

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

BUDGET SUMMARY

	2016-2017	2017-18	
	Approved Budget	Approved Preliminary Budget	2017-18 Draft Final Budget
Operating Revenue	1,432,639	1,528,914	1,528,914
Operating Expense	1,476,043	1,479,766	1,496,738
Income/Loss from Operations	(43,404)	49,147	32,175
Loan Payments (principal)	70,500	75,713	75,713
Total CIP and Studies	934,054	1,304,884	1,379,884
Total Operating Expenses plus Loan & CIP	2,480,597	2,860,363	2,952,335
Net Revenue Over Expenses Including Projects and Grants		(393,540)	(275,512)
Depreciation (add back in)	162,500	173,355	173,355
GASB 45 Liability (estimate - add back in)	148,142	148,142	148,142
Transfer from reserves		72,043	0
Final Net Income/Loss		(0)	45,985

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

Revenue	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
Meter Reconnection Fee	0	0	0
(New) Connection/capacity fees	0	30,000	30,000
Contributed Capital - Int LAIF	0	0	0
Contributed Capital - Int BOFA	0	0	0
Retained Earnings - Prior	0	0	0
Retained Earnings - Current	0	0	0
Appropriations	0	0	0
Water Sales Residential	211,229	265,457	265,457
Water Sales Raw Water	0	0	0
Water Availability Revenue	190,000	187,443	187,443
Water Service Charges	939,101	947,359	947,359
Water Revenue - Other	0	0	0
Sewer Maintenance Income	0	0	0
Interest Income - LAIF	735	1,271	1,271
Interest Income - F/C Customer	0	0	0
Interest Income, Penalties - Customer	21,830	23,781	23,781
Transfer Fee Income	7,100	6,489	6,489
Other Income	3,800	3,319	3,319
Meter Set Fee	5,000	8,190	8,190
Interest Income Guaranty Fed	144	11	11
Hydrant Service Charge	0	0	0
Hydrant Rental	0	101	101
Hydrant Consumption	0	62	62
Avail Fee Income	1,300	1,830	1,830
Transfers In	0	0	0
Lease Fee	20,400	21,600	21,600
Office Fire Reimbursement	32,000	32,000	32,000
TOTAL REVENUE	1,432,639	1,528,914	1,528,914

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

Expenses	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
Regular Pay - Plant	130,147	148,660	148,660
Overtime Pay	20,000	15,040	15,040
Sick Pay	5,730	5,543	5,543
Vacation Pay	11,044	7,498	7,498
Holiday Pay	7,796	6,568	6,568
Other Pay	0	0	0
Accrued Salaries	0	0	0
PERS	10,972	9,665	9,665
FICA/Medicare	13,477	13,367	13,367
SUI	1,641	1,810	1,810
Health Insurance	47,828	47,419	47,419
Workers Compensation	7,345	5,364	5,364
Accrued Fringe Benefits	0	0	0
Dental Insurance	4,917	0	0
Vision Care	300	0	0
Travel, Meetings & Mileage	1,000	1,000	1,000
Lease Of Equipment	2,211	0	0
Repair & Maintenance - Plant	17,307	18,000	18,000
Repair & Maintenance - Vehicle	24,614	12,404	12,404
Repair & Maintenance - Distribution	60,000	38,397	38,397
Repair & Maintenance - Intake	10,800	23,030	23,030
Repair & Maintenance -10" Irrigation	0	0	0
Small Tools & Equipment	3,000	2,000	2,000
Gas, Oil & Lubricant - Plant	14,637	10,784	10,784
Health & Safety	5,695	5,852	5,852
Telephone - T & D	7,733	6,606	6,606
Water Testing Fees	12,247	18,999	18,999
Water System Fees	14,709	4,903	4,903
Water Testing Materials	2,909	2,000	2,000
Water Treatment Chemicals	46,151	53,106	53,106
P G & E Power - Office	2,462	3,175	3,175
P G & E Power - Intake	63,332	74,073	74,073
P G & E Power - Ranchito #1 Well	9,523	3,000	3,000
P G & E Power - Water Treatment	24,836	27,317	27,317
P G & E Power - Distribution	20,533	25,360	25,360
P G & E Power - Ranchito #2 Well	4,000	3,000	3,000
P G & E Power - Medina #1 Well	4,000	3,000	3,000
P G & E Power - Medina #2 Well (formerly Well 5)	4,000	3,000	3,000
Purchased Water Actual-MID	54,232	62,332	62,332
Reserve Water - Mid-Plant	0	0	0
Outside Services	4,559	7,065	7,065
Temporary Outside Labor	0	0	0
Fire Protection/Weed Control	500	2,500	2,500
Cleaning Services	0	0	0
Pest Control	403	403	403
Engineering Services	15,000	24,561	24,561
Employee Education	3,000	1,134	2,000
Memberships	1,055	413	413
Subscriptions	0	0	0

