6730 FAX (805) 481-6836

**Date:** August 23, 2017

**To:** Board of Directors

**From:** Carey Casciola, Business and Accounting Manager

**Subject:** Agenda Item #8B: Recommendation to Approve Cash Disbursements

## Recommendation

It is recommended that your Board approve the attached cash disbursements.

## Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
<b><u>Disbursements Requiring Board Approval prior to Payment:</u></b>		
Regular Payable Register – paid 08/23/17	56427 - 56446	\$32,735.97
Reimbursement Agreement Deposit Refund – Project #6496	56447	\$731.76
Subtotal:		\$33,467.73
<b><u>Reoccurring Payments for Board Review (authorized by Resolution 2016-07):</u></b>		
Payroll Gross Wages - period ending 08/05/2017	N/A	\$25,943.00
Reoccurring Utility Disbursements – paid 08/09/2017	56420 - 56426	\$2,126.82
Subtotal:		\$28,069.82
<b>Grand Total:</b>		<b>\$61,537.55</b>

**Other Agency Involvement:** n/a

**Other Financial Considerations:** Amounts are within the authorized Fund level budgets.

## Results

The Board's review of cash disbursements is an integral component of the District's system of internal controls and promotes a well governed community.

8/18/2017 3:37 PM  
 COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 1  
 CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 056427 THRU 056446

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	8/18/2017	CHECK	056427	PETTY CASH	49.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056428	DIVERSIFIED PROJECT SERVICES I	1,598.75CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056429	CORIX WATER PRODUCTS (US) INC.	6,856.84CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056430	CENTRAL COAST PRINTING	2,386.62CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056431	ARAMARK	121.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056432	BREZDEN PEST CONTROL, INC.	779.50CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056433	ZENITH INSURANCE COMPANY	1,541.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056434	GSI WATER SOLUTIONS, INC.	1,323.50CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056435	EVERYWHERE RIGHT NOW, INC.	2,096.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056436	CLINICAL LAB OF SAN BERNARDINO	780.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056437	RABOBANK VISA CARD	4,515.53CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056438	J.B. DEWAR, INC.	266.36CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056439	FERGUSON ENTERPRISES, INC #135	790.10CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056440	GROVER BEACH, CITY OF	4,734.34CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056441	OCSO	492.60CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056442	QUILL CORPORATION	690.46CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056443	SHORELINE LANDSCAPE & MAINT. I	449.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056444	THE TRIBUNE	169.40CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056445	CHAPARRAL BUSINESS MACHINES, I	205.58CR	OUTSTND	A	0/00/0000
1-1001-000	8/18/2017	CHECK	056446	ELECSYS INTERNATIONAL CORP	2,890.39CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	32,735.97CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

8/18/2017 3:38 PM CHECK RECONCILIATION REGISTER PAGE: 1  
 COMPANY: 99 - POOLED CASH FUND CHECK DATE: 0/00/0000 THRU 99/99/9999  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 TYPE: All STATEMENT: 0/00/0000 THRU 99/99/9999  
 STATUS: All VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 FOLIO: All AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 056447 THRU 056447

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	8/18/2017	CHECK	056447	WILLIAM MURPHY	731.76CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	731.76CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	731.76CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

# Payroll Summary Report

## Board of Directors - Agenda Date August 23, 2017

<u>Gross Wages</u>	7/22/2017	8/5/2017
Regular	\$23,314.47	\$21,823.66
Overtime Wages	\$790.78	\$1,150.81
Stand By	\$700.00	\$700.00
Gross Wages	<u>\$24,805.25</u>	<u>\$23,674.47</u>
 <u>Disbursements</u>		
Net Wages	\$19,024.79	\$17,254.22
State and Federal Agencies	\$5,615.78	\$5,502.53
CalPERS - Normal	\$3,186.25	\$3,186.25
CalPERS UAL (Annual Unfunded Liability Payment)	\$0.00	\$0.00
Total Disbursements processed with Payroll	<u>\$27,826.82</u>	<u>\$25,943.00</u>
Health & Other (Disbursed with reoccurring bills)	\$3,950.59	\$3,950.59
Total District Payroll Related Costs	<u>\$31,777.41</u>	<u>\$29,893.59</u>



COMPANY: 99 - POOLED CASH FUND  
ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 056420 THRU 056426

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	8/04/2017	CHECK	056420	NORCAST TELECOM NETWORKS	396.01CR	OUTSTND	A	0/00/0000
1-1001-000	8/04/2017	CHECK	056421	CHARTER COMMUNICATIONS	130.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/04/2017	CHECK	056422	DIGITAL WEST NETWORKS, INC.	50.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/04/2017	CHECK	056423	VERIZON WIRELESS	206.45CR	OUTSTND	A	0/00/0000
1-1001-000	8/09/2017	CHECK	056424	AGP VIDEO INC.	1,170.00CR	OUTSTND	A	0/00/0000
1-1001-000	8/09/2017	CHECK	056425	THE GAS COMPANY	86.96CR	OUTSTND	A	0/00/0000
1-1001-000	8/09/2017	CHECK	056426	STANLEY CONVERGENT SECURITY SO	87.40CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	2,126.82CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	2,126.82CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



# Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

(805) 481-6730 FAX (805) 481-6836

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**Date:** August 23, 2017

**To:** Board of Directors

**From:** Paavo Ogren, General Manager

**Subject:** **Agenda Item #9(A): Consideration of a recommendation to approve \$9,980 in funding for the "Earth Genius" educational program at Oceano Elementary School.**

## Recommendation

It is recommended that your Board authorize the Board President to execute an agreement with One Cool Earth, a 501(c)(3) corporation, to provide solid waste, water recycling & reuse education at Oceano Elementary School.

## Discussion

One Cool Earth Inc. is a local non-profit organization that provides education and outreach at local schools and has been successful in helping obtain grants for several schools districts within San Luis Obispo County. Attached is a request seeking funding to help cover some of the costs for an outdoor school garden program, "Earth Genius," at Oceano Elementary School. Several sections in the proposal identify how the Earth Genius will help the District meet its education and outreach obligations, and specifically, outreach efforts at Oceano Elementary that are incorporated in the Proposition 1 scope of work that has recently been approved for the District.

Several sections of the attached proposal have been highlighted and identify how the Earth Genius program relates to the District efforts. Overall, the program summary includes an educational approach which "facilitates student-led projects that create real-world impacts (water savings, waste reduction, food production) building student well being by encouraging responsibility, teamwork, environmental stewardship, and pride for their campus." These efforts are consistent with the District's water resource and waste management responsibilities, and the Earth Genius program is a cost effective measure in comparison to those that might be performed by District staff or consultants.

If the Board approves the One Cool Earth proposal, then legal counsel will need to assist in the development of a funding agreement for the President to execute. The following are items that staff envisions included in the funding agreement:

- Compliance with conditions of the grant agreements between the District and the County of San Luis Obispo.



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- Inclusion of the OCSD logo on printed informational materials and recognition that the District is helping to fund program efforts.
  - A minimum of one lesson plan that includes a representative of the District to provide a brief overview of the District, District programs and to discuss the District's support of Earth Genius.
  - Attendance by a One Cool Earth representative at one (1) town hall meeting sponsored by the District in order to provide a presentation of Earth Genius efforts at Oceano Elementary School.

### **Other Agency Involvement**

The State of California has awarded grant funding to the District under Proposition 84 and Proposition 1, both relating to Integrated Regional Water Management efforts. The County of San Luis Obispo is the lead agency on the grant efforts and the District has approved the grant agreements. The Oceano Elementary School is a campus of the Lucia Mar Unified School District.

### **Other Financial Considerations**

The current cost can be funded within the Garbage Fund Water Fund budgets.

The funding request for Earth Genius from the District is in the amount of \$9,980. Total program costs are \$22,272. The remaining program funding needs of \$12,292 are anticipated from several sources, including a private foundation, state grants, the United Way, Orchard Supply Hardware and in-kind donations. The duration of the program is for the 2017-18 school year, and if successful, it is possible that the program could be extended into future years.

### **Results**

Supporting local non-profits efforts helps to ensure a more appealing and cost effective approach with education and outreach in contrast to solely using District staff and/or public relations consulting firms. The program efforts will help the District meet education and outreach obligations, included in existing grant agreements and promotes a well-governed community. Overall, the One Cool Earth proposal promotes a healthy community by supporting "healthy, happy and smart youth."

Attachments: Proposal for Earth Genius

## **1. Organization Background**

One Cool Earth (OCE), a 501(c)3 nonprofit, operates exclusively in San Luis Obispo County. OCE believes that every child deserves a place to grow--physically, personally, and intellectually. Our school garden program, Earth Genius, creates and operates gardens as learning labs that power **healthy, happy and smart youth.**

Over the past fifteen years OCE has steadily expanded, refining our mission and adding partners to support garden-based educational opportunities at public schools throughout the county. OCE staff currently work directly with 1600 unique students/week on garden-related educational projects in 18 schools, focusing on elementary grade levels.

## **2. Program Summary**

One Cool Earth requests \$9,980 to support our outdoor education program, EarthGenius, at Oceano Elementary School in Oceano. Earth Genius (EG) facilitates student-led projects that create real-world impacts (water savings, waste reduction, food production), building student wellbeing by encouraging responsibility, teamwork, environmental stewardship, and pride for their campus. In addition, our program makes water conservation and waste reduction relevant and personal by tying these concepts to growing food in school gardens. All our lessons are tied to standards-based academics to support student learning in many subject areas, but especially science.

The Earth Genius program provides a dedicated, weekly outdoor educator to each school who works directly with approximately 100 students each week, teaching a series of 18 project-based lessons to students outdoors on campus. **Example lessons include operating a school-wide vermicomposting and recycling program to reduce school waste hauling costs and provide fertilizer for garden beds, conducting home water audits, installing home water conservation fixtures, and building habitat gardens to reduce school water use, increase pollinators and beneficial predatory insects, and reduce pesticide use.**

In addition, the lessons involve planting and harvesting vegetables, and our schedule produces 3 harvests per year at a school site. Harvested vegetables are used in cooking lessons and tastings. Excess vegetables are provided to the Food Services department to be included in school lunches.

Besides teaching lessons directly to students, the Earth Genius program builds schools' capacity to incorporate outdoor education as a standard practice. Our educators work with teachers to model student management and age-appropriate, standards-based lessons. In addition, working with students and volunteer community groups, we builds and maintains outdoor education infrastructure, ensuring that compost systems, garden irrigation, soil, pathways, and other vital features are safe, attractive, and functional. We offer three regional teacher trainings per year as well as extension activities and curriculum to leverage teacher engagement in outdoor education beyond the Earth Genius program.

