

Lake Don Pedro Community Services District
Preliminary Draft 2017-18 Fiscal Year Budget

Revenue	2016-2017	2016-2017	2016-2017	2017-18
	Approved Budget	YTD Totals Thru 04/30/17	Projected Amounts	Proposed Budget
Meter Reconnection Fee	0	150	150	0
(New) Connection/capacity fees	0	30,000	30,000	30,000
Contributed Capital - Int LAIF	0	0	0	0
Contributed Capital - Int BOFA	0	0	0	0
Retained Earnings - Prior	0	0	0	0
Retained Earnings - Current	0	0	0	0
Appropriations	0	0	0	0
Water Sales Residential	211,229	210,680	252,816	265,457
Water Sales Raw Water	0	0	0	0
Water Availability Revenue	190,000	156,202	187,443	187,443
Water Service Charges	939,101	789,466	947,359	947,359
Water Revenue - Other	0	0	0	0
Sewer Maintenance Income	0	0	0	0
Interest Income - LAIF	735	1,059	1,271	1,271
Interest Income - F/C Customer	0	0	0	0
Interest Income, Penalties - Customer	21,830	19,818	23,781	23,781
Transfer Fee Income	7,100	5,150	6,180	6,489
Other Income	3,800	2,766	3,319	3,319
Meter Set Fee	5,000	6,500	7,800	8,190
Interest Income Guaranty Fed	144	9	10	11
Hydrant Service Charge	0	0	0	0
Hydrant Rental	0	80	96	101
Hydrant Consumption	0	49	59	62
Avail Fee Income	1,300	1,453	1,743	1,830
Transfers In	0	0	0	0
Lease Fee	20,400	9,000	10,800	21,600
Office Fire Reimbursement	32,000	0	0	32,000
TOTAL REVENUE	1,432,639	1,232,382	1,472,828	1,528,914

Lake Don Pedro Community Services District
Preliminary Draft 2017-18 Fiscal Year Budget

Expenses	2016-2017	2016-2017	2016-2017	2017-18
	Approved Budget	YTD Totals Thru 04/30/17	Projected Amounts	Proposed Budget
Regular Pay - Plant	130,147	95,952	115,143	148,660
Overtime Pay	20,000	11,936	14,323	15,040
Sick Pay	5,730	4,199	5,039	5,543
Vacation Pay	11,044	5,680	6,816	7,498
Holiday Pay	7,796	4,976	5,971	6,568
Other Pay	0	0	0	0
Accrued Salaries	0	0	0	0
PERS	10,972	7,322	8,787	9,665
FICA/Medicare	13,477	10,126	12,151	13,367
SUI	1,641	1,436	1,723	1,810
Health Insurance	47,828	37,634	45,161	47,419
Workers Compensation	7,345	4,257	5,109	5,364
Accrued Fringe Benefits	0	0	0	0
Dental Insurance	4,917	0	0	0
Vision Care	300	0	0	0
Travel, Meetings & Mileage	1,000	0	1,000	1,000
Lease Of Equipment	2,211	0	0	0
Repair & Maintenance - Plant	17,307	34,650	41,580	18,000
Repair & Maintenance - Vehicle	24,614	9,845	11,814	12,404
Repair & Maintenance - Distribution	60,000	30,474	36,568	38,397
Repair & Maintenance - Intake	10,800	18,278	21,933	23,030
Repair & Maintenance -10" Irrigation	0	0	0	0
Small Tools & Equipment	3,000	815	979	2,000
Gas, Oil & Lubricant - Plant	14,637	8,559	10,270	10,784
Health & Safety	5,695	4,644	5,573	5,852
Telephone - T & D	7,733	5,243	6,291	6,606
Water Testing Fees	12,247	10,555	12,666	18,999
Water System Fees	14,709	3,891	4,669	4,903
Water Testing Materials	2,909	381	457	2,000
Water Treatment Chemicals	46,151	42,147	50,577	53,106
P G & E Power - Office	2,462	2,520	3,023	3,175
P G & E Power - Intake	63,332	58,788	70,545	74,073
P G & E Power - Ranchito #1 Well	9,523	225	270	3,000
P G & E Power - Water Treatment	24,836	21,680	26,016	27,317
P G & E Power - Distribution	20,533	20,127	24,152	25,360
P G & E Power - Ranchito #2 Well	4,000	5,560	6,672	3,000
P G & E Power - Medina #1 Well	4,000	1,940	2,328	3,000
P G & E Power - Medina #2 Well (formerly Well 5)	4,000	1,940	2,328	3,000
Purchased Water Actual-MID	54,232	49,470	59,364	62,332
Reserve Water - Mid-Plant	0	0	0	0
Outside Services	4,559	5,607	6,729	7,065
Temporary Outside Labor	0	0	0	0
Fire Protection/Weed Control	500	0	0	2,500
Cleaning Services	0	0	0	0
Pest Control	403	320	384	403
Engineering Services	15,000	19,493	23,392	24,561
Employee Education	3,000	900	1,080	1,134
Memberships	1,055	328	394	413
Subscriptions	0	0	0	0

