

FUND 10 -- Admin

REVENUES		FY 2015-16	FY 2016-17
Acct #	Description	Proposed Budget	Proposed Budget
	M. Meyers Reimbursement	\$0	\$0
	Refunds and Adjustments	\$0	\$0
	Interest Income	\$0	\$0
	Grant Funding	\$0	\$0
	Appropriation by Board	\$71,520	\$54,970
	TOTAL REVENUES	\$71,520	\$54,970
EXPENSES			
Personnel			
105	Salary and Wages--Board stipends	\$8,000	\$8,000
106/107	Overtime and Contingencies	\$0	\$0
	Payroll Taxes	\$0	\$0
	Payroll Admin Fees	\$0	\$0
	Worker's Compensation	\$0	\$0
	Insurance--Health	\$0	\$0
	Insurance--Dental	\$0	\$0
	Insurance--Vision	\$0	\$0
	Retirement -- PERS	\$0	\$0
	Total Personnel Expenses	\$8,000	\$8,000

Operations

		FY 2015-16	FY 2016-17	
	Admin Allocation Transfer	\$0	\$0	
393	Advertising and Public Notices	\$300	\$400	
	Cell Phones, Radios & Pagers	\$0	\$0	
	Community Outreach/Education	\$5,000	\$5,000	District Newsletter--Qtrly
	Computer Equipment/Supplies	\$3,000	\$2,000	Tablets & new PC
	Computer Software	\$5,000	\$1,000	Depreciation Schedule Module/maint cost
	Contract Service	\$0	\$0	
	Dues & Subscriptions	\$5,000	\$5,000	
	Education & Training	\$1,250	\$3,500	
375	Internet Expense	\$300	\$500	
	Meetings & Conferences	\$7,500	\$8,000	
	Mileage Expense Reimbursement	\$650	\$650	
	Office Supplies	\$0	\$0	
	Phone & Fax Expenses	\$0	\$0	
	Postage, Shipping & Freight	\$0	\$0	
	Printing & Reproduction	\$1,020	\$1,020	
	Professional Svcs - Consulting Studies:			
	SSMP	\$0	\$0	transferred to Sanitary/Wastewater
	Job & Compensation Survey	\$11,500	\$0	
	Rate Study-Water and Sanitary	\$0	\$0	transferred to Water and Sanitary
	District General Counsel	\$15,000	\$15,500	new General Counsel expense
	Promotional Materials & Supplies	\$0	\$0	
350	Repairs & Maint - Computers	\$0	\$0	
351	Repairs & Maint - Equip	\$0	\$0	
	Supplies	\$0	\$0	
	Tuition Reimbursement Program	\$2,000	\$3,400	staff training/development/certifications/educ.
380	Utilities - Alarm Service	\$0	\$0	
381	Utilities - Electric	\$0	\$0	
382	Utilities - Propane	\$0	\$0	
383	Utilities - Trash	\$0.00	\$0	
	Website - Upgrade/maintain District webpage	\$6,000	\$1,000	
	Sub-total	\$63,520	\$46,970	
	Total Operations Expense	\$71,520	\$54,970	
	 Net Operating	 \$0	 \$0	

