

2013-2014 FINAL BUDGET

REVENUES	General Fund Depts			Enterprise Depts		
	Admin	Fire	Lighting	Sanitary	Water	Total
40220 Weed Abatement Fees		950				950
40300 Fireworks Permit Fees		1,000				1,000
40370 Meyers Reimbursement				600	600	1,200
40420 Amb. Reimbursement		4,200				4,200
40750 Solid Waste Contract				28,000		28,000
41000 Water Sales					409,000	409,000
41010 Water meter Fees					500	500
43000 Property Tax		214,800	69,000	39,700		323,500
46000 Interest income	0			25	125	150
TOTAL INCOME	0	220,950	69,000	438,325	410,225	1,138,500

Admin allocation	0					0
Transfer from general reserve and LAIF		0		0	21,250	21,250
TOTAL REVENUES	0	220,950	69,000	438,325	431,475	1,159,750

EXPENSES	Admin	Fire	Lighting	Sanitary	Water	Total
Admin allocation (0-10-10-40-40)		0	0	0	0	0
Personnel	0	71,810	11,540	118,266	127,300	328,916
Operations	0	103,220	41,021	186,739	180,209	511,189
Transfer to General Reserve and LAIF						
TOTAL ROUTINE EXPENSES	0	175,030	52,561	305,005	307,509	840,105

USDA Water tank (LOAN)	0	0	0	0	67,000	67,000
Capital Projects	0	12,398	2,498	75,990	39,663	130,548
TOTAL EXPENSES	0	187,428	55,059	380,995	414,172	1,037,653

SUB BALANCE	0	33,523	13,942	57,330	17,303	122,097
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Transfers to reserves	Admin	Fire	Lighting	Sanitary	Water	Total
Designated reserves		0	3,450	28,000	0	31,450
LAIF		0	5,400	10,958	0	16,358
TOTAL TRANSFERS TO RESERVES	0	0	8,850	38,958	0	47,808

TOTAL BALANCE	0	33,523	5,092	18,372	17,303	74,289
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FUTURE CAPITAL (PROJECTS)	Admin	Fire	Lighting	Sanitary	Water	Total
From Grants (CDBG, IRWM, ETC)	0	0	0	125,000	0	125,000
From Loans (USDA, ETC)	0	0	0	0	0	0
From Designated Reserves/ Impact Fees	0	37,000	0	25,000	140,000	202,000
From General Reserves	0	0	0	0	0	0
TOTAL FUTURE CAPITAL	0	37,000	0	150,000	140,000	327,000

RESERVE CARRYOVER FROM FY 11-12	Admin	Fire	Lighting	Sanitary	Water	Total
Savings	0	0	0	0	10,184	10,184
Water Project	0	0	0	0	0	0
LAIF	0	0	0	67,914	67,914	135,828
USDA Payments and reserve	0	0	0	0	1,948	1,948
Designated Reserves and Impact	0	0	0	0	0	0

10-ADMIN**13-14****FINAL**

<u>Income</u>	
40370 · Myers Reimbursement	0
46000 · Interest income	0
46020 · Transfer-FIRE(10%)	0
46030 · Transfer-LIGHTING(10%)	0
46040 · Transfer-SEWER (40%)	0
46050 · Transfer-WATER (40%)	0
Total Income	0

<u>Personnel</u>	
60200 · Workers' Compensation	0
Total Personnel	0

<u>Regular Expenses</u>	
60230 · Advertising and public notices	0
60360 · Dues and subscriptions	0
60375 · Education and training	0
60400 · Insurance - prop and liability	0
60425 · Meetings and conferences	0
60430 · Mileage expense reimbursement	0
60445 · Operations and maintenance	0
Total Regular Expense	0

TOTAL REGULAR EXPENSES	0
TOTAL INCOME AND ALLOCATION	0
Balance	0

20-FIRE**13-14****FINAL**

<u>Income</u>	
40220 · Weed Abatement Fees	950
40300 · Fireworks Permit fees	1,000
40420 · Ambulance Reimbursement	4,200
43000 · Property taxes collected	214,800
Total Income	220,950

<u>Personnel</u>	
60050 · Salaries and wages	40,000
60055 · Overtime	500
60150 · Payroll Tax Expenses	3,500
60155 · Payroll Expenses	1,500
60200 · Workers' Compensation	10,540
60205 · Insurance - Health	5,500
60210 · Insurance - Dental	250
60210 · Insurance - Vision	20
60225 · Retirement - PERS expense	10,000
Total Personnel	71,810