Lake Don Pedro Community Services District
Preliminary Draft 2017-18 Fiscal Year Budget

Publications	500	45	54	57
Licenses, Permits & Cert.	1,200	489	587	616
Depreciation Expense	160,000	135,599	162,719	170,855
Sewer Expenses (reimbursed)	0	0	0	0
Regular Pay - Administration	78,211	66,351	79,621	81,147
Overtime Pay	5,800	2,930	3,516	3,692
Sick Pay	237	4,656	5,587	5,867
Vacation Pay	4,697	5,075	6,090	6,394
Holiday Pay	3,692	3,383	4,060	4,263
Other Pay	0	0	0	0
Accrued Salaries	0	0	0	0
PERS	5,730	4,601	5,521	5,797
FICA/Medicare	7,248	6,231	7,477	7,851
SUI	1,176	966	1,160	1,218
Health Insurance	20,005	17,544	21,053	22,106
Workers Compensation	727	421	505	531
Accrued Fringe Benefits	0	0	0	0
Dental Insurance	2,007	1,593	1,911	2,007
Vision Care	200	0	0	0
Travel, Meetings & Mileage	1,200	161	193	1,200
Lease Of Equipment	0	0	0	0
Propane	432	558	669	703
Customer Billing Supplies	979	1,470	1,764	1,852
Internet Access	0	0	0	0
Telephone - Admin	4,099	3,070	3,684	3,868
Office Supplies	4,153	2,060	2,472	2,595
Postage	9,172	5,672	6,806	7,147
Computer IT	21,576	24,913	29,895	31,390
R & M Equipment	0	0	0	0
Outside Services	125,000	87,884	105,461	110,734
Temporary Outside Labor	0	0	0	0
Office Cleaning Serv	1,663	1,440	1,728	1,814
Legal Services	15,000	5,319	6,383	6,702
Audit Services	7,000	7,000	8,400	8,820
Engineering Services	1,000	0	0	0
Employee Education	0	982	1,178	1,237
Memberships	5,428	5,008	6,010	6,310
Subscriptions	0	0	0	0
Publications	966	1,100	1,320	1,386
Licenses, Permits & Cert.	0	0	0	0
County Fees	1,000	506	607	638
County Avail Fee	1,651	1,460	1,752	1,840
Regular Pay	8,316	5,000	6,000	6,300
FICA/Medicare	636	383	459	482
Travel, Meetings & Mileage	2,000	0	0	2,000
Board Meeting Expense	1,000	0	0	0
Board Election Expenses	3,000	68	82	0
Travel, Meetings & Mileage	0	0	0	1,600
Credit Card Service Charges	4,503	4,251	5,101	5,357
Business Insurance Expense	33,757	32,166	38,599	40,529
Misc Other Expense	7,478	245	294	309
Retired Employee Health	0	19,891	23,869	25,063
Retired EE Benefit Expense	148,142	0	0	148,142
LAFCO MSR	0	0	0	0