**SAN MIGUEL CSD
FY 2015-16 BUDGET WORKSHEET**

FUND 20 -- FIRE

Acct #	Description	2014-15 (as of 5-31-2015)			FY 2013-14			FY 2012-13		FY 2015-16	FY 2016-17		
		Budget	Actuals--YTD	Variance	Budget	Actuals	Budget	Actuals	Proposed Budget	Proposed Budget			
	REVENUES												
	Loan Repayment from Sanitary Fund	0	0	0	0	434	434	0	13	4,843	Revised	22,553	
	Recycling	0	0	0	0	434	434	0	13	0		0	
	Weed Abatement Fees	0	2,224.48	2,224	950	1,206	256	0	423	0	Revised	1,000	
	Fireworks Permits	0	0	0	1,000	400	600	1,000	0	1,000	Revised	1,000	Fireworks Fees
	Fire Training/Education	0	150	150	0	0	0	0	0	0		0	
	Mutual Aid Reimbursement	0	52,695.83	52,696	0	56,330	56,330	0	0	0		0	100% Reimburses Strike Team
	Ambulance Reimbursement	4,200	2,171.03	2,029	4,200	4,285	85	4,200	9,473	2,200		2,200	
	Grant Funding	0	352.95	353	0	1,448	1,448	0	1,135	5,000		5,000	grants
	Fire Impact Fees	0	71,288.00	71,288	0	0	0	0	0	67,000		60,000	fire impact fees
	Refunds and Adjustments	0	382.59	383	0	1,054	1,054	0	0	0		0	
	Property Taxes Collected	258,000	265,799.99	7,800	214,800	266,996	52,196	213,000	206,181	264,548		269,839	2015-16 Prop Tax Estimates
	Interest Income	0	401.91	402	0	0	0	0	0	0		0	
	Sale of Surplus Property	0	31.39	31	0	0	0	0	0	0		0	
	Fire Recovery Program (new)	0	0	0	0	0	0	0	0	500		500	new cost recovery program
	TOTAL REVENUES	262,200	395,498	133,298	220,950	332,153	111,203	218,200	217,225	346,091		362,092	
	EXPENSES												
	Personnel												
	105												
	106/107												
	Salary and Wages	38,541	19,029.35	19,512	45,472	41,614	3,858	58,000	46,053.95	46,250		47,036	
	Overtime and Contingencies	2,339	3.29	2,336	500	107	393	0	0.00	250		250	
	Payroll Taxes	2,890	1,174.26	1,716	4,150	5,503	1,353	2,500	4,106.58	6,650		6,650	
	FUTA	0	666.76	667									
	EIT	0	29.16	29									
	SUI	0	1,036.58	1,037									
	Medicare	0	697.40	697									
	FICA	0	1,382.12	1,382									
	Payroll Admin Fees	1,475	554.26	921	1,530	2,051	521	1,500	1,804.11	2,100		2,150	
	Worker's Compensation	10,000	7,729.72	2,270	10,629	3,526	7,103	5,700	2,228.37	5,000		5,150	
	Insurance--Health	522	949.47	427	6,163	217	5,946	7,300	4,522.98	900		900	
	Insurance--Dental	46	95.76	50	312	44	268	250	154.86	200		200	
	Insurance--Vision	6	14.55	9	27	8	19	75	35.69	30		30	
	Retirement -- PERS	381	534.66	154	10,427	1,670	8,757	3,000	8,026.14	700		700	
	Total Personnel Expenses	56,200	33,897.34	22,303	79,210	54,740	24,470	78,325	66,932.68	62,080		63,066	
	Operations												
	393												
	394												
	Advertising and Public Notices	150	0	150	100	2,933	-2,833	100	0.00	1,000	Revised	1,000	2016-2017 Fire code adoption advmt
	LAFCO Allocations	395	394.60	0	352	352	0	0	0.00	450		900	
	Cell Phones, Radios & Pagers	660	656.07	4	480	630	-150	800	664.92	660		660	
	Communication Equipment	2,500	2,349.83	150	2,250	520	1,730	1,250	83.03	15,000	Revised	7,800	Replmt of 10 pagers & handheld radios
	Community Outreach/Education	1,200	907.03	293	0	0	0	0	0.00	900		1,200	
	Computer Equipment/Supplies	500	13.41	487	400	0	400	400	0.00	500		500	
	Computer Software	1,475	1,178.10	297	0	1,356	-1,356	1,665	832.50	1,500	Revised	500	Black Mtn Deprec Schedule Program
	Contract Labor	3,000	1,877.76	1,122	0	2,058	-2,058	650	1,510.00	0		0	
	County Hazmat Dues	2,000	1,000	1,000	1,000	1,000	0	1,000	1,000.00	2,000		2,000	
	Dispatch Services	5,500	5,339.88	160	5,500	5,382	118	5,000	10,826.91	5,600		5,700	
	Dues & Subscriptions	3,500	3,588.41	88	1,925	4,848	-2,923	1,750	1,380.00	3,000		3,500	
	Education & Training Fac Exp	7,000	3,265.49	3,735	5,000	3,956	1,044	4,550	1,394.00	5,000		7,000	
	EMS Supplies	2,500	1,105.51	1,394	2,500	2,827	-327	2,500	700.38	2,550		2,590	
	Fire Safety Gear & Equipment	34,950	33,146	1,804	5,000	1,489	3,511	9,500	4,508.84	10,500		10,000	Replace wildland turnouts & 2 sets of structural ppe.
	Fuel Expense	6,500	4,722.56	1,777	6,500	6,077	423	6,500	4,854.63	6,500		6,500	
	Insurance-Property/Liability	6,600	7,784.45	1,184	7,035	6,636	399	0	0.00	8,500		8,500	
	Internet Expense	270	131.09	139	100	75	25	350	66.82	270		270	
	Licenses, Permits & Fees	400	826.40	426	400	510	-110	400	0.00	750	Revised	950	ARB Fees increase
	Meals-Fire Incidents	300	54.53	245	300	60	240	250	34.11	500		500	Anticipated long duration incidents within the district
	Meetings & Conferences	200	0	200	200	0	200	200	64.18	700		1,000	
	Mileage Expense Reimbursement	100	65.63	34	100	0	100	100	0.00	300		450	
	Sales Tax	1,000	29.66	970	0	30	-30	0	0.00	0		0	
	Office Supplies & Equipm't	3100	2,863.99	236	0	56	-56	450	93.72	100		100	
	Operations & Maintenance	4,000	3,088.19	912	3,400	3,899	-499	1,500	2,659.53	3,200		3,500	
	Phone & Fax Expenses	560	496.44	64	550	397	153	1,200	689.24	560		560	
	Postage, Shipping & Freight	900	517.63	382	50	35	15	75	211.21	200		200	
	Printing & Reproduction	400	117.56	282	400	39	361	100	0.00	200		200	
	Professional Svcs - Actng	1,500	585.00	915	1,500	1,499	1	0	0.00	1,500		1,500	
	Professional Svcs - Eng/Mgmt	0	41.47	41	2,114	0	2,114	0	252.00	0		0	
	Professional Svcs - Legal	3,000	2,777.56	222	3,000	4,825	-1,825	0	0.00	3,000		3,500	
	Promotional Materials & Supplies	0	0	0	0	0	0	100	0.00	0		0	
	Property Tax Expense	350	141.67	208	350	302	48	250	296.56	350		350	
	Repairs & Maint - Computers	2,000	606.05	1,394	2,000	702	1,298	650	699.63	1,500		1,500	
	Repairs & Maint - Equip	5,000	3,855.03	1,145	5,000	4,825	175	1,000	6,182.74	3,500		4,850	
	Repairs & Maint - Structures/Undgrd	2,000	612.03	1,388	2,000	246	1,754	1,000	2,436.45	0		0	Finish Station Upstairs/roll-up door/Replace windows
	Repairs & Maint - Vehicles	12,000	3,868.51	8,131	10,000	2,528	7,472	5,000	3,660.26	9,000		10,000	Tire replacement for 8687 15-16 and 8696 16-17
	Small Tools & Equipment	550	1,096.63	547	550	46	504	500	50.19	3,500		4,500	purchase of hand tools/ (4) 4 gas monitors
	Repairs - Infrastructure	0	172.04	172	0	0	0	150	0.00	-		-	
	Uniforms	1,750	1,748.54	1	1,750	1,033	717	1,500	1,213.97	3,000		3,660	Replacement uniforms & wildland boots
	Utilities - Alarm Service	80	63	17	200	236	-36	250	154.00	275		280	
	Utilities - Electric (20% office)	1,800	2,224.66	425	2,000	1,927	73	2,750	1,441.23	2,150		2,500	Increased electric costs
	Utilities - Propane	540	145.86	394	360	413	-53	600	369.31	540		540	
	Utilities - Trash	0	18.80	19	600	178	422	500	525.00	-		-	
	Volunteer FF Stipends	30,000	10,602.96	19,397	24,000	11,860	12,140	20,000	15,208.50	32,000		32,000	
	Strike Team Pay -VFF	0	20,375.48	20,375	0	0	0	25,000	0	25,000		30,000	Anticipated strike team pay -100% Reimbursed.
	Weed Abatement	1,500	2,160.00	660	1,500	700	800	2,000	0	2,000	Revised	2,000	
	Total Operations Expense	151,730	126,616	25,114	100,466	76,485	23,981	74,540	64,063.86	157,755		163,260	
	Debt Service-- Ferrara (2010)	37,000	36,941.56	58	37,000.00	36,914.56	58	37,000	36,941.56	37,000		37,000	2015-16 last payment on Engine 8696
	Sub-Total Expenses	244,930	197,454	47,476	216,676	168,140	48,536	189,865	167,938.10	194,755		163,260	
	TOTAL	301,130	231,352	69,778	295,886	222,880	70,667	268,190	188,192	256,835		226,326	
	Net Actual Revenue (as of 5-31-15):		164,146										
	Cap Reserv (as of 5-31-15)	\$145,348.87											