<u>Regular Expenses</u>	
60230 · Advertising and Public Notices	100
60242 · LAFCO Allocations	352
60250 · Cell phones, radios and pagers	480
60290 · Communication equipment	2,250
60320 · Computer supplies and upgrades	400
60330 · Contract labor	2,000
60340 · County hazmat dues	1,000
60350 · Dispatch services	5,500
60360 · Dues and subscriptions	1,925
60375 · Education and training	3,000
60375-1 · CPR/ FIRST AID Training	500
60375-2 · CPR/FIRST AID Training Materials	500
60375-3 · Training Materials	1,000
60380 · EMS supplies	2,500
60390 · Fire Safety Gear and Equipment	5,000
60395 · Fuel expense	6,500
60400 · Insurance - prop and liability	7,035
60405 · Internet expenses	100
60410 · Licenses, permits and fees	400
60420 · Meals - fire incidents	300
60425 · Meetings and conferences	200
60430 · Mileage expense reimbursement	100
60445 · Operations and maintenance	3,400
60450 · Phone and fax expense	550
60455 · Postage, shipping and freight	50
60460 · Printing and reproduction	400
60465 · Professional svcs - accounting	1,500
60465 · Professional svcs - management	4,368
60475 · Professional svcs - legal	3,000
60485 · Property tax expense	350

20-FIRE**13-14****FINAL**

60495 · Repairs and maint - computers	2,000
60500 · Repairs and maint - equip	5,000
60505 · Repairs and maint - structures	2,000
60510 · Repairs and maint - vehicles	10,000
60515 · Small tools and equipment	550
60525 · Uniform expense	1,750
60530 · Utilities - Alarm Service	200
60535 · Utilities - electric	2,000
60540 Utilities - Propane	360
60545 Utilities - Trash	600
60550 · Volunteer firefighter stipends	24,000
Total Regular Expense	103,220

Project Expense	
70101 . Weed Abatement	1,500
70105 . Fire Station Addition	1,400
70195 · Fire equipment	4,000
70450 · Utility Billing Software	2,498
70455 · Training Grounds	3,000
Total Project Expense	12,398

TOTAL REGULAR EXPENSE	175,030
TOTAL PROJECT EXPENSE	12,398
TOTAL REGULAR INCOME	220,950
SUBTOTAL	33,522
Transfer from LAIF to Fire	0
Transfer from Reserves to Fire	0
Balance	33,522

20-FIRE**13-14****FINAL**

Reserve funds contributions	
LAIF 2.5% of total income	
Vehicle Acquisition/ Replacement	
PPE Replacement	
SCBA Replacement	
General Reserve	
Total reserve Funds	0
Balance	16,322

Grant Funding/ Expenses	
44005 . State Grants	0
70370 . VFA/CalRural Grant	0
***** .	0
Grant funding balance	0

Impact Funding/ Expenses	
40250 . Fire impact fees	19,800
70210 . Ferrara Engine - 8696	37,000
Impact funding balance	(17,200)

BALANCE LESS IMPACT FEE COVERAGE	16,322
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New Liabilities	
40310 . Fireworks Refundable C/Up Bond	1,000
60385 . Fireworks Refundable C/Up Bond	(1,000)
Total New liabilities	0

30-LIGHTING**13-14****FINAL**

Income	
43000 · Property taxes collected	69,000
Total Income	69,000

Personnel	
60050 · Salaries and wages	2,800
60150 · Payroll Tax Expenses	250
60155 · Payroll Expenses	250
60200 · Workers' Compensation	1,040
60205 · Insurance - Health	2,500
60210 · Insurance - Dental	150
60215 · Insurance - Vision	50
60225 · Retirement - PERS expense	4,500
Total Personnel	11,540

Regular Expense	
60242 · LAFCO Allocations	352
60250 · Cell phones, radios and pagers	26
60360 · Dues and subscriptions	125
60375 · Education and training	1,000
60400 · Insurance - prop and liability	2,100
60405 · Internet expense	100
60425 · Meetings and conferences	100
60445 · Operations and maintenance	3,800
60450 · Phone and fax expense	550
60465 · Professional svcs - accounting	1,500
60465 · Professional svcs - management	4,368
60475 · Professional svcs - legal	3,000
60495 · Repairs and maint - comp	1,000
60506 · Repairs and maint - infrastructure	2,000
60515 · Small tools and equipment	1,000
60535 · Utilities - electric	20,000
Total Regular Expense	41,021