*Greg Ellis | Grant Liaison | 760-382-5164 | [greg@onecoolearth.org](mailto:greg@onecoolearth.org)*  
**Every child deserves a place to grow!**  
**[www.earthgenius.org](http://www.earthgenius.org)**

### 3. Program Need

School gardens address several local needs of County residents. Overall, our program has developed at the invitation of local school administrators, teachers, parents, and students. School gardens are a resource requested by the community. Of Oceano Elementary School's population of 460 students, 91% of qualify as low-income based on eligibility for free/reduced lunches, 85% identify as non-white<sup>1</sup>, and 39% have a health risk due to body composition according to state Physical Fitness tests. EarthGenius addresses several inter-related needs of students--environmental wellbeing, academics, and health--this holistic approach has proven more effective and engaging than addressing any one need in isolation from the others.

#### Environment

South San Luis Obispo county currently faces many environmental issues. Students represent key influencers in their family and community. By involving them in meaningful projects to improve their campuses, they gain knowledge, skills, attitudes and behaviors that they pass on to their families and communities.

The Earth Genius program encourages wise water-use. In an area of drought and groundwater overdraft, water conservation supports the stability of an area dependent on agricultural crops. Low-income residents are often hardest-hit by increasing utility prices, and water conservation provides direct financial savings. Overall, the current widespread community debate over water and land use presents an opportunity to inform decisions and promote both urban and agricultural watershed conservation behaviors through community education, using the schools as an entry point to discussion and action. Students versed in basic agricultural practices and urban water conservation techniques will be well-suited as watershed stewards now and in the future.

Furthermore, the EarthGenius program addresses school waste costs as well as state mandates to reduce waste. Our garden programs are linked with school-wide recycling and composting programs. We process the compost in bins using worms to produce fertilizer for our gardens. By recycling, we reduce school waste hauling costs by up to \$3000 per year per school, helping to justify schools in partially funding garden programs. Increased student waste-disposal awareness leads to reduced pollution from improper waste disposal.

The EarthGenius program takes place entirely outdoors, in school gardens, and encourages student familiarity and comfort in outdoor settings, encouraging outdoor activity and recreation on their own, which leads to appreciation for and stewardship of natural resources--if they connect with nature, they will protect nature.

#### Education

US students lag behind their international peers in Science (including Health), Technology, Engineering, and Math (STEM) education, and the gap is greatest for low-income

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<sup>1</sup> School Accountability Report Card <http://www.cde.ca.gov/ta/ac/sa/> Accessed Nov. 1st, 2016.

Greg Ellis | Grant Liaison | 760-382-5164 | [greg@onecoolearth.org](mailto:greg@onecoolearth.org)

**Every child deserves a place to grow!**

**[www.earthgenius.org](http://www.earthgenius.org)**

students.<sup>2</sup> Science is a challenging subject for many students, even moreso since elementary schools lack dedicated lab space where hands-on science projects can take place. In addition, multi-subject elementary teachers often lack strong background training in scientific subjects and science education pedagogy. Elementary science achievement is important, as success forms a basis for continued student learning in STEM subjects through middle school and high school. Basic science education will also allow students to make more informed and reasoned decisions in their personal and civic lives<sup>3</sup>.

The Earth Genius program bridges textbook learning with the real world, and garden-based lessons aligned to classroom standards serve as effective<sup>4</sup>, engaging<sup>5</sup>, and low-cost laboratories as they model many of the basic concepts in earth science, life sciences, and physical sciences. Also, by providing teachers with training, coaching, and resources, and by maintaining gardens, the Earth Genius program increases the capacity of schools to teach science effectively.

## Health

The Earth Genius program includes best-practices in nutrition education by involving students in every step of the food system, from growing and harvesting, to cooking, eating, and sharing and operating the program over the duration of the school year. Nutrition makes outdoor education personal and relevant, and ties resource conservation and outdoor appreciation and recreation to health, a critical feature of our program at schools like Oceano Elementary where nearly 40% of students are at risk of disease due to body composition.

The body of research has found that garden-based nutrition education programs are a more effective method for increasing nutrition knowledge, fruit and vegetable identification skills, and fruit and vegetable consumption than in-classroom nutrition education programs<sup>6,7,8</sup>. Research also supports that garden-based interventions that involved consistent exposure to the garden over a longer period of time were more likely to increase consumption of fruits and

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<sup>2</sup> National Math + Science Initiative, "The STEM Crisis."

<https://www.nms.org/AboutNMSI/TheSTEMCrisis.aspx> Accessed: 29 November 2016.

<sup>3</sup> Marincola, Elizabeth. "Why Is Public Science Education Important?" *Journal of Translational Medicine* 4 (2006): 7. PMC. Web. 30 Jan. 2017.

<sup>4</sup> Pigg, A., Waliczek, T., & Zajicek, J. (2006). Effects of a Gardening Program on the Academic Progress of Third, Fourth, and Fifth Grade Math and Science Students. *HortTechnology*, 16(2), 262-264.

<sup>5</sup> Smith, L., & Motsenbocker, C. (2005). Impact of Hands-on Science through School Gardening in Louisiana Public Elementary Schools. *HortTechnology*, 15(3), 439-443.

<sup>6</sup> Morgan, P., Warren, J., Lubans, D., Saunders, K., Quick, G., & Collins, C. (2010). The impact of nutrition education with and without a school garden on knowledge, vegetable intake and preferences and quality of school life among primary-school students. *Public Health Nutrition*, 13(11), 1931-1940.

<sup>7</sup> McAleese, J. D., & Rankin, L. L. (2007). Garden-Based Nutrition Education Affects Fruit and Vegetable Consumption in Sixth-Grade Adolescents. *Journal of the American Dietetic Association [H.W. Wilson - GS]*, 107(4), 662.

<sup>8</sup> Wright, W., & Rowell, L. (2010). Examining the effect of gardening on vegetable consumption among youth in kindergarten through fifth grade. *Wisconsin Medical Journal*. 3(109), 125-129.

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vegetables<sup>12</sup>. Three determinants lead to the most effective nutritional behavior change: 1) decrease fear of trying new foods (neophobia); 2) increase perception that it is socially acceptable to eat fruits and vegetables; and 3) increase self-efficacy in abilities to eat fruits and vegetables. The hands-on nature of our school garden program is a key component for nutritional behavior change in children because it directly connects them to new foods in a supportive environment, offers many opportunities to taste and eat new foods, and provides skills that students can use to independently choose and prepare healthy foods<sup>9</sup>.

### **Collaboration**

The EarthGenius program closely partners with public schools to thoroughly integrate garden education with curriculum. In addition, our program has formed partnerships with many local agencies.

We partner with the National Oceanic and Atmospheric Administration, Central Coast Salmon Enhancement, the Morro Bay Natural History Museum and the Resource Conservation District to enhance our science programming through the use of their facilities, funding, and technical expertise.

We have received funding and technical support from the Atascadero Unified School District, Coast Unified School District, Paso Robles Joint Unified School District, United Way, The Community Foundation San Luis Obispo County, County Public Health Department, the Food Bank Coalition, and UC Cooperative Extension for the health components of our garden-education programs. We also currently partner with the County Probation Department to provide garden-education and activities for Youth in Action, a gang-prevention program in Paso Robles. Through the State we wrote low-impact development grants for schools totalling \$2M.

In addition, we have partnered deeply with the communities we serve, taking the time to understand our student's needs and meet them where they are: culturally and linguistically. We have built our organization's cultural competency through diversity trainings, Spanish language lessons, and by soliciting input and advice from our diverse community partners, including teachers, social workers, and parents as we design and implement our programs.

## **6. Proposed Scope of Work for Fiscal Year 2017 - 2018**

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<sup>9</sup> Roche, E., Conner, D., Kolodinsky, J. M., Buckwalter, E., Berlin, L., & Powers, A. (2012). Social Cognitive Theory as a Framework for Considering Farm to School Programming. *Childhood Obesity*, 8(4), 357-363.

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Program/Project Summary:

Goal/Objective	Major Tasks (to achieve goal)	Timeline
<b>1) Improve health, academic achievement and wellbeing at underserved schools</b>	1. Elementary students will participate in standards-based outdoor education for 60 minutes every week throughout the school year.  2. Students will participate in project-based learning to maintain and improve their campus and create real environmental impacts.  3. Students will participate in planting, tending, harvesting, preparing, eating, and sharing garden produce.	<i>July - Aug. 2017 - Interview and hire Garden Educators, or retain from last year, train Garden Educators</i>  <i>Sept. 2017 - June 2018 - Hold hour-long lessons at school sites every week for 3 to 4 classes per school.</i>  <i>Complete student projects appropriate for each season (e.g. hoop-greenhouse construction in winter, spring native garden planting, fall waste audit and compost setup).</i>
<b>2) Build capacity for underserved elementary schools to provide outdoor education</b>	1. Host seasonal teacher trainings to improve the confidence and ability of elementary school teachers to provide garden-based education.  2. Provide coaching for teachers  3. Distribute resources including standards-based garden curriculum and garden supplies to teachers.  4. Engage and involve community members to improve school garden infrastructure, including parents, businesses, and partner organizations.	<i>Seasonally (Fall, Winter, Spring) - Host one teacher training each season. Provide teacher resources at each training.</i> <i>Host community events to engage community in environmental and educational outcomes</i>  <i>Sept. 2017 - May 2018 - Provide regular feedback and support to teachers who utilize the outdoor infrastructure independently.</i>  <i>Monthly - Maintain communications via school newsletter, website, media to engage community</i>
<b>3) Improve program delivery and outcomes through evaluation</b>	1. The Earth Genius program will be evaluated using both qualitative and quantitative methods. Tools include pre- and post-tests to measure changes in skills, knowledge, attitudes, and	<i>Aug. - Sept. 2017 - Establish baselines for campus composting, recycling, and outdoor ed. Infrastructure and impacts.</i>  <i>Sept. 2017 - May 2018 - Administer</i>