	2014-15	2015-16	2016-17
net revenues:	\$164,146.00	89,256	135,766
Allocate to Vehicle Replmt Fund:	\$19,697.52	\$14,992	16,226
Allocate to Capital Projects:	\$45,960.88	\$10,000	48,881
30% Allocate to Replacement Reserves:	\$49,243.80	36% \$32,132	35,299 26%
30% Allocate to District Investment:	\$49,243.80	36% \$32,132	35,299 26%
Sub-total:	\$0.00	\$0	60
Allocation/Transfer-other Funds (balance after transfer, if required)	\$0.00	\$0	0
Budget Balance:	\$0.00	\$0	60

Capital Projects 2015-16		Capital Projects 2016-17	
Cost	Description	Cost	Description
\$59,049	Finish Fire Station improvmts/add rear roll up door	\$42,000	Finish Improvements at Station
\$58,200	Solar at fire station	\$35,000	Replace 2006 F150 Utility
\$117,249		\$77,000	
Total Projects:	\$117,249	Total Projects:	\$77,000
Available Impact Fees	\$71,288	Available Impact Fees	\$67,000
Needed From Reserves	\$0	Needed From Reserves	\$0
From 2014-15 Net Actuals:	\$45,961	From 2015-16 Net Projected:	\$10,000
Balance:	\$0	Balance:	\$0