Project Expense	
70450 · Utility Billing Software	2,498
Total Project Expense	2,498

TOTAL REGULAR EXPENSE	52,561
TOTAL PROJECT EXPENSE	2,498
TOTAL REGULAR INCOME	69,000
SUBTOTAL	13,941
Transfer from LAIF to Lighting	0
Transfer from Reserves to Lighting	0
Balance	13,941

30-LIGHTING**13-14****FINAL**

<u>Reserve funds contributions</u>		
LAIF	5% of total income	3,450
Vehicle Acquisition/ Replacement		
Specialized equipment		5,400
General Reserve		5,091
Total reserve Funds		13,941
Balance		0

40-WASTEWATER**13-14****FINAL**

Income	
40370 · Myers Reimbursment	600
40750 · Solid waste contract	28,000
40900 · Wastewater Sales	370,000
43000 · Property taxes collected	39,700
46000 · Interest income	25
Total Income	438,325

Personnel	
60050 · Salaries and wages	70,000
60055 · Overtime	6,500
60150 · Payroll tax Expense	2,500
60155 · Payroll expense	2,000
60200 · Workers' Compensation	8,650
60205 · Insurance - Health	8,000
60210 · Insurance - Dental	400
60215 · Insurance - Vision	216
60225 · Retirement - PERS expense	20,000
Total Personnel	118,266

Regular Expense	
60242 · LAFCO Allocations	1,410
60230 · Advertising and public notices	275
60235 · Cash Drawer Discrepancies	20
60240 · Bank service charges	150
60241 · Returned Checks	150
60245 · Credit Card service fees	1,200
60250 · Cell phones, radios and pagers	590
60290 · Communication equipment	1,500
60330 · Contract labor	3,000
60360 · Dues and subscriptions	1,640
60362 · Waste Discharge Fees	15,000
60375 · Education and training	1,200
60395 · Fuel expense	3,000
60400 · Insurance - prop and liability	7,350
60405 · Internet expenses	400
60410 · Licenses, permits and fees	2,500
60415 · Maintenance supplies	100
60425 · Meetings and conferences	350
60430 · Mileage expense reimbursement	250
60440 · Office supplies	900
60445 · Operations and maintenance	9,200
60455 · Postage, shipping and freight	2,252
60460 · Printing and reproduction	250
60465 · Professional svcs - accounting	6,000
60465 · Professional svcs - management	17,472
60475 · Professional svcs - legal	12,000
60470 · Professional svcs - engineering	5,000
60485 · Property tax expense	100

40-WASTEWATER

13-14

FINAL

60495 · Repairs and maint - comp	2,000
60500 · Repairs and maint - equip	15,000
60505 · Repairs and maint - structures	1,500
60506 · Repairs and maint - infrastructure	2,500
60510 · Repairs and maint - vehicles	5,000
60515 · Tools and equipment	6,500
60525 · Uniform expense	500
60530 · Utilities - Alarm service	760
60535 · Utilities - electric	51,500
60540 · Utilities - propane	420
60545 · Utilities - trash	300
60560 · WW testing and supplies	5,000
60565 · WW equip and supplies	2,500
Total Regular Expense	186,739

Project Expense	
70268 · Clean/Video Sewer Lines	15,000
70280 · Sewer System Mngmt Plan (SSMP)	2,000
70360 · WW Plant Maint	20,000
70365 · Drying Pond Maint	10,000
70375 · WW Perc Ponds	5,000
70376 · Sludge Removal Project	15,000
70450 · Utility Billing Software	9,990
70550 · Regional Salt & Nutrient Mgmt. Plan	4,000
Total Project Expense	80,990

TOTAL REGULAR EXPENSE 305,005
TOTAL PROJECT EXPENSE 80,990
TOTAL REGULAR INCOME 438,325

SUBTOTAL 52,330

Transfer from LAIF to Sewer 0

Transfer from reserves to Sewer

Balance 52,330

Reserve funds contributions	
LAIF 2.5% of total income	10,958
Vehicle Acquisition/ Replacement	7,000
Specialized Equipment	1,000
Sewer line replacement	5,000
Property Acquisition	15,000
General Reserve	2,100
Total reserve Funds	41,058