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	<p>behaviors related to health and science. We will also collect and record testimonials and feedback from teachers, students and partners.</p>	<p><i>in-lesson pre- and post-tests to gauge student progress and impacts.</i></p> <p><i>May 2018 - Measure progress towards campus improvement goals and student project completion.</i></p> <p><i>June 2018 - Compile and analyze results</i></p>
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<p><b>Program OUTPUTS:</b></p>
<p>The program will reach <b>460</b> underserved students at Oceano Elementary School with intensive, year-long programming during the 2017 - 2018 school year. A total of <b>108</b> garden-based lessons per year will be taught.</p> <p><b>10</b> teachers will receive garden-based teacher trainings as well as garden supplies and curriculum.</p> <p>The school site will host <b>3</b> x harvest/planting events with students, <b>2</b> x community volunteer workdays, and <b>2</b> x community celebration events.</p> <p><b>100</b> students will be involved in <b>3</b> x cooking lessons using garden produce.</p> <p><b>460</b> students (total school population) will receive produce tastings during the school-year.</p>
<p><b>Program OUTCOMES:</b></p>
<p>1) <b>90%</b> of students will increase their skills, confidence and knowledge about environmental concepts involving waste and water, measured using pre- and post-tests. 2) <b>80%</b> of teachers will have improved their ability to teach in the garden based on confidence self-reporting on post-test evaluation to follow the teacher trainings 3) <b>70%</b> of students will improve nutrition behaviors as evidenced by vegetable identification and preference pre- and post- test evaluations. 4) Schools will save an average of <b>\$1500</b> per year, per school in waste hauling costs by reducing waste through student-run recycling and composting programs, measured using school waste-hauling bills and waste audits to calculate diversion rates. 5) Students will save an average of <b>1000</b> gallons of water per year per student (<b>230K</b> gallons total) through the use of water savings measures in their homes and landscapes, and through water reduction projects at school campuses, measured based on water conservation projects savings at school sites, through self-reported behavior changes in pre- and post-test, as well as through participation rate in pledges to implement water-savings behaviors and technologies at home and in school.</p>

**8. Program Budget: Oceano Elementary Earth Genius Budget: Aug. 2017 - Aug. 2018**

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	Description	Request from OCSD	Match	Total Cost
<b>I. Personnel Expenses</b>				
<u>Project Planning &amp; Supervision</u>	Program and curriculum development, planning, evaluation, reporting and supervision: 150 hrs @ \$20/hr;	<b>\$1,000</b>	\$2,000	\$3,000
<u>Teacher Training Staff</u>	Teacher training planning, recruitment, facilitation and evaluation: 250 hs @ \$20/hr;	<b>\$2,500</b>	\$2,500	\$5,000
<u>Direct Education Staff</u>	Educators teach weekly outdoor lessons to reach 460 students & maintain outdoor classrooms: 414 hrs @ \$14/hr;	<b>\$2,900</b>	\$2,900	\$5,800
<u>Payroll Expenses (13% Personnel)</u>	FICA, Worker's Compensation, Employment Insurances;	<b>\$0</b>	\$1,794	\$1,794
<b><u>Subtotal - Personnel</u></b>		<b><u>\$6,400</u></b>	<u>\$9,194</u>	<u>\$15,594</u>
<b>II. Operating Expenses</b>				
Garden Supplies	Garden tools, storage shed, seating, garden beds, soil composting and recycling bins, irrigation supplies, student materials (magnifying glasses, thermometers, etc.);	<b>\$1,800</b>	\$1200	\$3,000
Teacher Stipends for Training	\$50/teacher x 10 teachers;	<b>\$500</b>	\$0	\$500
Teacher Supply Kit	\$90/teacher in materials and supplies x 10 teachers;	<b>\$900</b>	\$0	\$900
Field Trip	Bus costs for lead classroom;	<b>\$380</b>	\$0	\$380
<b><u>Subtotal - Operating</u></b>		<b><u>\$3,580</u></b>	<u>\$1200</u>	<u>\$3,380</u>
<b>III. Indirect (10% of Personnel &amp; Operating)</b>	Administrative costs: accounting, insurance, overhead, etc.	<b><u>\$0</u></b>	<u>\$1898</u>	<u>\$1898</u>
<b>Total Expenses</b>		<b><u>\$9,980</u></b>	<u>\$12,292</u>	<u>\$22,272</u>

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**Budget Narrative**

**Sources of Funding**

Matching sources of funding for Oceano Elementary School's Earth Genius program include: the Glikbarg Foundation (\$2,400), the Drought Outreach Response Program for Schools (DROPS) State Water Grant (\$8,500); United Way (\$400); Orchard Supply Hardware (\$50), and anticipated in-kind donations of soil, lumber and mulch valued at \$1000.

**Personnel**

Project Planning and Supervision - Greg Ellis will oversee staff hiring, training, and program implementation, develop and analyze evaluations, and do grant tracking and reporting (150 hrs x \$20/hour).

Teacher Training Staff - Victoria Carranza, Dylan Jones and Julia Paige will develop, plan and operate teacher trainings, distribute teacher support curriculum and supplies, coordinate educational programming, and complete training evaluation measurements reaching 10 teachers at Oceano Elementary School (250 hrs x \$20/hour).

Garden Education Staff - Jenn Lawler-Marshall will teach students outdoors on lessons related to waste, water, and food (42 weeks, 9 hours/week, \$14/hour).

**Operating Expenses**

Garden Supplies - Garden supplies include mulch, soil, straw, tools, irrigation supplies, wheelbarrows, gloves, tool sheds, expendable materials for student demonstrations and projects, and other necessary materials (\$3000/garden/year).

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# Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

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**Date:** August 23, 2017  
**To:** Board of Directors  
**From:** Carey Casciola, Business and Accounting Manager  
**Via:** Paavo Ogren, General Manager  
**Subject:** **Agenda Item # 9(B): Consideration of a recommendation to approve the 2017/18 budget**

## Recommendation

It is recommended that your Board approve the attached 2017/18 budget.

## Discussion

The attached budget schedules include the following information:

- The Final Unaudited 2016-2017 actual revenues and expenditures.
- The Fiscal Year 2016-17 budget to actual differences (variance analysis), including budget adjustments and encumbrances.
- The Fiscal Year 2017-18 adopted budget, including items carrying forward from the fiscal year 2016-17.

The three column format has been developed to provide user-friendly comparisons of the two budgets as well as the final costs for last fiscal year. Since the 2017/18 budget was previously adopted on August 24, 2016, recommended action at this time only modifies reserve designations to incorporate saving generated in 2016/17. Nevertheless, reviewing the budget in comparison to the 2016/17 budget and the final actual columns helps in comparing the two years.

The revenue and expenditure plan for the fiscal year 2017/18 is based on three contributing factors:

1. The 2017/18 budget adopted August 24, 2016
2. Variances from the 2016/17 budget
3. Budget adjustments and encumbrances approved by your board throughout fiscal year 2016/17 which roll-forward into fiscal year 2017/18.



## Oceano Community Services District

Board of Directors Meeting

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### **General Fund:**

- The revenues for the General Fund for fiscal year 2016/17 were budgeted at \$984,000 and the actual revenues were \$1,017,000.
- Revenues came in \$32,000 over budget in the fiscal year 2016/17. The District received over 20,000 more in property taxes than budgeted.
- There were four adjustments to the budget during the 2016/17 fiscal year:
  - The District received revenue for the Local Hazard Mitigation Grant of \$47,000 that was approved by the board on April 26, 2017.
  - With budget savings in 2016/17, the new website has been budgeted for \$9,500 for the 2017/18 fiscal year and was approved by your board on April 12, 2017.
  - On June 28, 2017 the board approved an adjustment of \$28,400 to the Government Fund for Administrative Appropriations funded by the Admin Cost Allocation.

### **Lighting Expenditures:**

- The expenditures were budgeted at \$55,000 and only \$46,000 was expensed during the 2016/17 fiscal year.
- There was a positive variance of \$10,000 for the fiscal year 2016/17.
- There was one adjustment to the lighting budget:
  - On July 12, 2017 the board approved \$217 for the new roof over the admin building.

### **Fire Expenditures:**

- The expenditures were budgeted at \$853,000 and only \$852,000 was expensed during the 2016/17 fiscal year.
- There was a positive variance of \$1,000 in expenditures.



## **Facilities Fund:**

- Facilities revenues and expenditures were budgeted at \$192,000 and the actual 2016/17 revenues were \$202,000. The expenditures came in right on budget at \$192,000.
- There was a positive variance in revenues of \$10,000 due to the increase in Public Facilities Fees received from the County.
- There were three adjustment to the Facilities fund:
  - On September 28, 2016 \$5,000 was approved to replace the carpet in the fire living quarters.
  - On July 12, 2017 the board approved a budget adjustment of \$20,000 to replace the fire station roof.
  - The savings in the fund from the Emergency Generator project in prior year of \$13,210 will be carried forward to the 2017/18 fiscal year.

## **Equipment Fund:**

- Equipment revenues and expenditures were budgeted at \$109,000 for the 2016/17 year. The actual 2016/17 revenues and expenditures were \$102,000. The savings in expenditures from maintenance on vehicles and fuel is passed through to the operating funds and provide savings.
- Therefore, the revenue shortfall in the equipment fund results from reduced charges to the operating funds.

## **Water Fund:**

- Water revenues and expenditures were budgeted at \$2,599,000 and the actual 2016/17 revenues were \$2,572,000. The expenditures came in at \$2,343,000.
- There was a positive variance in revenues of \$13,000 which results from a \$100,000 shortfall in operating revenue but \$123,000 in unanticipated revenue from development. A positive variance in expenditures for \$215,000 primarily resulted from the savings in State Water.



- The follow were the adjustments to the Water Fund:
  - On December 12, 2016 your board approved the adjustment to increase revenues for Unanticipated Grant Revenues (Prop. 84) for the Water Resource Reliability Program for \$198,397.
  - On January 25, 2017 your board approved a Budget Adjustment of \$71,390 increasing Water Fund expenditures for the Utility Relocation Agreement with the County of San Luis Obispo in conjunction with the County's Highway One Drainage project.
  - On April 12, 2017 your board approved the use of the budget savings in 2016/17 to purchase the new meter reading handhelds for \$9,740.
  - On July 12, 2017 two adjustments were approved:
    1. Spend \$10,000 on the site planning for the utilities yard.
    2. An adjustment for a portion of the cost to repair the roof at 1665 Front Street in the amount of \$9,783.