	FY 2014-15			FY 2013-14					FY 2015-16		FY 2016-17	
Operations	0	0	0.00	0	0	0	11,767	8,997.21	0	0	0	0
BMS #394	395	394.60	0.40	352	352	0	0	0	425	425	425	425
465	50	5.25	45	26	0	26	0	0	50	50	50	50
405	1,475	909.80	565	0	0	0	0	1665	500	0	0	0
385	125	242.40	117	125	123	2	0	0	500	500	500	500
386	1,000	0.00	1,000	1,000	0	1,000	500	0	1,000	1,000	1,000	1,000
328	1,760	745.47	1,015	2,100	1,913	187	0	0	1,000	1,000	1,000	1,000
375	90	35.03	241	100	11	89	35	63.25	90	90	90	90
340	100	0.00	100	100	0	100	100	0	100	100	100	100
305	4,145	1,123.43	3,022	3,800	870	2,930	1,500	65.24	1,500	Revised	1,700	1,700
310	0	86.87	87	550	336	214	0	30.29	150		150	150
320	0	31.17	31	0	0	0	0	0	75		75	75
325	1,500	585.00	915	1,500	1,499	1	0	0	1,500		1,500	1,500
326	0	41.48	41	2,114	2,114	0	0	252	1,000		1,000	1,000
323	3,000	2,268.46	732	3,000	1,744	1,256	0	0	1,000		2,000	2,000
330	0	103.02	103	0	0	0	0	0	0		0	0
960	0	20.24	20	0	0	0	0	0	0		0	0
350	1,000	331.11	669	1,000	4	996	0	0	1,500		500	500
351	0	0.00	0	0	0	0	0	0	2,000		2,000	2,000
353	2,000	0.00	2,000	2,000	537	1,463	2,000	0.00	1,000	Revised	1,000	1,000
490	1,000	0.00	1,000	1,000	0	1,000	1,500	0.00	400	revised	500	500
381	20,000	13,720.41	6,280	20,000	15,336	4,664	15,000	14,063.69	20,000		20,000	20,000
382	540	55.65	484	0	0	0	0	0.00	100		100	100
393	0	0.00	0	0	0	0	0	0.00	0		0	0
514	0	29.55	30	0	0	0	0	0.00	0		0	0
900	0	66.21	66	0	0	0	0	0.00	0		0	0
925	0	0.00	0	0	0	0	0	0.00	0		0	0
			mileage									
Total Operations Expenses	38,180	20,300	17,880	38,767	24,839	13,928	32,402	32,326	33,890		33,690	33,690
Total Expenses	50,069	24,597.92	25,471	57,676	32,010	25,666	32,402	25,137	44,957		45,007	45,007
Utility Billing Software	0	0.00	0	2,498	2,498.00	0						
Net Actual (as of 5-31-15)	23,726	49,197		13,822	-35,608		37,598	41,361	net proj rev	\$34,653	net proj rev	\$51,906
Cap Reserv (as of 5-31-15)	\$107,431.77											

	2014-15	2015-16	2016-17
FY Actuals & Projected Expenses:	\$49,197.00	\$34,653	\$51,906
Allocate to Vehicle Replmt Fund:	\$13,614.56	\$3,279	\$6,162
Allocate to Capital Projects:	\$10,000.00	\$13,354	\$18,753
26% Allocate to Reserves:	\$12,791.22	\$9,010	\$13,496
26% Allocate to Investment:	\$12,791.22	\$9,010	\$13,496
Sub-total:	\$0.00	\$0	\$0
Alloc./Transfer to other Funds:	\$0.00	\$0	\$0
(balance after transfer, if required):			
Budget Balance:	\$0.00	\$0	\$0

Capital Projects 2015-16		Capital Projects 2016-17	
Cost	Description	Cost	Description
\$10,000	Flat trailer for lift transport	\$13,354	Convert Post lights to LED
Revised \$0	Solar at fire station bldg		
\$10,000		\$13,354	

Total Projects:	\$10,000	\$13,354
Available from Budget:	\$10,000	\$13,354
Needed from Reserves:	\$0	\$0