Balance 11,272

New Liabilities	
40210 · Will Serve Letter Deposits	11,000
40520 · Refundable Sewer Deposits	2,000
Total New liabilities	11,000

40-WASTEWATER**13-14****FINAL**

<u>Grant Funding/ Expenses</u>	
40440 · CDBG- GRANT	125,000
70528 · 16th Street Sewer Replacement	125,000
<u>Grant funding balance</u>	0

<u>Impact Funding/ Expenses</u>	
40850 · Wastewater Fees	183,304
***** · Wet well control improvement	25,000
<u>Impact funding balance</u>	158,304

50-WATER**13-14****FINAL**

<u>Income</u>	
40370 · Myers Reimbursement	600
40450 · Miscellaneous Income	0
41000 · Water Sales	409,000
41005 · Water Late Charges	0
41010 · Water meter fees	500
46000 · Interest income	125
Total Income	410,225

<u>Personnel</u>	
60050 · Salaries and wages	70,000
60055 · Overtime	6,000
60150 · Payroll Tax expense	2,500
60155 · Payroll expense	2,000
60200 · Workers' Compensation	12,150
60205 · Insurance - Health	9,000
60210 · Insurance - Dental	500
60215 · Insurance - Vision	150
60225 · Retirement - PERS expense	25,000
Total Personnel	127,300

<u>Regular Expenses</u>	
46050 · Income Transfer-WATER (40%)	0
60242 · LAFCO Allocations	1,410
60230 · Advertising and public notices	275
60235 · Cash Drawer Discrepancies	20
60240 · Bank service charges	150
60241 · Returned Checks	300
60245 · Credit Card service fees	2,000
60250 · Cell phones, radios and pagers	590
60285 · Chemicals	500
60285-3 · Chemicals well 3	2,500
60285-4 · Chemicals well 4	2,500
60285-S · Chemicals well SLT	1,000
60290 · Communication equipment	1,500
60330 · Contract labor	4,000
60360 · Dues and subscriptions	1,540
60375 · Education and training	2,200
60395 · Fuel expense	3,000
60400 · Insurance - prop and liability	7,350
60405 · Internet expenses	400
60410 · Licenses, permits and fees	6,000
60425 · Meetings and conferences	400
60430 · Mileage expense reimbursement	250
60440 · Office supplies	900
60445 · Operations and maintenance	7,000
60450 · Phone and fax expense	2,700
60455 · Postage, shipping and freight	2,252
60460 · Printing and reproduction	500
60465 · Professional svcs - accounting	6,000
60465 · Professional svcs - management	17,472
60475 · Professional svcs - legal	12,000
60470 · Professional svcs - engineering	9,000

50-WATER

	<u>13-14</u>
	<u>FINAL</u>
60485 · Property tax expense	50
60495 · Repairs and maint - comp	1,750
60500 · Repairs and maint - equip	5,000
60505 · Repairs and maint - structures	1,500
60506 · Repairs and maint - infrastructure	14,000
60510 · Repairs and maint - vehicles	2,000
60515 · Tools and equipment	2,500
60525 · Uniform expense	500
60530 · Utilities - alarm service	880
60535 · Utilities - electric	32,000
60540 · Utilities - propane	420
60545 · Utilities - trash	300
60554 · Cross Connection Control	600
60555 · Water equipment & supplies	2,000
60555-3 · Water equip & sup well 3	750
60555-4 · Water equip & sup well 4	750
60555-S · Water equip & sup well SLT	500
60556 · Water testing and supplies	13,000
60556-3 · Water test and sup well 3	2,000
60556-4 · Water test and sup well 4	2,000
60556-S · Water test and sup well SLT	2,000
Total Regular Expense	180,209

<u>Project Expense</u>	
60600 · USDA Loan Payments	67,000
60600-R · USDA Loan Reserve	19,770
70200 · Fire hydrant replacement	0
70345 · SLT Well Repair (Repair and Rehab)	1,000
70450 · Utility Billing Software	9,990
70500 · Water meter replacement	21,800
70505 · Water Projects	0
70505-3 · Water Projects Well 3	2,000
70505-4 · Water Projects Well 4	2,000
70505-S · Water Projects SLT Well	0
70510 · Meter Conversion to Radio Read	0
70525 · Water Main Valves Replacement	0
70526 · Water Lines Repairs	0
70600 · Road Repairs	20,200
Total Project Expense	143,760