## **Sewer Fund:**

- Sewer revenues and expenditures were budgeted at \$610,000 after an adjustment was made on June 28, 2017 to reduce revenues by \$8,000. The actual 2016/17 revenues were \$618,000. The expenditures came in at \$504,000.
- There was a positive variance in expenditures of \$105,000. This was primarily a result of unexpended amounts budgeted for the lateral replacement program and other capital expenditures as well as savings in operating costs.
- The follow were the adjustments to the Sewer Fund:
  - On January 25, 2017 your board approved a Budget Adjustment of \$31,478 increasing the Sewer Fund to approve the Utility Relocation Agreement with the County of San Luis Obispo in conjunction with the County's Highway One Drainage project.
  - On July 12, 2017 an adjustment was approved was to spend \$10,000 on the utilities yard facilities site planning. Another was for a portion of the costs to repair the roof at 1655 Front Street in the amount of \$8,696.
  - In 2016/17 revenues fell short and an adjustment was made on June 28, 2017 to decrease the revenues in the Sewer Fund and appropriations of \$8,000.



## **Garbage Fund:**

- Garbage revenues and expenditures were budgeted at \$114,000 and the actual 2016/17 revenues were \$130,000. The expenditures came in at \$95,000.
- There was a positive variance in revenues of \$16,000 due to the increase in revenue from the franchise fees and the landfill savings payment the District receives from South County Sanitary. Then there was a positive variance in expenditures for \$14,000 from the overall savings.
- The follow were the adjustments to the Garbage Fund:
  - An adjustment on November 9, 2016 for the payment of \$9,193 for the Clean Up Week in September where the District covered the costs for all Oceano residents.
  - On April 12, 2017 your board approved the use of the budget savings in 2016/17 to purchase the garbage claw for the new backhoe for \$5,000.
  - On July 12, 2017 an adjustment was approved to spend \$5,000 on the utilities yard facilities site planning. A second was also approved to fund a portion of the roof repairs in the amount of \$1,304.





# Oceano Community Services District

Board of Directors Meeting

## Reserves

With the adoption of the two one-year budgets for fiscal years 2016/17 and 2017/18 on August 24, 2016, and subsequent budget action by your Board, the approval of the 2017/18 budget at this time solely adjusts reserve designations for positive budget to actual “variances” generated in 2016/17. The following table illustrates changes in reserves.

	<b>Reserves Utilized in 2016/17</b>	<b>2016/17 Budget Variance</b>	<b>Net Change in Reserves 2016/17</b>
<b>Governmental Fund</b>	\$ 20,389	\$ 53,359	Increase \$ 32,970
<b>Water Fund</b>	\$ 56,289	\$ 228,805	Increase \$ 172,516
<b>Sewer Fund</b>	\$ 99,075	\$ 109,116	Increase \$ 10,041
<b>Garbage Fund</b>	\$ 21,878	\$ 29,010	Increase \$ 7,132
<b>Totals</b>	<u>\$ 197,631</u>	<u>\$ 420,290</u>	Increase <u>\$ 222,659</u>

The 2016/17 budget was based on utilizing \$ 287,702 in reserves, which primarily helped to fund capital expenditures such as relocating water and sewer lines that are being required for the County’s Highway One drainage project. Other items include funding the sewer lateral program and various items previously described. Most importantly, the utilization of reserves has focused on capital improvements or other one-time expenditures, and are not being utilized to subsidize annual operations.

The attached “Variance Analysis” identifies in greater detail the sum of 2016/17 unanticipated revenues and budget savings. The attached “Summary of Reserves” identifies in greater detail the recommendations on how the positive results of 2016/17 are designated to various reserves in 2017/18. Priorities generally include increasing infrastructure reserves and providing funding for fire department breathing apparatus in the event that grant efforts by Five Cities Fire Authority are not successful.

Overall, rather than a decrease in reserves of \$197,631 in 2016/17, reserves increased by \$222,659, or 4% of the District’s 2017/18 budgeted expenditures of approximately \$5.6 million.



## **Other Agency Involvement**

The 2016/17 and 2017/18 budgets were provided to the County Auditor for informational purposes after adoption on August 24, 2016.

## **Other Financial Considerations**

The budget adjustments and encumbrances that were approved by your Board for the fiscal year 2016/17 have been incorporated into the budget schedules.

## **Results**

The review of the 2017/18 in comparison to the 2016/17 budgets and actual costs helps to understand and evaluate trends and potential budget adjustments. It supports good financial management and a well governed community.

Attachments:

- 2017/18 Budget Worksheets



# BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET SUMMARY - FINAL  
 FINAL BUDGET FOR FISCAL YEAR 2017/2018

	General	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total Governmental Funds	Water	Sewer	Garbage	Total Enterprise Funds	Grand Total
<b>REVENUES</b>													
<b>OPERATING REVENUES</b>													
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,263,448	\$ 400,000	\$ -	\$ 2,663,448	\$ 2,663,448
Customer Fees					\$ -	\$ -	\$ -	\$ -	35,900	800	80,000	116,700	116,700
Outside Users					\$ -	\$ -	\$ -	\$ -	25,000			25,000	25,000
Rental Income					\$ -	29,090	140,640	\$ 169,730				-	169,730
Other Operating Revenues	1,180		320		\$ 1,500			\$ 1,500				-	1,500
<b>Total Operating Revenues</b>	<b>\$ 1,180</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 29,090</b>	<b>\$ 140,640</b>	<b>\$ 171,230</b>	<b>\$ 2,324,348</b>	<b>\$ 400,800</b>	<b>\$ 80,000</b>	<b>\$ 2,805,148</b>	<b>\$ 2,976,378</b>
<b>NON OPERATING REVENUES</b>													
Property Taxes			\$ 881,534	\$ 53,466	\$ 935,000	\$ -	\$ -	\$ 935,000				\$ -	\$ 935,000
Public Facilities Fees					\$ -		15,000	\$ 15,000				\$ -	15,000
Development Fees					\$ -			\$ -	52,100	4,200		56,300	56,300
Interfund Transfers In					\$ -		51,500	\$ 51,500		113,940	7,500	121,440	172,940
Administrative Cost Reimbursement		799,124			\$ 799,124			\$ 799,124				-	799,124
Interest Income					\$ -			\$ -	2,500	-	-	2,500	2,500
<b>ENCUMBERED REVENUES</b>		<b>82,431</b>			<b>\$ 82,431</b>	<b>80,000</b>	<b>13,210</b>	<b>\$ 175,641</b>	<b>304,527</b>	<b>63,478</b>	<b>10,000</b>		
<b>Total Non Operating Revenues</b>	<b>\$ -</b>	<b>\$ 881,555</b>	<b>\$ 881,534</b>	<b>\$ 53,466</b>	<b>\$ 1,816,555</b>	<b>\$ 80,000</b>	<b>\$ 79,710</b>	<b>\$ 1,976,265</b>	<b>\$ 359,127</b>	<b>\$ 181,618</b>	<b>\$ 17,500</b>	<b>\$ 180,240</b>	<b>\$ 1,980,864</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,180</b>	<b>\$ 881,555</b>	<b>\$ 881,854</b>	<b>\$ 53,466</b>	<b>\$ 1,818,055</b>	<b>\$ 109,090</b>	<b>\$ 220,350</b>	<b>\$ 2,147,495</b>	<b>\$ 2,683,475</b>	<b>\$ 582,418</b>	<b>\$ 97,500</b>	<b>\$ 2,985,388</b>	<b>\$ 4,957,242</b>
<b>EXPENDITURES</b>													
<b>OPERATING EXPENDITURES</b>													
Personnel	\$ -	\$ 532,411	\$ 7,650	\$ 1,475	\$ 541,536	\$ -	\$ 4,100	\$ 545,636	\$ 222,093	\$ 110,055	\$ 26,886	\$ 359,034	\$ 904,670
Services and Supplies	-	266,713	842,239	44,000	\$ 1,152,952	16,000	17,000	\$ 1,185,952	617,699	50,805	7,000	675,504	1,861,456
Other	-	-	31,965	7,991	\$ 39,956		31,965	\$ 71,921	1,521,304	381,194	48,947	1,951,445	2,023,366
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 799,124</b>	<b>\$ 881,854</b>	<b>\$ 53,466</b>	<b>\$ 1,734,444</b>	<b>\$ 16,000</b>	<b>\$ 53,065</b>	<b>\$ 1,803,509</b>	<b>\$ 2,361,096</b>	<b>\$ 542,054</b>	<b>\$ 82,833</b>	<b>\$ 2,985,983</b>	<b>\$ 4,789,492</b>
<b>NON OPERATING EXPENDITURES</b>													
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements					\$ -		40,000	\$ 40,000	10,000	10,000	20,000	40,000	80,000
Debt Service					\$ -	9,067		\$ 9,067				-	9,067
Interfund Transfers Out					\$ -		113,940	\$ 113,940	48,783	8,696	1,304	58,783	172,723
Contingencies					\$ -			\$ -				-	-
<b>Encumbered Expenditures</b>		<b>82,431</b>			<b>\$ 82,431</b>	<b>80,000</b>	<b>13,210</b>	<b>\$ 175,641</b>	<b>304,527</b>	<b>63,478</b>	<b>10,000</b>	<b>378,005</b>	<b>553,646</b>
<b>Total Non-Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 82,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,431</b>	<b>\$ 89,067</b>	<b>\$ 167,150</b>	<b>\$ 338,648</b>	<b>\$ 363,310</b>	<b>\$ 82,174</b>	<b>\$ 31,304</b>	<b>\$ 476,788</b>	<b>\$ 815,436</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 881,555</b>	<b>\$ 881,854</b>	<b>\$ 53,466</b>	<b>\$ 1,816,875</b>	<b>\$ 105,067</b>	<b>\$ 220,215</b>	<b>\$ 2,142,157</b>	<b>\$ 2,724,406</b>	<b>\$ 624,228</b>	<b>\$ 114,137</b>	<b>\$ 3,462,771</b>	<b>\$ 5,604,928</b>
<b>RESERVES</b>													
<b>USES AND ADDITIONS TO RESERVES</b>													
Use / Cancellation of Reserves	\$ -	\$ (8,339)	\$ (1,928)	\$ (10,355)	\$ (20,622)	\$ -	\$ (20,000)	\$ (40,622)	\$ (40,931)	\$ (41,810)	\$ (16,637)	\$ (99,378)	\$ (140,000)
Additions to Reserves	\$ 43,843	\$ 8,339	\$ 1,928	\$ 10,355	\$ 64,465	\$ 4,023	\$ 30,614	\$ 99,102	\$ 228,805	\$ 109,116	\$ 29,010	\$ 366,931	\$ 466,033
<b>NET CHANGE IN RESERVES</b>	<b>\$ 43,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,843</b>	<b>\$ 4,023</b>	<b>\$ 10,614</b>	<b>\$ 58,480</b>	<b>\$ 187,874</b>	<b>\$ 67,306</b>	<b>\$ 12,373</b>	<b>\$ 267,553</b>	<b>\$ 326,033</b>
<b>TOTAL EXPENDITURES AND RESERVES</b>	<b>\$ 43,843</b>	<b>\$ 881,555</b>	<b>\$ 881,854</b>	<b>\$ 53,466</b>	<b>\$ 1,860,718</b>	<b>\$ 109,090</b>	<b>\$ 230,829</b>	<b>\$ 2,200,637</b>	<b>\$ 2,912,280</b>	<b>\$ 691,534</b>	<b>\$ 126,510</b>	<b>\$ 3,730,324</b>	<b>\$ 5,930,961</b>
<b>RESERVE BEGINNING BALANCES</b>					<b>\$ 190,799</b>	<b>\$ 15,553</b>	<b>\$ 346,837</b>	<b>\$ 553,189</b>	<b>\$ 811,026</b>	<b>\$ 811,793</b>	<b>\$ 333,345</b>	<b>\$ 1,956,164</b>	<b>\$ 2,509,353</b>
<b>RESERVE ENDING BALANCES</b>					<b>\$ 234,642</b>	<b>\$ 19,576</b>	<b>\$ 357,451</b>	<b>\$ 611,669</b>	<b>\$ 998,900</b>	<b>\$ 879,099</b>	<b>\$ 345,718</b>	<b>\$ 2,223,717</b>	<b>\$ 2,835,386</b>
<b>(Use of FBA for reserves)</b>	<b>\$ (42,663)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,663)</b>	<b>\$ -</b>	<b>\$ (10,479)</b>	<b>\$ (53,142)</b>	<b>\$ (228,805)</b>	<b>\$ (109,116)</b>	<b>\$ (29,010)</b>	<b>\$ (366,931)</b>	<b>\$ (420,073)</b>

OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET SUMMARY - Reserves  
 FISCAL YEAR 2017-2018

	Governmental	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total Governmental Funds	Water	Sewer	Garbage	Total Enterprise Funds	Total
<b>RESERVE DESIGNATIONS</b>													
<b>BEGINNING RESERVES (Audited and Restated)</b>													
Type R=Restricted; C=Commitment													
<b>Fund Balance Available</b>	<b>22,258</b>	<b>8,339</b>	<b>1,928</b>	<b>10,355</b>	<b>42,880</b>	<b>0</b>	<b>10,479</b>	<b>53,359</b>	<b>228,805</b>	<b>109,116</b>	<b>29,010</b>	<b>366,931</b>	<b>420,290</b>
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,616	\$ 180,616	\$ -	\$ -	\$ -	\$ -	\$ 180,616
C Infrastructure	70,066	-	-	-	70,066	-	30,000	100,066	183,023	65,571	25,000	273,594	373,660
C Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-	201,255	-	-	201,255	201,255
C Equipment Replacement	3,300	-	-	-	3,300	15,553	-	18,853	-	-	-	-	18,853
C Contingencies	45,000	-	-	-	45,000	-	56,079	101,079	60,101	5,000	30,639	95,740	196,819
U Unassigned (Ent) / Commitment (GF)	72,433	-	-	-	72,433	-	80,142	152,575	366,647	741,222	277,706	1,385,575	1,538,150
<b>Total Beginning Reserves</b>	<b>\$ 190,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,799</b>	<b>\$ 15,553</b>	<b>\$ 346,837</b>	<b>\$ 553,189</b>	<b>\$ 811,026</b>	<b>\$ 811,793</b>	<b>\$ 333,345</b>	<b>\$ 1,956,164</b>	<b>\$ 2,509,353</b>
<b>RESERVES INCREASES</b>													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,357	\$ 10,357	\$ -	\$ -	\$ -	\$ -	\$ 10,357
C Infrastructure	-	-	-	-	-	-	-	-	128,805	80,000	-	208,805	208,805
C Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
C Equipment Replacement	42,663	-	-	-	42,663	4,023	-	46,686	-	-	29,010	29,010	75,696
C Contingencies	1,180	-	-	217	1,397	-	20,257	21,654	100,000	29,116	-	129,116	150,770
U Unassigned (Ent) / Commitment (GF)	-	8,339	1,928	10,138	20,405	-	-	20,405	-	-	-	-	20,405
<b>Total Reserve Increases</b>	<b>\$ 43,843</b>	<b>\$ 8,339</b>	<b>\$ 1,928</b>	<b>\$ 10,355</b>	<b>\$ 64,465</b>	<b>\$ 4,023</b>	<b>\$ 30,614</b>	<b>\$ 99,102</b>	<b>\$ 228,805</b>	<b>\$ 109,116</b>	<b>\$ 29,010</b>	<b>\$ 366,931</b>	<b>\$ 466,033</b>
<b>RESERVES CANCELLATIONS</b>													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-
C Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
C Equipment Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
C Contingencies	-	-	-	(217)	(217)	-	(20,000)	(20,217)	(39,783)	(18,696)	(6,304)	(64,783)	(85,000)
U Unassigned (Ent) / Commitment (GF)	-	(8,339)	(1,928)	(10,138)	(20,405)	-	-	(20,405)	(1,148)	(23,114)	(10,333)	(34,595)	(55,000)
<b>Total Reserve Decreases</b>	<b>\$ -</b>	<b>\$ (8,339)</b>	<b>\$ (1,928)</b>	<b>\$ (10,355)</b>	<b>\$ (20,622)</b>	<b>\$ -</b>	<b>\$ (20,000)</b>	<b>\$ (40,622)</b>	<b>\$ (40,931)</b>	<b>\$ (41,810)</b>	<b>\$ (16,637)</b>	<b>\$ (99,378)</b>	<b>\$ (140,000)</b>
<b>ENDING RESERVES</b>													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,973	\$ 190,973	\$ -	\$ -	\$ -	\$ -	\$ 190,973
C Infrastructure	70,066	-	-	-	70,066	-	30,000	100,066	311,828	145,571	25,000	482,399	582,465
C Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-	201,255	-	-	201,255	201,255
C Equipment Replacement	45,963	-	-	-	45,963	19,576	-	65,539	-	-	29,010	29,010	94,549
C Contingencies	46,180	-	-	-	46,180	-	56,336	102,516	120,318	15,420	24,335	160,073	262,589
U Unassigned (Ent) / Commitment (GF)	72,433	-	-	-	72,433	-	80,142	152,575	365,499	718,108	267,373	1,350,980	1,503,555
<b>Total Ending Reserves</b>	<b>\$ 234,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,642</b>	<b>\$ 19,576</b>	<b>\$ 357,451</b>	<b>\$ 611,669</b>	<b>\$ 998,900</b>	<b>\$ 879,099</b>	<b>\$ 345,718</b>	<b>\$ 2,223,717</b>	<b>\$ 2,835,386</b>

OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET VARIANCE ANALYSIS  
 FISCAL YEAR 2016/17

	General	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total Governmental Funds	Water	Sewer	Garbage	Total Enterprise Funds	Grand Total
<b>REVENUE VARIANCES</b>													
<b>OPERATING REVENUES</b>													
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(103,673)	(1,942)	\$ -	(\$105,615)	(\$105,615)
Customer Fees					\$ -			\$ -	2,309	880	14,497	17,686	17,686
Outside Users					\$ -			\$ -	(5,719)			(5,719)	(5,719)
Rental Income					\$ -	(6,506)	-	(\$6,506)				0	(6,506)
Other Operating Revenues	6,631				\$ 6,631			\$ 6,631				-	6,631
<b>Operating Revenue Variances</b>	<b>\$ 6,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,631</b>	<b>\$ (6,506)</b>	<b>\$ -</b>	<b>\$ 125</b>	<b>\$ (107,083)</b>	<b>\$ (1,062)</b>	<b>\$ 14,497</b>	<b>(\$93,648)</b>	<b>(\$93,523)</b>
<b>NON OPERATING REVENUES</b>													
Property Taxes	\$ 12,702	\$ -	\$ -	\$ 10,355	\$ 23,057	\$ -	\$ -	\$ 23,057				\$ -	\$ 23,057
Public Facilities Fees					\$ -		10,357	\$ 10,357				-	10,357
Development Fees					\$ -			\$ -	118,687	4,450		123,137	123,137
Interfund Transfers In					\$ -			\$ -				-	-
Administrative Cost Reimbursement		(22,991)			(\$22,991)			(\$22,991)				-	(22,991)
Interest Income	2,925				\$ 2,925			\$ 2,925	1,755	-	-	1,755	4,680
<b>Non Operating Revenue Variances</b>	<b>\$ 15,627</b>	<b>(\$22,991)</b>	<b>\$ -</b>	<b>\$ 10,355</b>	<b>\$ 2,991</b>	<b>\$ -</b>	<b>\$ 10,357</b>	<b>\$ 13,348</b>	<b>\$ 120,442</b>	<b>\$ 4,450</b>	<b>\$ -</b>	<b>\$ 124,892</b>	<b>\$ 138,240</b>
<b>TOTAL REVENUE VARIANCE</b>	<b>\$ 22,258</b>	<b>(\$22,991)</b>	<b>\$ -</b>	<b>\$ 10,355</b>	<b>\$ 9,622</b>	<b>(\$6,506)</b>	<b>\$ 10,357</b>	<b>\$ 13,473</b>	<b>\$ 13,359</b>	<b>\$ 3,388</b>	<b>\$ 14,497</b>	<b>\$ 31,244</b>	<b>\$ 44,717</b>
<b>EXPENDITURE VARIANCES</b>													
<b>OPERATING EXPENDITURES</b>													
Personnel	\$ -	\$ 21,671	\$ 1,499	\$ 1,032	\$ 24,202	\$ -	\$ 3,918	\$ 28,120	\$ 51,071	\$ 32,339	\$ 6,964	\$ 90,374	\$ 118,494
Services and Supplies	-	19,159	645	9,377	29,181	6,506	(4,080)	31,607	196,101	20,190	(2,534)	213,757	245,364
Other	-	-	(216)	(54)	(\$270)		(216)	(\$486)			83	83	(403)
<b>Operating Expenditure Variances</b>	<b>\$ -</b>	<b>\$ 40,830</b>	<b>\$ 1,928</b>	<b>\$ 10,355</b>	<b>\$ 53,113</b>	<b>\$ 6,506</b>	<b>\$ (378)</b>	<b>\$ 59,241</b>	<b>\$ 247,172</b>	<b>\$ 52,529</b>	<b>\$ 4,513</b>	<b>\$ 304,214</b>	<b>\$ 363,455</b>
<b>NON OPERATING EXPENDITURES</b>													
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements		(9,500)			(\$9,500)		500	(\$9,000)	(31,726)	53,199	10,000	31,473	22,473
Debt Service					\$ -			\$ -				-	-
Interfund Transfers Out					\$ -			\$ -				-	-
Contingencies					\$ -			\$ -				-	-
Sanitation District Remittance					\$ -			\$ -				-	-
<b>Total Non-Operating Expenditures</b>	<b>\$ -</b>	<b>(\$9,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(\$9,500)</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>(\$9,000)</b>	<b>(\$31,726)</b>	<b>\$ 53,199</b>	<b>\$ 10,000</b>	<b>\$31,473</b>	<b>\$22,473</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 31,330</b>	<b>\$ 1,928</b>	<b>\$ 10,355</b>	<b>\$ 43,613</b>	<b>\$ 6,506</b>	<b>\$ 122</b>	<b>\$ 50,241</b>	<b>\$ 215,446</b>	<b>\$ 105,728</b>	<b>\$ 14,513</b>	<b>\$ 335,687</b>	<b>\$ 385,928</b>
<b>FUND BALANCE AVAILABLE</b>													
<b>Component of Fund Balance Available</b>													
FBA From Operations	\$ 6,631	\$ 40,830	\$ 1,928	\$ 10,355	\$ 59,744	\$ -	(\$378)	\$ 59,366	\$ 140,089	\$ 51,467	\$ 19,010	\$ 210,566	\$ 269,932
FBA From Restricted Sources	\$ -				\$ -		10,357	\$ 10,357	\$ -	\$ -	\$ -	\$ -	\$ 10,357
FBA From Non-Operating Revenues	\$ 15,627	(\$32,491)	\$ -	\$ -	(\$16,864)	\$ -	\$ 500	(\$16,364)	\$ 88,716	\$ 57,649	\$ 10,000	\$ 156,365	\$ 140,001
<b>TOTAL FUND BALANCE AVAILABLE</b>	<b>\$ 22,258</b>	<b>\$ 8,339</b>	<b>\$ 1,928</b>	<b>\$ 10,355</b>	<b>\$ 42,880</b>	<b>\$ -</b>	<b>\$ 10,479</b>	<b>\$ 53,359</b>	<b>\$ 228,805</b>	<b>\$ 109,116</b>	<b>\$ 29,010</b>	<b>\$ 366,931</b>	<b>\$ 420,290</b>