7,115
7,115
16,885

FUND 40 -- Sewer		2014-15			FY 2013-14			FY 2012-13			FY 2015-16		FY 2016-17		Statement of Justification for Change
REVENUES	Budget	Actuals--YTD	Variance	Budget	Actuals		Budget	Actuals		Proposed Budget	Proposed Budget				
Acct #	Description														
	Water Sales	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0			
	Water Meter Fees	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0			
	Late Charges/Penalties	0	4,404.01	-4,404.01	0	7,067.00	-7,067.00	0	0.00	0.00	0	0			
	Refunds and Adjustments	0	0.00	0.00	0	70.00	-70.00	0	0.00	0.00	0	0			
	Mutual Aid Reimbursement	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0			
	Interest Income	0	0.00	0.00	25	0.00	25.00	0	0.00	0.00	0	0			
	Ambulance Reimbursement	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0			
	Admin Transfers Income	0	150.00	-150.00	0	0.00	0.00	0	0.00	0.00	0	0			
	Property Taxes	40,000	40,286.66	-286.66	39,700	43,292.00	-3,592.00	40,000	0.00	40,000.00	45,148	Revised	57,500	2014-15 Estimates	
	Will Serve Letters	0	0.00	0.00	0	0.00	0.00	1,000	0.00	1,000.00	0		0		
	Meyer Reimbursement	0	0.00	0.00	600	0.00	600.00	0	0.00	0.00	12,500		0		
	Solid Waste Contract	27,000	23,234.73	3,765.27	28,000	27,445.00	555.00	28,000	0.00	28,000.00	0	moved	0	transferred to new fund acct.	
	Wastewater Sales	317,000	240,740.52	76,259.48	370,000	317,281.00	52,719.00	330,000	0.00	330,000.00	318,000	Revised	350,000		
	Grant Funding	0	163,730.10	-163,730.10	0	0.00	0.00	138,000	0.00	138,000.00	0		0		
	Wastewater Fees	0	167,090.00	-167,090.00	0	0.00	0.00	10,000	0.00	10,000.00	150,000		150,000		
	TOTAL REVENUES	384,000	639,636.02	-255,636.02	438,325	395,155.00	43,170.00	547,000	0.00	547,000.00	525,648		557,500		
62000-EXPENSES					FY 2013-14			FY 2012-13			FY 2015-16		FY 2016-17		
Personnel															
105	Salary and Wages	95,000	62,159.03	32,841	91,888	81,266	10,622.00	95,000			105,720		134,520	Includes part time utility worker	
106/107	Overtime and Contingencies	9,810	3,869.64	5,940	6,500	14,732.00	8,232.00	0			6,500		4,500		
	Payroll Taxes	3,510	-2,801.17	6,311	5,100	4,454.00	646.00	2,400			3,510		3,510		
	Payroll Admin Fees	738	62.88	675	2,120	2,385.00	265.00	1,500			1,000		1,000		
	Worker's Compensation	5,000	9,639.48	4,639	9,166	2,360.00	6,806.00	5,200			8,000		8,000		
	Insurance--Health	12,664	12,607.73	56	10,650	18,418.00	7,768.00	11,000			16,000		16,000		
	Insurance--Dental	917	578.72	338	650	1,287.00	637.00	500			1,250		900		
	Insurance--Vision	127	84.80	42	246	109.00	137.00	100			350		140		
	Retirement -- PERS	12,264	9,997.16	2,267	21,423	10,125.00	11,298.00	12,000			12,250		12,250		
	Total Personnel Expenses	140,030	96,198	43,832	147,743	135,136	12,607.00	127,700	0		154,580		180,820		