TOTAL REGULAR EXPENSE	307,509
TOTAL PROJECT EXPENSE	143,760
TOTAL REGULAR INCOME	410,225
SUBTOTAL	(41,044)
Transfer from LAIF to Water	
Transfer from Water Projects to Water	21,250
Balance	(19,794)

50-WATER

13-14

FINAL

Reserve funds contributions		
LAIF	2.5% of total income	0
Vehicle Acquisition/ Replacement		0
Specialized equipment		0
Water Line replacement		0
Total contribution to reserve funds		0

Balance (19,794)

New Liabilities		
40210 · Will Serve Letter Deposits		
40520 · Refundable Water Dep/Hydrants		
60490 · Refundable Water & Hydrant Dep		
Total New liabilities		0

Grant funding / expenses		
40440 · CDBG- GRANT		0
***** · IRWM- GRANT		0
***** .		0
Grant funding balance		0

Impact Funding/Expenses		
***** · Water Connection Fees		204,000
***** · Well Control upgrades to SCADA		140,000
Impact funding balance		64,000

0% 3% 2% 47% 47%

Percentage breakdown for personnel Costs--For all staff Positions (Payroll expenses and benefits)							Estimated
Position	10-Admin	20-Fire	30-Lighting	40-Sewer	50-Water	Base pay	Total cost
General Manager	0%	6%	2%	46%	46%	0	0
Admin Office supervisor	0%	6%	2%	46%	46%	0	0
Admin Office worker	0%	3%	1%	48%	48%	20,000	25,000
Fire Chief and Asst Chief		100%				33,000	41,250
Utility Supervisor	0%	2%	2%	48%	48%	75,000	93,750
Utility Operator	0%	2%	2%	48%	48%	36,500	45,625
TOTAL:						164,500	205,625
Entire employee cost (pay, benefits, payroll costs) for General Manager, Admin Office Assistant and Fire Chiefs is broken down as shown above.							
Benefits and payroll costs for Utilities Supervisor and Utility Worker are broken down as shown above however pay is distributed by actual hours worked in each class							
Dollar breakdown for personnel Costs--For all staff Positions (Payroll expenses and benefits)							Estimated
Position	10-Admin	20-Fire	30-Lighting	40-Sewer	50-Water	Total Cost	Estimated Total Cost
General Manager	0	0	0	0	0	0	0
Admin Office supervisor	0	0	0	0	0	0	0
Admin Office worker	0	750	250	12,000	12,000	25,000	25,000
Fire Chief and Asst Chief	0	41,250	0	0	0	41,250	41,250
Utility Supervisor	0	1,875	1,875	45,000	45,000	93,750	93,750
Utility Operator	0	913	913	21,900	21,900	45,625	45,625
TOTAL:						205,625	205,625

2013-2014 FINAL BUDGET

REVENUES	General Fund Depts			Enterprise Depts		Total
	Admin	Fire	Lighting	Sanitary	Water	
40220 Weed Abatement Fees		950				950
40300 Fireworks Permit Fees		1,000				1,000
40370 Meyers Reimbursement				600	600	1,200
40420 Amb. Reimbursement		4,200				4,200
40750 Solid Waste Contract				28,000		28,000
40900 Wastewater Sales				370,000		370,000
41000 Water Sales					409,000	409,000
41005 Late charges				0	0	0
41010 Water meter Fees					500	500
42005 Refunds /Adj						
43000 Property Tax		214,800	69,000	39,700		323,500
44005 State Grants						0
46000 Interest income	0			25	125	150
TOTAL INCOME	0	220,950	69,000	438,325	410,225	1,138,500

Admin allocation	0					0
Transfer from general reserve and LAIF		0		0	21,250	21,250
TOTAL REVENUES	0	220,950	69,000	438,325	431,475	1,159,750

EXPENSES	Admin	Fire	Lighting	Sanitary	Water	Total
Admin allocation (0-10-10-40-40)		0	0	0	0	0
Personnel	0	79,210	18,909	147,743	156,777	402,639
Operations	0	100,966	38,767	177,723	171,193	488,649
Transfer to General Reserve and LAIF						
TOTAL ROUTINE EXPENSES	0	180,176	57,676	325,466	327,970	891,288