# GENERAL FUND



**GENERAL FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Revenues and Other Sources:</b>	<b>Final 2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
umber				
Prop Tax: Current Secured	884,860	905,761	20,901	911,406
Prop Tax: Current Unsecured	21,144	21,144	0	21,778
Unitary Taxes	14,711	14,476	(235)	15,152
Penalties and Interest (From County)		2,925	2,925	
Homeowners' Prop Tax Relief	6,470	6,500	30	6,664
Will Serve Letter Fee		1,160	1,160	
Fire: Weed Abatement		(70)	(70)	
Miscellaneous Income		1,409	1,409	
Firework Permit Fees	1,500	1,540	40	1,500
Insurance Proceeds		2,130	2,130	
Surplus Sale		201	201	
CO Collection Chg: SB2557	(20,000)	(17,639)	2,361	(20,000)
IRS/EDD Refunds		57	57	0
Utility Reimbursement-Leases		1,704	1,704	0
Cancellation of Reserves (Board Approved 1/11/2017)	3,300	3,300	0	0
<b>Encumbrance: Grant Revenue (LHMG Board Approved 4/26/2017)</b>	<b>47,931</b>	<b>47,931</b>	<b>0</b>	<b>47,931</b>
<b>Encumbrance: Cancellation of Reserves (Board Approval 8/24/2017)</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
<b>From Savings from Prior Year - Website</b>				<b>9,500</b>
Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)	0	0		217
<b>Total Revenues</b>	<b>984,916</b>	<b>1,017,529</b>	<b>32,613</b>	<b>1,019,148</b>





# ADMINISTRATIVE BUDGET



**ADMINISTRATIVE BUDGET  
EXPENDITURE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
Expenditure Accounts 4100					
<b>Personnel</b>					
010	Wages and Salaries	379,420	397,405	(17,985)	390,028
020	Overtime	7,265	3,277	3,988	7,673
	Budget Adj - Increase Appropriations	28,400	0	28,400	0
061	PERS	47,813	50,615	(2,802)	48,666
	PERS UAL Payment	17,851	17,851	0	22,735
070	SUI (Unemp Ins)	3,038	0	3,038	3,038
071	Medicare Employer Portion	5,607	5,657	(50)	5,767
072	FICA		129	(129)	
075	State Compensation Ins	14,166	10,582	3,584	14,454
080	Boot Allowance	750	750	0	750
090	Employee Insurances	38,400	34,848	3,552	38,400
097	Cell Phone Allowance	900	825	75	900
<b>Total Personnel</b>		<b>543,610</b>	<b>521,939</b>	<b>21,671</b>	<b>532,411</b>

**ADMINISTRATIVE BUDGET  
EXPENDITURE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Operations &amp; Maintenance:</b>					
Expenditure Accounts 4100		<b>2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
<b>Services and Supplies</b>					
110	Communications & Dispatch	5,000	8,237	(3,237)	5,125
100	Clothing	0	3,270	(3,270)	0
150	Insurance (100% in Admin, then allocated, in 2015-16)	23,515	25,932	(2,417)	24,100
170	Maint: Equipment	3,500	1,435	2,065	3,600
173	Maint: Structures	10,000	6,299	3,701	10,250
180	Memberships	6,000	6,026	(26)	6,150
190+191	Over and Short + misc	200	36	164	200
192	Penalties and Interest	0	35	(35)	0
193	Bank Fees	2,000	175	1,825	2,000
200	Office Expense	6,150	4,253	1,897	6,300
205	Outside UB Mailing Expense	7,500	14,640	(7,140)	7,688
210	Postage	500	427	73	500
218	Audit	20,000	29,750	(9,750)	20,500
220	Professional Services (AGP, Chapparel, other)	18,500	19,389	(889)	19,000
221	Information Technology	5,000	10,080	(5,080)	5,000
223	Legal Services	84,000	58,611	25,389	84,000
226	Annual Software Maint.	13,000	13,122	(122)	13,325
225	Board Member Stipends	18,000	10,750	7,250	18,000
230	Legal Notices	2,000	90	1,910	2,000
235	Books/Journals/Subsc	1,500	1,027	473	1,500
241	Rents/Leases: Equip	3,000	0	3,000	3,000
247	LAFCO	14,552	14,349	203	15,000
248	Permits Licenses and Fees	1,000	364	636	1,000
250	Small Tools/EQ		16	(16)	
260	Elections Expense	5,000	4,871	129	0
280	Private Vehicle Mileage	500	62	438	500
283	Job Advertising Expense	1,500	0	1,500	1,550
285	Classes/Seminars	5,000	2,743	2,257	5,125
286	Board Member Training/Travel/Expense	1,500	2,881	(1,381)	1,550
290	Utilities	9,500	9,888	(388)	9,750
<b>Total Services and Supplies</b>		<b>267,917</b>	<b>248,758</b>	<b>19,159</b>	<b>266,713</b>

**ADMINISTRATIVE BUDGET  
EXPENDITURE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
Expenditure Accounts 4100					
<b>Other Expenditures</b>					
	Encumbrance: Backhoe approved 8/24/16	25,000	25,000	0	25,000
	Encumbrance: LHMG Board Approved 4/26/2017	47,931	47,931	0	47,931
	From Savings from Prior Year - Website	0	9,500	(9,500)	9,500
376	Allocation/Adm Exp			0	
	Fire	(32,461)	(31,541)	(920)	(31,965)
	Lighting	(8,115)	(7,885)	(230)	(7,991)
	Water	(365,187)	(354,842)	(10,345)	(359,605)
	Sewer	(324,611)	(315,415)	(9,196)	(319,649)
	Garbage	(48,692)	(47,312)	(1,380)	(47,947)
	Facilities	(32,461)	(31,541)	(920)	(31,965)
382	Contingency			0	
499	Claims & Settlements			0	
	PY Accounts Payable			0	
	PY Prepaid			0	
	CY Accounts Payable			0	
	CY Prepaid				
		<b>(738,596)</b>	<b>(706,105)</b>	<b>(32,491)</b>	<b>(716,691)</b>
<b>Reserve Designations</b>					
	Contingencies	3,113	3,113	0	1,180
		<b>3,113</b>	<b>3,113</b>	<b>0</b>	<b>1,180</b>
<b>Total Expenditures</b>		<b>72,931</b>	<b>64,592</b>	<b>8,339</b>	<b>83,613</b>



# FIRE BUDGET



**FIRE BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
Expenditure Accounts 4200					
<b>Personnel</b>					
010	Wages and Salaries	1,500	255	1,245	1,750
020	Overtime	500	385	115	600
061	PERS Contribution		50	(50)	
062	PERS (including Unfunded Liability for pre FCFA service)	4,851	4,851	0	4,955
070	SUI (Unemp Ins)		0	0	
071	Medicare Employer Portion	30	10	20	45
072	FICA		4		
090	Employee Insurances	250	81	169	300
<b>Total Personnel</b>		<b>7,131</b>	<b>5,636</b>	<b>1,499</b>	<b>7,650</b>
<b>Services and Supplies</b>					
077	JPA Quarterly Pmts	779,965	779,965	0	806,464
100	Clothing		42	(42)	
110	Communications & Dispatch	29,900	28,866	1,034	30,650
170	Maint: Equipment		50	(50)	
173	Maint: Structures		1,159	(1,159)	
200	Office Expense		48	(48)	
290	Utilities	5,000	3,592	1,408	5,125
291	Sandbags		498	(498)	
<b>Total Services and Supplies</b>		<b>814,865</b>	<b>814,220</b>	<b>645</b>	<b>842,239</b>
<b>Other Expenditures</b>					
	Allocation/Adm Exp	31,325	31,541	(216)	31,965
<b>Total Other Expenditures</b>		<b>31,325</b>	<b>31,541</b>	<b>(216)</b>	<b>31,965</b>
<b>Reserve Designations</b>					
			0	0	0
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>853,321</b>	<b>851,397</b>	<b>1,928</b>	<b>881,854</b>