		2014-15			FY 2013-14			FY 2012-2013					
Operations	Admin Transfer - Loan Repmt	0	0	0	0	0.00	0.00	78,380	11,530	New	67,400		
	16th Street Sewer Replacem't	0	176,829.56	176,830	0	0.00	0.00	138,000	0		0		
393	Advertising and Public Notices	275	0	275	275	0.00	275	150	275		275		
394	LAFCO Allocations	1,578	1,578.39	0	1,410	1,410.00	0.00	0	1,600		1,600		
	Bank Charges/Returned Chks	150	-32.32	182	300	179.00	121.00	300	0		0		
	Cell Phones, Radios & Pagers	600	509.15	91	590	420.00	170.00	575	0		0		
	Communication Equipment	500	0	500	1,500	0.00	1,500.00	1,500	500		500		
	Community Outreach/Education	1,200	0	1,200	0	0.00	0.00	0	650		650		
	Computer Equipment/Supplies	500	0	500	400	0.00	400.00	0	500		500		
	Computer Software	5,900	3,564.20	2,336	0	0.00	0.00	0	500		0	share of cost for Altas software	
	Contract Labor	3,000	590.00	2,410	3,000	2,224.00	776.00	2,000	0		0		
	Chemicals	0	947.67	948	0	0.00	0.00	0	0		0		
	Credit Card Serv Fees	750	72.55	677	1,200	650.00	550.00	1,200	200		200		
	Dispatch Services	0	0.00	0	0	0.00	0.00	0	0		0		
	Dues & Subscriptions	1,600	2377.3	777	1,640	941.00	699.00	1,000	1,800		1,800	includes subscriptions for CSDA etc.	
	Education & Training	1,200	0.00	1,200	1,200	0.00	1,200.00	1,000	1,000		1,000		
	Equipment & Supplies	3,000	0	3,000	100	0.00	100.00	0	700	Revised	1,200		
	Fire Safety Gear & Equipment	0	0	0	5,000	0.00	5,000.00	0	0		0		
	Fire Sprinklers - Undgrd	0	177.28	177	0	0.00	0.00	0	0		0		
	Fuel Expense	3,000	2,869.97	130	3,000	3,154.00	-154.00	3,000	3,000		3,000		
	Insurance-Property/Liability	6,820	5,896.57	923	7,350	6,972.00	378.00	0	6,200		6,850	share of Liability and prop ins	
	Internet Expense	720	323.51	396	400	130.00	270.00	325	500		550		
	Licenses, Permits & Fees	2,500	986.50	1,514	2,500	2,439.00	61.00	2,500	2,500		2,500		
	Meals-Fire Incidents	0	0.00	0	0	0.00	0.00	0	0		0		
	Meetings & Conferences	350	487.58	138	350	0.00	350.00	250	500		500		
	Mileage Expense Reimbursement	250	101.54	148	250	0.00	250.00	1,000	250		250		
	Miscellaneous Adustm'ts	300	3,512.89	3,213	0	0.00	0.00	0	0		0		
	Sales Tax	1,500	0	1,500	0	174.00	-174.00	0	0		0		
	Office Supplies	500	522.08	22	900	569.00	331.00	900	500		500		
	Operations & Maintenance	10,000	10,627.92	628	9,200	5,947.00	3,253.00	8,020	5,000	Revised	6,500		
	Phone & Fax Expenses	1,120	1,333.38	213	0	1,465.00	-1,465.00	2,000	1,200		1,200		
	Postage, Shipping & Freight	4,050	2,088.94	1,961	2,252	1,988.00	264.00	1,200	2,000		2,000		
	Printing & Reproduction	600	124.67	475	250	411.00	-161.00	250	600		600		
	Professional Svcs - Accting	6,000	2,340.00	3,660	6,000	5,995.00	5.00	0	1,500		1,500	share of audit expense	
	Professional Svcs - Enging	6,000	9,320.98	3,321	5,000	5,637.00	-637.00	5,000	7,000		8,000	engineering for upcoming projects	
	Professional Svcs - Legal	12,000	11,244.29	756	12,000	9,179.00	2,821.00	0	8,000		10,000		
	Professional Svcs - Management	0	0.00	0	8,456	8,456.00	0.00	0	0		0		
	Promotional Materials & Supplies	0	0	0	0	0.00	0.00	0	0		0		
	Property Tax Expense	100	151.09	51	100	100.00	0.00	50	150		150		
	Refund of Deposits	0	1,000.00	1,000	0	0.00	0.00	0	0		0		
	Regional Salt & Nutrient Mgmt Plan	0	960.59	961	0	0.00	0.00	4,000	1,200		1,200	will be some costs for next few years	
	Repairs & Maint - Computers	2,000	472.88	1,527	2,000	883.00	1,117.00	750	2,000		2,000		
	Repairs & Maint - Equip	15,000	7,800.00	7,200	15,000	489.00	14,511.00	12,000	7,500	Revised	7,500	maintenance& repair costs	
	Repairs & Maint - Infrastructure	2,500	1,309.22	1,191	2,500	422.00	2,078.00	2,500	3,500		3,750		
	Repairs & Maint - Manholes/Valves	0	1,798.17	1,798	0	0.00	0.00	0	8,000	Revised	3,500	manholes that need to be raised	
	Repairs & Maint - Structures	1,500	89.10	1,411	1,500	498.00	1,002.00	1,500	900	Revised	1,000		
	Repairs & Maint - Vehicles	5,000	50.52	4,949	5,000	287.00	4,713.00	2,000	3,000	Revised	4,000		
	Water & Sewer Rate Study	0	0.00	0	0	0.00	0.00	0	6,250	Revised	0		
	Repairs & Maint - Video Sewer Lines	15,000	0.00	15,000	15,000	8,410.00	6,590.00	7,500	9,000	Revised	4,000	Covers line cleaning & video	
	Sewer System Mgm't Plan - SSMP	0	1,930.25	1,930	0	0.00	0.00	4,900	14,000	Revised	4,000	This cost is to cover the SSMP 5 yr update	
	Small Tools & Equipment	6,500	679.99	5,820	6,500	1,358.00	5,142.00	500	6,500		6,500		
	Supplies	0	0.00	0	0	0.00	0.00	100	0		0		
	Uniforms	500	96.60	403	500	263.00	237.00	500	750		1,200		
380	Utilities - Alarm Service	1060	869.50	191	760	1,285.00	-525.00	520	1,100		1,100		
381	Utilities - Electric (WWTP+ 40% office)	55,000	49,031.21	5,969	51,500	56,700.00	-5,200.00	50,000	50,000	Revised	51,000	PGE rate increases	
382	Utilities - Propane	594	281.49	313	420	471.00	-51.00	0	594		594		
383	Utilities - Trash	625	508.34	117	300	474.00	-174.00	0	600		600		
	Verde Place Sewer	0	74,332.13	74,332	0	0.00	0.00	0	0		0		
	WWTP-Sludge Removal Project	0	2,022.80	2,023	0	0.00	0.00	15,000	15,000	Revised	2,000	planned sludge removal	
	WW Testing & Supplies	4,000	1,182.00	2,818	5,000	1,908.00	3,092.00	0	3,000	Revised	4,000		
	Waste Discharge Permit Fees	16,000	17,017.00	1,017	15,000	15,815.00	-815.00	15,000	18,000		18,000	Covers increase in permit fees	
	WW Equipment & Supplies	3,000	0.00	3,000	2,500	0.00	2,500.00	100	1,000		1,000	Reduced to cover anticipated equipment	
	Volunteer FF Stipends	0	0.00	0	24,000	0.00	24,000.00	0	0		0		
	Weed Abatement	0	0.00	0	1,500	0.00	1,500.00	0	0		0		
	WWTP Maintenance	20,000	10,535.38	9,465	20,000	6,285.00	13,715.00	17,500	13,000	Revised	14,000		
	Total Operations Expense	224,042	406,999.97	-182,958	213,647	111,863	101,784.00	366,470	223,049		250,169		
		364,072	503,198.24	-139,126	361,390	246,999.00		494,170			430,989		