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

Expenses	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
Publications	500	57	57
Licenses, Permits & Cert.	1,200	616	616
Depreciation Expense	160,000	170,855	170,855
Sewer Expenses (reimbursed)	0	0	0
Regular Pay - Administration	78,211	81,147	89,262
Overtime Pay	5,800	3,692	3,692
Sick Pay	237	5,867	5,867
Vacation Pay	4,697	6,394	6,394
Holiday Pay	3,692	4,263	4,263
Other Pay	0	0	0
Accrued Salaries	0	0	0
PERS	5,730	5,797	5,797
FICA/Medicare	7,248	7,851	7,851
SUI	1,176	1,218	1,218
Health Insurance	20,005	22,106	22,106
Workers Compensation	727	531	531
Accrued Fringe Benefits	0	0	0
Dental Insurance	2,007	2,007	2,007
Vision Care	200	0	0
Travel, Meetings & Mileage	1,200	1,200	1,200
Lease Of Equipment	0	0	0
Propane	432	703	703
Customer Billing Supplies	979	1,852	1,852
Internet Access	0	0	0
Telephone - Admin	4,099	3,868	3,868
Office Supplies	4,153	2,595	2,595
Postage	9,172	7,147	7,147
Computer IT	21,576	31,390	31,390
R & M Equipment	0	0	0
Outside Services	125,000	110,734	110,734
Temporary Outside Labor (office outside maintenance)	0	0	3,000
Office Cleaning Serv	1,663	1,814	1,814
Legal Services	15,000	6,702	6,702
Audit Services	7,000	8,820	8,820
Engineering Services	1,000	0	0
Employee Education	0	1,237	1,237
Memberships	5,428	6,310	6,310
Subscriptions	0	0	0
Publications	966	1,386	1,386
Licenses, Permits & Cert.	0	0	0
County Fees	1,000	638	638
County Avail Fee	1,651	1,840	1,840
Director Regular Pay	8,316	6,300	6,300
FICA/Medicare	636	482	482
Travel, Meetings & Mileage	2,000	2,000	2,000
Board Meeting Expense	1,000	0	0
Board Election Expenses	3,000	0	0
Travel, Meetings & Mileage	0	1,600	1,600
Credit Card Service Charges	4,503	5,357	5,357

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

Expenses	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
Business Insurance Expense	33,757	40,529	40,529
Misc Other Expense (Board member tablets)	7,478	309	5,300
Retired Employee Health	0	25,063	25,063
Retired EE Benefit Expense	148,142	148,142	148,142
LAFCO MSR	0	0	0
Interest Long Term Debt	52,173	48,505	48,505
Depreciation Expense	2,500	2,500	2,500
Office Fire Recovery	25,144	0	0
TOTAL EXPENSES	1,476,043	1,479,766	1,496,738

CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
Well 2	0	0	0
Medina Well	0	50,000	50,000
Well 3/4	0	0	0
Well 5	0	50,000	50,000
Intake Booster #2 Installation	50,000	75,000	75,000
Barge Renovations	20,000	30,000	30,000
Springbrook Update (billing software)	0	30,000	30,000
Ranchito Well #1 Renovation	37,611	10,000	10,000
IRWMP Service Line Replacement Project (Project 4)	721,287	605,249	605,249
IRWMP Project Administration (Project 1)	105,156	0	20,000
IRWMP Water Use Efficiency Project (Project 3)	0	164,635	164,635
TOTAL CIP IN PROGRESS	934,054	1,014,884	1,034,884

CARRYOVER PROJECT (GRANT) REVENUE	2016-2017	2017-18	2017-18
	Approved	Approved	Draft Final
	Budget	Preliminary	Budget
USDA Grant		100,000	310,000
DWR Grant wells		86,520	86,520
IRWMP Service Lines Grants		574,987	574,987
IRWMP Admin Grants	85,000	20,000	20,000
IRWMP Water Use Eff. Grants		156,403	156,403
TOTAL CARRYOVER PROJECT REVENUE	85,000	937,910	1,147,910

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

	2017-18 Approved Preliminary Budget	2017-18 Draft Final Budget
NEW CAPITAL PURCHASES/IMPROVEMENT PROJECTS		
Replacement Truck (2003 Chevy)	32,000	32,000
Replacement Truck (2005 Chevy)	40,000	40,000
Tablets for System Maintenance (field computers)	0	5,000
Effluent Meter Replacement (Plant)	40,000	40,000
Replacement Flocculator Gear Drives (3 - Plant)	12,000	12,000
Hormiga Water Line Replacement Project	60,000	60,000
Portable Generator	6,000	6,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS	190,000	195,000

	2017-18 Approved Preliminary Budget	2017-18 Draft Final Budget
PROJECT PLANNING, DESIGN AND STUDIES		
CIP Development	40,000	40,000
Connection Fee Study	15,000	15,000
Grant application services (Service Lines, Intake Renovations)	30,000	30,000
District Map Digitizing and Updates	15,000	15,000
Planning Study re Lake McClure Pumping solutions	0	50,000
TOTAL PLANNING, DESIGN AND STUDIES	100,000	150,000