# LIGHTING BUDGET



**LIGHTING BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:			Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
Expenditure Accounts 4195		2016-17 Budget			
<b>Personnel</b>					
010	Wages and Salaries	600	297	303	620
020	Overtime	400	0	400	420
061	PERS	100	30	70	105
071	Medicare Employer Portion	20	5	15	20
090	Employee Insurances	300	56	244	310
<b>Total Personnel</b>		<b>1,420</b>	<b>388</b>	<b>1,032</b>	<b>1,475</b>
<b>Services and Supplies</b>					
175	Sys Parts/Oper Supplies	1,000	1,406	(406)	1,000
295	Lighting	42,000	35,517	6,483	43,000
	Budget Adj 7/12/207 - OCSD Roof	0	0	0	217
<b>Total Services and Supplies</b>		<b>43,000</b>	<b>36,923</b>	<b>6,077</b>	<b>44,217</b>
<b>Other Expenditures</b>					
376	Allocation/Adm Exp	7,831	7,885	(54)	7,991
	Equipment Replacement (Board Approval 1/17/2017)	3,300	0	3,300	0
<b>Total Other Expenditures</b>		<b>11,131</b>	<b>7,885</b>	<b>3,246</b>	<b>7,991</b>
<b>Reserve Designations</b>					
	Equipment				
<b>Total Expenditures</b>		<b>55,551</b>	<b>45,196</b>	<b>10,355</b>	<b>53,683</b>





# FACILITIES FUND



**FACILITIES FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Revenues and Other Sources:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Revenues</b>					
3260	Sheriff Substation Rent	113,940	113,940	0	113,940
	New Fire Station	15,000	15,000	0	15,000
	Old Fire Station	11,700	11,700	0	11,700
	Public Facilities Fees	15,000	25,357	10,357	15,000
	Interfund Repayment from Water	31,500	30,459	(1,041)	31,500
3300	Interest Income - Interfund		1,041	1,041	
	Cancellation of Reserves (Board Approved 9/28/2016)	5,000	5,000	0	0
	Cancellation of Reserves (Board Approved 7/12/2017)	0	0	0	40,000
	<b>From Savings from Prior Year - Emergency Generato</b>	0	0	0	13,210
<b>Total Revenues and Other Sources</b>		<b>192,140</b>	<b>202,497</b>	<b>10,357</b>	<b>240,350</b>

**FACILITIES BUDGET  
 OPERATIONS AND MAINTENANCE WORKSHEET  
 FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Personnel</b>					
010	Wages and Salaries	2,500	139	2,361	2,500
020	Overtime	500	0	500	500
061	PERS	250	17	233	250
071	Medicare Employer Portion	100	2	98	100
090	Employee Insurances	750	24	726	750
<b>Total Personnel</b>		<b>4,100</b>	<b>182</b>	<b>3,918</b>	<b>4,100</b>
<b>Services and Supplies</b>					
110	Communications	0	26	(26)	0
163	Maint: Structures (Budget Adj - FCFA carpet \$5,000)	20,000	24,792	(4,792)	15,000
171	Maint: Vehicles		7		
173	Maint Structures	2,000	1,262	738	2,000
<b>Total Services and Supplies</b>		<b>22,000</b>	<b>26,087</b>	<b>(4,080)</b>	<b>17,000</b>
<b>Other Expenditures</b>					
376	Allocation/Adm Exp	31,325	31,541	(216)	31,965
366	Encumbrance: Emergency Generator Project	15,000	14,500	500	13,210
	Repayment to Sewer Fund	113,940	76,292	37,648	113,940
387	Interest Expense Interfund		37,648	(37,648)	
	Budget Adj 7/12/2017 - OCSD Roof		0	0	40,000
		<b>160,265</b>	<b>159,981</b>	<b>284</b>	<b>199,115</b>
<b>Reserve Designations</b>					
	Contingencies	5,775	5,775	0	20,135
<b>Total Reserves</b>		<b>5,775</b>	<b>5,775</b>	<b>0</b>	<b>20,135</b>
<b>Total Expenditures</b>		<b>192,140</b>	<b>192,025</b>	<b>122</b>	<b>240,350</b>



# EQUIPMENT FUND



**EQUIPMENT FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Revenues and Other Sources:</b>	<b>2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
<b>Revenues</b>				
<b>Encumbrance: Cont from Gov't Fund (Board Approval 8/24/2016)</b>	25,000	25,000	0	25,000
Truck Rental from Water	6,545	6,545	0	6,545
Vehicle Charges to Water	10,000	5,934	(4,066)	10,000
<b>Encumbrance: Cont from Water (Board Approval 8/24/2016)</b>	25,000	25,000	0	25,000
<b>Total From Water</b>	<b>41,545</b>	<b>37,479</b>	<b>(4,066)</b>	<b>41,545</b>
Truck Rental from Sewer	6,545	6,545	0	6,545
Vehicle Charges to Sewer	5,000	2,967	(2,033)	5,000
<b>Encumbrance: Cont from Sewer (Board Approval 8/24/2016)</b>	25,000	25,000	0	25,000
<b>Total From Sewer</b>	<b>36,545</b>	<b>34,512</b>	<b>(2,033)</b>	<b>36,545</b>
Vehicle Charges to Garbage	1,000	593	(407)	1,000
<b>Encumbrance: Cont from Garbage (Board Approval 8/24/2016)</b>	5,000	5,000	0	5,000
<b>Total From Garbage</b>	<b>6,000</b>	<b>5,593</b>	<b>(407)</b>	<b>6,000</b>
<b>Total Revenues and Other Sources</b>	<b>109,090</b>	<b>102,584</b>	<b>(6,506)</b>	<b>109,090</b>

**EQUIPMENT BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Services and Supplies</b>					
171	Maint Vehicles	6,500	4,201	2,299	6,500
172	Gas and Oil	9,500	5,293	4,207	9,500
<b>Total Services and Supplies</b>		<b>16,000</b>	<b>9,494</b>	<b>6,506</b>	<b>16,000</b>
<b>Other Expenditures</b>					
320	Equipment Lease	9,067	9,067	0	9,067
	Encumbrance: Backhoe Purchase (Board Approval 8/24/2016)	80,000	80,000	0	80,000
<b>Total Other Expenditures</b>		<b>89,067</b>	<b>89,067</b>	<b>0</b>	<b>89,067</b>
<b>Reserve Designations</b>					
	Equipment Replacement	4,023	4,023	0	4,023
<b>Total Reserves</b>		<b>4,023</b>	<b>4,023</b>	<b>0</b>	<b>4,023</b>
<b>Total Expenditures</b>		<b>109,090</b>	<b>102,584</b>	<b>6,506</b>	<b>109,090</b>



# WATER FUND



**WATER FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Revenues and Other Sources:</b>	<b>2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
Water Sales	1,685,976	1,606,438	(79,538)	1,789,070
Lopez Remediation: Sales	462,808	438,673	(24,135)	474,378
Water Connection Fees - Reimbursables	10,000	23,997	13,997	10,000
Water Front Footage Fees	12,500	8,323	(4,177)	12,500
UB Courtesy Notice Fees	4,700	4,268	(432)	4,700
UB Sec Notc/Door Hgr Fees	27,000	29,010	2,010	27,000
Capacity Charges	17,500	126,762	109,262	17,500
Connection / Meter Fees	8,100	6,705	(1,395)	8,100
Lopez / SWP Connection Fees	4,000	5,000	1,000	4,000
New UB A/C Setup	4,000	2,640	(1,360)	4,000
CYN Crest /Christie/ AG Wheeling	25,000	19,281	(5,719)	25,000
Revenue from other sources/FU (Grants)		528	528	
Inspection Fees	200	175	(25)	200
Interest	2,500	4,255	1,755	2,500
Misc	0	1,588	1,588	0
<b>Encumbrance: WRRP Grant Revenue (Bdgt AJE 12/14/16)</b>	<b>198,397</b>	<b>198,397</b>	<b>0</b>	<b>198,397</b>
<b>Encumbrance: Drainage Project Bdgt AJE 1/25/2017</b>	<b>71,390</b>	<b>71,390</b>	<b>0</b>	<b>71,390</b>
<b>Encumbrance: Backhoe approved 8/24/16</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
<b>From Savings in Prior Year - Meter Reading Handhelds</b>				<b>9,740</b>
<b>Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)</b>				<b>10,000</b>
<b>Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)</b>				<b>9,783</b>
<b>Total Revenues and Other Sources</b>	<b>2,559,071</b>	<b>2,572,430</b>	<b>13,359</b>	<b>2,703,258</b>



**WATER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Personnel</b>					
010	Wages and Salaries	119,891	114,293	5,598	126,483
020	Overtime	29,422	12,700	16,722	31,096
	Standby	12,227	0	12,227	12,227
061	PERS	15,430	12,439	2,991	16,253
071	Medicare Employer Portion	2,342	1,674	668	2,462
075	State Compensation Ins	13,528	4,064	9,464	14,276
090	Employee Insurances	19,296	15,895	3,401	19,296
<b>Total Personnel</b>		<b>212,136</b>	<b>161,065</b>	<b>51,071</b>	<b>222,093</b>
<b>Services and Supplies</b>					
100	Clothing	2,500	190	2,310	2,563
110	Communications & Dispatch	5,500	2,692	2,808	5,638
163	Maint: Wtr/Swr Struct	5,000	11,732	(6,732)	5,125
170	Maint: Equipment	5,000	4,395	605	5,125
171	Maint: Vehicles	0	687	(687)	0
173	Maint: Structures	10,000	0	10,000	10,250
175	Sys Parts/Oper Supp	16,000	14,570	1,430	16,400
176	Water Meters	10,000	9,897	103	10,250
177	Safety Expense	500	130	370	520
178	Chemicals / Operating Supplies	0	594	(594)	
180	Memberships	1,500	1,859	(359)	1,550
190	Misc	250	0	250	250
200	Office Expense	750	799	(49)	800
205	Outside UB Mailing Expense	6,000	0	6,000	6,150
210	Postage	0	84	(84)	0
220	Professional Services (Water Quality; Backflow Program)	17,000	14,226	2,774	17,425
221	Information Technology	500	0	500	550
222	Contract Engineering	5,000	6,643	(1,643)	5,125
226	Engineering & Other Reimburse	10,000	24,377	(14,377)	10,000
230	Legal Notices	1,000	138	862	1,025
231	Bad Debt	500	0	500	525
241	Rents/Leases: Equip	2,000	0	2,000	2,050
248	Permits, Fees, Licenses	8,500	7,786	714	8,750
250	Small Tools	2,500	644	1,856	2,500
261	Water Supply - Lopez	462,808	457,315	5,493	474,378
398	State Water Project Pmts	914,912	752,117	162,795	1,057,704
285	Classes/Seminars	5,000	1,212	3,788	5,125
290	Utilities	25,000	9,532	15,468	25,625
<b>Total Services and Supplies</b>		<b>1,517,720</b>	<b>1,321,619</b>	<b>196,101</b>	<b>1,675,403</b>