CDBG

63%

Net Actual Revenues (as of 5-31-15):	136,437.78	79%	76,935	52,830	\$148,019	\$126,511.00
Cap Reserv (as of 5-31-15)	\$183,265.97					

	2014-15	2015-16	2016-17
FY Actuals & Projected Expenses:	\$136,437.78	\$148,019	\$126,511
Allocate to Vehicle Replacement:	\$0.00	\$0	\$0
Allocate to Capital Projects:	\$53,960.00	\$17,352	\$17,352
26% Allocate to Replacement Reserves:	\$35,473.82	\$38,485	\$32,893
26% Allocate to District Investment:	\$35,473.82	\$38,485	\$32,893
Sub-total:	\$11,530.13	\$53,697	\$43,373
	0		
Loan RePaym't to other Funds	\$11,530.13	\$53,697	\$43,373
(if required after audit findings)			

****Wastewater Fund RePayment Total Due: \$205,196.00**

Repayment Schedule:		Balance	2015-16	2016-17	2017-18			
(as of 7-22-2014)		Owed	reimb	balance	reimb	balance	reimb	balance
42	Fire:	\$85,607.00	\$4,843	\$80,764	\$22,553	\$58,212	\$18,217	\$39,995
38	Lighting:	\$78,173.00	\$4,381	\$73,792	\$20,405	\$53,387	\$16,482	\$36,905
20	Water:	\$41,416.00	\$2,306	\$39,110	\$10,739	\$28,371	\$8,675	\$19,696
Total Paid to other Funds:		\$205,196.00	\$11,530	\$193,666	\$53,697	\$139,969	\$43,373	\$96,595

** Source: May 22 2014 Report to Board--Emergency Loan to Fund 40

Capital Projects 2015-16		Capital Projects 2016-17	
Cost	Description	Cost	Description
0	Finish Fire Sprinklers At station	10,352	Move diesel tank and add gas tank
0	Solar on fire station	3,000	concrete pad in front of shop
51,960	SCADA	4,000	Seal asphalt at WWTP
1,000	Jumping Jack hammer		
1,000	Vibra Plate		
\$53,960.00		\$17,352.00	
Total Projects	53,960	Total Projects	17,352
Total Projects:	53,960	Total Projects:	17,352
Allocated from Budget:	53,960	Avail. from Budget:	17,352
Need From Reserves:	0	Need From Reserves:	0

SAN MIGUEL CSD
FY 2015-16 BUDGET WORKSHEET

FUND 70 -- Solid Waste -Trash (NEW ACCOUNT)