USDA Water tank (LOAN)	0	0	0	0	67,000	67,000
Capital Projects	0	12,398	2,498	75,990	39,663	130,548
TOTAL EXPENSES	0	192,574	60,174	401,456	434,633	1,088,836

SUB BALANCE	0	28,377	8,827	36,869	(3,158)	70,914
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Transfers to reserves	Admin	Fire	Lighting	Sanitary	Water	Total
Designated reserves		0	3,450	28,000	0	31,450
LAIF		0	5,400	10,958	0	16,358
TOTAL TRANSFERS TO RESERVES	0	0	8,850	38,958	0	47,808

TOTAL BALANCE	0	28,377	(24)	(2,089)	(3,158)	23,106
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FUTURE CAPITAL (PROJECTS)	Admin	Fire	Lighting	Sanitary	Water	Total
From Grants (CDBG, IRWM, ETC)	0	0	0	125,000	0	125,000
From Loans (USDA, ETC)	0	0	0	0	0	0
From Designated Reserves/ Impact Fees	0	37,000	0	25,000	140,000	202,000
From General Reserves	0	0	0	0	0	0
TOTAL FUTURE CAPITAL	0	37,000	0	150,000	140,000	327,000

4/17/2014

RESERVE CARRYOVER FROM FY 11-12	Admin	Fire	Lighting	Sanitary	Water	Total
Savings	0	0	0	0	10,184	10,184
Water Project	0	0	0	0	0	0
LAIF	0	0	0	67,914	67,914	135,828
USDA Payments and reserve	0	0	0	0	1,948	1,948
Designated Reserves and Impact	0	0	0	0	0	0
General Reserve	(7,020)	20,365	26,852	99,998	(14,676)	125,519
TOTAL RESERVE CARRYOVER FROM FY 11-12	(7,020)	20,365	26,852	167,912	65,370	273,479

RESERVE CARRYOVER FROM FY 12-13	Admin	Fire	Lighting	Sanitary	Water	Total
General reserve Carryover FY 11-12	(7,020)	20,365	26,852	99,998	(14,676)	125,519
Savings	0	0	0	0	10,184	10,184
Water Project	0	0	0	0	113,000	113,000
LAIF	0	0	0	67,914	67,914	135,828
USDA Payments and reserve	0	0	0	0	1,948	1,948
Designated Reserves and Impact	0	0	0	0	0	0
General Reserve	23,531	(6,141)	11,912	47,206	(38,634)	37,873
TOTAL RESERVE CARRYOVER FROM FY 12-13	16,512	14,224	38,764	215,118	139,736	424,353

10-ADMIN**13-14****FINAL**

<u>Income</u>	
40370 · Myers Reimbursment	0
40451 · Notary Services	
40480 · Pomotional Sales	
40540 · Brown Act Reinbursement	
40600 · Plan check fees	
42000 · Discounts earned	
42005 · Refund and adjustments	
46000 · Interest income	0
46020 · Transfer-FIRE(10%)	0
46030 · Transfer-LIGHTING(10%)	0
46040 · Transfer-SEWER (40%)	0
46050 · Transfer-WATER (40%)	0
Total Income	0

<u>Personnel</u>	
60050 · Salaries and wages	
60150 · Payroll Tax Expenses	
60155 · Payroll Expenses	
60200 · Workers' Compensation	0
Total Personnel	0

<u>Regular Expenses</u>	
60230 · Advertising and public notices	0
60360 · Dues and subscriptions	0
60375 · Education and training	0
60400 · Insurance - prop and liability	0
60425 · Meetings and conferences	0
60430 · Mileage expense reimbursement	0
60445 · Operations and maintenance	0
Total Regular Expense	0

TOTAL REGULAR EXPENSES 0**TOTAL INCOME AND ALLOCATION 0****Balance 0**

20-FIRE**13-14
FINAL
Approved**

<u>Income</u>	
40220 · Weed Abatement Fees	950
40300 · Fireworks Permit fees	1,000
40305 · Fire Training/ Education	
40320 · Mutual Aid Fires	
40360 · Memorial Donations	
40420 · Ambulance Reimbursement	4,200
40450 · Miscellaneous income	
40455 · Training Class fees	
40480 · Promotional Sales	
42005 · Refunds and Adjustments	
43000 · Property taxes collected	214,800
46000 · Interest income	
47000 · Surplus property sales	
Total Income	220,950