**WATER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Operations &amp; Maintenance:</b>		<b>2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
<b>Other Expenditures</b>					
297	Pass-Thru: Crest/Christie	25,000	21,510	3,490	25,000
349	<b>Encumbrance: Drainage Improvement Project (Board Approval 1/25/2017)</b>	<b>71,390</b>	<b>86,499</b>	<b>(15,109)</b>	<b>71,390</b>
362	Litigation: SMVWCD	8,000	7,917	83	8,200
376	Allocation/Adm Exp	352,407	354,842	(2,435)	359,605
	Charges from the Equipment Fund	16,545	12,479	4,066	16,545
380	NCMA Expense	35,000	45,779	(10,779)	35,875
	General Fund Loan Payment	31,500	30,459	1,041	31,500
387	Interest Expense Interfund	0	1,161	(1,161)	0
391	Garbage Fund Loan Payment	7,500	7,380	120	7,500
393	1979 Revenue Bond Pmts	18,375	17,845	530	18,375
442	CIP - Air Park Dr Relocation	0	5,535	(5,535)	0
499	Claims & Settlements		(3,703)	3,703	0
	<b>Encumbrance: WRRP Program (Bdgt AJE approved 12/14/16)</b>	<b>198,397</b>	<b>198,397</b>	<b>0</b>	<b>198,397</b>
	<b>Encumbrance: Contribution of Reserves (Backhoe approved 8/24/16)</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
	<b>From Savings in Prior Year - Meter Reading Handhelds</b>	<b>0</b>	<b>9,740</b>	<b>(9,740)</b>	<b>9,740</b>
	<b>Budget Adj 7/12/17 - Facility CIP - Utilities Yard</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
	<b>Budget Adj 7/12/17 - OCSD Roof</b>	<b>0</b>	<b>0</b>		<b>9,783</b>
<b>Total Other Expenditures</b>		<b>789,114</b>	<b>820,840</b>	<b>(31,726)</b>	<b>826,910</b>
<b>Reserve Designations</b>					
	Contingencies	40,101	40,101	0	(21,148)
<b>Total Reserves</b>		<b>40,101</b>	<b>40,101</b>	<b>0</b>	<b>(21,148)</b>
<b>Total Expenditures</b>		<b>2,559,071</b>	<b>2,343,625</b>	<b>215,446</b>	<b>2,703,258</b>



# SEWER FUND



**SEWER FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Revenues and Other Sources:	2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
Sewer Sales	400,000	390,058	(9,942)	400,000
Connection Fees	4,000	8,500	4,500	4,000
Inspection Fees	200	150	(50)	200
FOG Program Inspections	800	1,680	880	800
Repayment from General Fund	113,940	76,292	(37,648)	113,940
Other Income and Interest	0	5,554	5,554	0
Interest Income - Interfund	0	37,648	37,648	0
Use of Reserves	35,597	35,597	0	23,114
<b>Encumbrance:</b> Backhoe approved 8/24/16	25,000	25,000	0	25,000
<b>Encumbrance:</b> Drainage Project Bdgt AJE 1/25/2017	38,478	38,478	0	38,478
Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)				10,000
Budget Adj Revenues (Budget Adj 6/28/2017)	(8,000)	0	8,000	0
Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)				8,696
<b>Total Revenues and O Total Revenues</b>	<b>610,015</b>	<b>618,957</b>	<b>8,942</b>	<b>624,228</b>

**SEWER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Personnel</b>					
010	Wages and Salaries	59,051	50,455	8,596	62,297
020	Overtime	14,491	5,571	8,920	15,316
	Standby	6,022	0	6,022	6,022
061	PERS	7,600	6,425	1,175	8,005
071	Medicare Employer Portion	1,153	864	289	1,213
075	State Compensation Ins	7,295	1,910	5,385	7,698
090	Employee Insurances	9,504	7,552	1,952	9,504
<b>Total Personnel</b>		<b>105,116</b>	<b>72,777</b>	<b>32,339</b>	<b>110,055</b>
<b>Services and Supplies</b>					
100	Clothing	675	145	530	692
110	Communications & Dispatch	2,000	426	1,574	2,050
163	Maint: Wtr/Swr Struct	10,000	4,290	5,710	10,250
170	Maint: Equipment	3,000	3,942	(942)	3,075
171	Maint: Vehicles		223	(223)	0
173	Maint: Structures	1,000	1,250	(250)	1,025
175	Sys Parts/Oper Supp	7,500	7,424	76	7,688
177	Safety Expense	2,500	704	1,796	2,550
180	Memberships	0	456	(456)	0
200	Office Expense	1,000	601	399	1,025
205	Outside UB Mailing Expense	6,000	0	6,000	6,150
210	Postage	0	10	(10)	0
220	Professional Services	2,500	1,260	1,240	2,550
222	Contract Engineering	2,500	3,043	(543)	2,550
226	Engineering & Other Reimburse	0	857	(857)	0
231	Bad Debt	250	0	250	250
241	Rents/Leases: Equip	2,500	522	1,978	2,550
248	Regulatory Permits and Fees	3,700	2,406	1,294	3,800
250	Small Tools	0	650	(650)	0
285	Classes/Seminars	2,500	269	2,231	2,550
290	Utilities	2,000	957	1,043	2,050
<b>Total Services and Supplies</b>		<b>49,625</b>	<b>29,435</b>	<b>20,190</b>	<b>50,805</b>

**SEWER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Other Expenditures</b>					
320	Fixed Assets - CIP	25,000	0	25,000	0
	Sewer Lateral Program	50,000	0	50,000	50,000
376	Allocation/Adm Exp	313,251	315,415	(2,164)	319,649
	Rental Payments to Equipment Fund	11,545	9,512	2,033	11,545
	Airpark Drive		5,535	(5,535)	
	Budget Adj Sewer Appropriations (Board Approved 6/28/2017)	(8,000)	0	(8,000)	
	Encumbrance: Drainage Improvement Project (Board Approval 1/25/2017)	38,478	46,613	(8,135)	38,478
	Encumbrance: Contribution of Reserves (Backhoe approved 8/24/16)	25,000	25,000	0	25,000
	Budget Adj 7/12/2017 - Facility CIP - Utilities Yard	0	0	0	10,000
	Budget Adj 7/12/2017 - OCSD Roof	0	0	0	8,696
<b>Total Other Expenditures</b>		<b>455,274</b>	<b>402,075</b>	<b>53,199</b>	<b>463,368</b>
<b>Reserve Designations</b>					
		0	0	0	0
		0	0	0	0
<b>Total Expenditures</b>		<b>610,015</b>	<b>504,287</b>	<b>105,728</b>	<b>624,228</b>



# GARBAGE FUND



**GARBAGE FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Revenues and Other Sources:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Revenues</b>					
3300	Interest Income	0	1,846	1,846	
3501	Garbage Franchise Fees	80,000	86,818	6,818	80,000
	Landfill Savings Payment	0	7,679	7,679	0
	Interfund Loan Repayment from Water	7,500	7,379	(121)	7,500
	Use of Reserves (Budget Adjustment 11/09)	7,685	7,685	0	10,333
	Cancellation of Reserves (Budget Adj Clean Up Week 11/08 )	9,193	9,193	0	0
	Encumbrance: Backhoe approved 8/24/16	5,000	5,000	0	5,000
	From Savings in Prior Year - Garbage Claw	5,000	5,000	0	5,000
	Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)				5,000
	Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)				1,304
<b>Total Revenues and Other Sources</b>		<b>114,378</b>	<b>130,600</b>	<b>16,222</b>	<b>114,137</b>



**GARBAGE BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

<b>Operations &amp; Maintenance:</b>		<b>2016-17 Budget</b>	<b>Final Unaudited 2016-17</b>	<b>Variance Fav/(Unfav)</b>	<b>Final Budget 2017/18</b>
<b>Personnel</b>					
010	Wages and Salaries	17,017	14,953	2,064	18,363
020	Overtime	2,440	1,248	1,192	2,605
061	PERS	1,567	371	1,196	1,679
071	Medicare Employer Portion	293	238	55	315
072	FICA & SUI		799	(799)	0
075	State Compensation Ins	808	167	641	852
090	Employee Insurances	3,072	457	2,615	3,072
		<b>25,197</b>	<b>18,233</b>	<b>6,964</b>	<b>26,886</b>
<b>Services and Supplies</b>					
100	Clothing	250	145	105	250
110	Communications & Dispatch	500	242	258	500
170	Maint: Equipment	500	0	500	500
173	Maint Shared Structures	0	41	(41)	0
175	Sys Parts/Oper Supp	1,500	447	1,053	1,500
200	Office Expense	1,000	40	960	1,000
210	Postage	500	1,074	(574)	500
219	Special Admin Expense		600	(600)	0
220	Professional Services	2,000	6,930	(4,930)	2,000
230	Legal Notices	250	0	250	250
290	Utilities	500	15	485	500
290	Utilities (Bdgt AJE \$9,193.17 11/9/16)	9,193	9,193	0	0
<b>Total Services and Supplies</b>		<b>16,193</b>	<b>18,727</b>	<b>(2,534)</b>	<b>7,000</b>

**GARBAGE BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 FINAL BUDGET**

Operations & Maintenance:		2016-17 Budget	Final Unaudited 2016-17	Variance Fav/(Unfav)	Final Budget 2017/18
<b>Other Expenditures</b>					
376	Allocation/Adm Exp	46,988	47,312	(324)	47,947
	Signage & Cans	15,000	0	15,000	15,000
382	Contingency	0	0	0	
	Vehicle Charges from Equipment Fund	1,000	593	407	1,000
	<b>From Savings in Prior Year - Garbage Claw</b>	0	5,000	(5,000)	5,000
351	<b>Encumbrance: Contribution of Reserves (Backhoe approve</b>	5,000	5,000	0	5,000
	<b>Budget Adj 7/12/2017 - Water Yard</b>	0	0	0	5,000
	<b>Budget Adj 7/12/2017 - OCSD Roof</b>	0	0	0	1,304
		<b>67,988</b>	<b>57,905</b>	<b>10,083</b>	<b>80,251</b>
<b>Reserve Designations</b>					
	Unassigned Reserves	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>109,378</b>	<b>94,865</b>	<b>14,513</b>	<b>114,137</b>