REVENUES		2014-15		FY 2015-16	FY 2016-17	Statement of Justification for Cha
Acct #	Description	Budget	Actuals--YTD	Proposed Budget	Proposed Budget	
	Property Taxes (secured & unsecured)	\$0		\$2,500	\$2,500	
	Loan RePayment from Fund 40	\$0		\$0	\$0	
	Franchise Fees	\$0		\$28,000	\$29,000	
				\$0	\$0	
				\$0	\$0	
				\$0	\$0	
				\$0	\$0	
	TOTAL REVENUES:	\$0		\$30,500	\$31,500	
EXPENSES						
Personnel						
	Salary and Wages	0		16,500	14,500	
	Vacation	0		0	0	
	Overtime	0		0	0	
	Payroll Tax Expense	0		700	700	
	Payroll --FICA	0		0	0	
	Payroll--Medicare	0		0	0	
	Payroll--SUI	0		0	0	
	Payroll--ETT	0		0	0	
	Payroll --FUTA	0		0	0	
	Payroll Admin Fees	0		0	0	
	Worker's Compensation	0		0	0	
	Insurance - Health	0		0	0	
	Insurance - Dental	0		0	0	
	Insurance - Vision	0		0	0	
	Retirement - PERS	0		0	0	
	Total Personnel Expenses	0		\$17,200	\$15,200	
Operations						
	Admin Allocation Transfer-Gen Acct	0		0	0	
	LAFCO Allocations	0		0	0	
	Cell Phones, Radio and Pagers	0		0	0	
	Community Outreach-Recycling	0		250	500	
	Computer Software	0		300	300	
	Dues & Subscriptions	0		350	400	
	Education & Training	0		150	175	
	Insurance - Property and Liability	0		0	0	
	Internet Expense	0		200	300	
	Meetings & Conference	0		100	100	
	Operations & Maintenance	0		0	0	
	Phone & Fax	0		100	100	
	Printing & reproduction	0		500	600	
	Professional Svcs - Accounting	0		500	750	
	Professional Svcs - Engineering	0		0	0	
	Professional Svcs - Legal	0		5,500	3,500	Franchise Contract
	Promotional Mat'l--Bins/	0		3,000	4,000	
	Repairs & Maint - Computers	0		100	100	
	Repairs & Maint - Equipment	0		500	500	
	Advertising & public notices	0		500	700	
	Fire Sprinklers - Undergrd	0		0	0	
	Total Operations Expenses	0		\$12,050	\$12,025	
	Total Expenses	0		29,250	27,225	
	Net Actual (as of 5-31-15)	0		Net Projected: \$1,250	\$4,275	

	2014-15	2015-16	2016-17
FY Actuals & Projected Expenses:	\$0.00	\$1,250	\$4,275
Allocate to Vehicle Replmt Fund:	\$0.00	\$600	\$552
Allocate to Capital Projects:	\$0.00	\$0	\$1,500
26% Allocate to Reserves:	\$0.00	\$325	\$1,112
26% Allocate to Investment:	\$0.00	\$325	\$1,112
Sub-total:	\$0.00	\$0	\$0
Alloc./Transfer to other Funds:	\$0.00	\$0	\$0
(balance after transfer, if required):			
Budget Balance:	\$0.00	\$0	\$0

Capital Projects 2015-16		Capital Projects 2016-17	
Cost	Description	Cost	Description
\$0		\$0	
\$0		\$0	

Total Projects:	\$0	Available from Budget:	\$0
Available from Budget:	\$0	Needed From Reserves:	\$0
Needed from Reserves:	\$0		

PRELIMINARY FY 2015-16 AND FY 2016-17 PERSONNEL COST ALLOCATIONS

Cost Allocation Percentages--All Staff Positions

Position	Existing %	General Funds				Enterprise Funds				Current Pay (yearly)	W/COLA incr **	MERIT Increases (apprv'l req'd)
		20-FIRE	Existing %	30-LIGHTING	Existing %	40-SANITARY	Existing %	50-WATER	Existing %			
General Manager	5%	5%	3%	3%	46%	46%	46%	46%	100%	\$87,360.00	\$0.00	72000 26800 =10720W WWTP, 4,556F & 804L \$98,800.00 GM salary per contract agmt
Bookkeeper	3%	3%	3%	3%	47%	47%	47%	47%	100%	\$37,440.00	\$38,188.80	March--April 2016
Account Clerk	2%	2%	0%	0%	49%	49%	49%	49%	100%	\$30,576.00	\$31,187.52	January--March 2016
Clerk	0%	0%	0%	0%	0%	35%	0%	0%	35%	\$11,520.00	\$11,520.00	\$11,520.00 12.00 hrly x 960 hours--1 position
Fire Chief	100%	100%	0%	0%	0%	0%	0%	0%	100%	\$18,150.00	\$0.00	\$19,239.00 6%
Asst Fire Chief	100%	100%	0%	0%	0%	0%	0%	0%	100%	\$14,850.00	\$0.00	\$14,998.50 1.00%
Utility Supervisor	0%	0%	6%	6%	47%	47%	47%	47%	100%	\$65,000.00	\$66,300.00	\$0.00
Utility Operator	0%	0%	2%	2%	48%	48%	48%	48%	98%	\$33,280.00	\$33,945.60	October --November 2015
Crew Worker	0%	0%	0%	0%	0%	0%	0%	0%	0%	\$11,520.00	\$11,520.00	\$11,520.00 12.00 hrly x 960 hrs-- 1 position
Firefighters	100%	100%	0%	0%	0%	0%	0%	0%	100%	\$30,000.00	\$0.00	\$0.00
Annuitant Ellison		0%		0%		0%		0%	0%	\$0.00	\$0.00	\$0.00
Annuitant Holmes		0%		0%		0%		0%	0%	\$0.00	\$0.00	\$0.00
										\$339,696.00	\$192,661.92	\$57,277.50 \$249,939.42 182355.90

** = assumes a COLA increase/MOU