Lake Don Pedro Community Services District
Preliminary Draft 2017-18 Fiscal Year Budget

Interest Long Term Debt	52,173	38,496	46,196	48,505
Depreciation Expense	2,500	343	412	2,500
Office Fire Recovery	25,144	0	0	0
Transfers Out			0	0
TOTAL EXPENSES	1,476,043	1,041,228	1,250,474	1,479,766

	2016-2017 Approved Budget	2016-2017 YTD Totals Thru 04/30/17	2016-2017 Projected Amounts	2017-18 Proposed Budget
CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)				
Well 2	0	92,370	102,370	0
Medina Well	0	173,745	183,745	50,000
Well 3/4	0	8,572	8,572	0
Well 5	0	106,199	116,199	50,000
Intake Booster #2 Installation	50,000	3,745	50,000	75,000
Barge Renovations	20,000	6,026	10,000	30,000
Springbrook Update (billing software)	0	0	0	30,000
Ranchito Well #1 Renovation	37,611	34,410	34,410	10,000
IRWMP Service Line Replacement Project (Project 4)	721,287	91,038	116,038	605,249
IRWMP Project Administration (Project 1)	105,156	6,663	6,663	0
IRWMP Water Use Efficiency Project (Project 3)	0	0	10,625	164,635
TOTAL CIP IN PROGRESS	934,054	522,768	638,622	1,014,884

	2016-2017 Approved Budget	2016-2017 YTD Totals Thru 04/30/17	2016-2017 Projected Amounts	2017-18 Proposed Budget
CARRYOVER PROJECT (GRANT) REVENUE				
USDA Grant		0	310,000	100,000
DWR Grant				86,520
IRWMP Service Lines Grants		78,918	78,918	574,987
IRWMP Admin Grants	85,000	81,467	81,467	20,000
IRWMP Water Use Eff. Grants		0	0	156,403
TOTAL CARRYOVER PROJECT REVENUE	85,000	160,385	470,385	937,910

	2017-18 Proposed Budget
NEW CAPITAL PURCHASES/IMPROVEMENT PROJECTS	
Replacement Truck (2003 Chevy)	32,000
Replacement Truck (2005 Chevy)	40,000
Effluent Meter Replacement (Plant)	40,000
Replacement Flocculator Gear Drives (3 - Plant)	12,000
Hormiga Water Line Replacement Project	60,000
Portable Generator	6,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS	190,000

Lake Don Pedro Community Services District
Preliminary Draft 2017-18 Fiscal Year Budget

	2017-18 Proposed Budget
PROJECT PLANNING, DESIGN AND STUDIES	
CIP Development	40,000
Connection Fee Study	15,000
Grant application services (Service Lines, Intake Renovations)	30,000
District Map Digitizing and Updates	15,000
TOTAL PLANNING, DESIGN AND STUDIES	100,000

BUDGET SUMMARY

Operating Revenue	1,432,639	1,232,382	1,472,828	1,528,914
Operating Expense	1,476,043	1,041,228	1,250,474	1,479,766
Income/Loss from Operations	(43,404)	191,154	222,354	49,147
Loan Payments (principal)	70,500	72,100	72,100	75,713
Total CIP and Studies	934,054	522,768	638,622	1,304,884
Total Operating Expenses plus Loan & CIP	2,480,597	1,636,096	1,961,196	2,860,363
Net Revenue Over Expenses Including Projects and Grants			(17,982)	(393,540)
Depreciation (add back in)	162,500	0	163,130	173,355
GASB 45 Liability (estimate - add back in)	148,142	0	148,142	148,142
Transfer from reserves				72,043
Final Net Income/Loss		-	293,290	(0)