<u>Personnel</u>	
60050 · Salaries and wages	45,472
60055 · Overtime	500
60150 · Payroll Tax Expenses	4,150
60155 · Payroll Expenses	1,530
60200 · Workers' Compensation	10,629
60205 · Insurance - Health	6,163
60210 · Insurance - Dental	312
60210 · Insurance - Vision	27
60225 · Retirement - PERS expense	10,427
Total Personnel	79,210

<u>Regular Expenses</u>	
60230 · Advertising and Public Notices	100
60242 · LAFCO Allocations	352
60250 · Cell phones, radios and pagers	480
60290 · Communication equipment	2,250
60320 · Computer supplies and upgrades	400
60330 · Contract labor	2,000
60340 · County hazmat dues	1,000
60350 · Dispatch services	5,500
60360 · Dues and subscriptions	1,925
60375 · Education and training	3,000
60375-1 · CPR/ FIRST AID Training	500
60375-2 · CPR/FIRST AID Training Materials	500
60375-3 · Training Materials	1,000
60380 · EMS supplies	2,500
60390 · Fire Safety Gear and Equipment	5,000
60395 · Fuel expense	6,500
60400 · Insurance - prop and liability	7,035
60405 · Internet expenses	100
60410 · Licenses, permits and fees	400
60420 · Meals - fire incidents	300
60425 · Meetings and conferences	200
60430 · Mileage expense reimbursement	100
60445 · Operations and maintenance	3,400
60450 · Phone and fax expense	550

20-FIRE**13-14
FINAL
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60455 · Postage, shipping and freight	50
60460 · Printing and reproduction	400
60465 · Professional svcs - accounting	1,500
60465 · Professional svcs - management	2,114
60475 · Professional svcs - legal	3,000
60485 · Property tax expense	350
60495 · Repairs and maint - computers	2,000
60500 · Repairs and maint - equip	5,000
60505 · Repairs and maint - structures	2,000
60510 · Repairs and maint - vehicles	10,000
60515 · Small tools and equipment	550
60525 · Uniform expense	1,750
60530 · Utilities - Alarm Service	200
60535 · Utilities - electric	2,000
60540 Utilities - Propane	360
60545 Utilities - Trash	600
60550 · Volunteer firefighter stipends	24,000
Total Regular Expense	100,966

Project Expense	
70101 · Weed Abatement	1,500
70105 · Fire Station Addition	1,400
70195 · Fire equipment	4,000
70450 · Utility Billing Software	2,498
70455 · Training Grounds	3,000
Total Project Expense	12,398

TOTAL REGULAR EXPENSE	180,176
TOTAL PROJECT EXPENSE	12,398
TOTAL REGULAR INCOME	220,950
SUBTOTAL	28,376
Transfer from LAIF to Fire	0
Transfer from Reserves to Fire	0
Balance	28,376

20-FIRE**13-14
FINAL
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Reserve funds contributions	
LAIF 2.5% of total income	
Vehicle Acquisition/ Replacement	
PPE Replacement	
SCBA Replacement	
General Reserve	
Total reserve Funds	0
Balance	11,176

Grant Funding/ Expenses	
44005 . State Grants	0
70370 . VFA/CalRural Grant	0
***** .	0
Grant funding balance	0

Impact Funding/ Expenses	
40250 . Fire impact fees	19,800
70210 . Ferrara Engine - 8696	37,000
Impact funding balance	(17,200)

BALANCE LESS IMPACT FEE COVERAGE	11,176
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New Liabilities	
40310 . Fireworks Refundable C/Up Bond	1,000
60385 . Fireworks Refundable C/Up Bond	(1,000)
Total New liabilities	0

30-LIGHTING**13-14****FINAL****Approved**

Income	
43000 · Property taxes collected	69,000
Total Income	69,000

Personnel	
60050 · Salaries and wages	8,272
60055 · Overtime	0
60150 · Payroll Tax Expenses	900
60155 · Payroll Expenses	280
60200 · Workers' Compensation	1,169
60205 · Insurance - Health	3,163
60210 · Insurance - Dental	212
60215 · Insurance - Vision	57
60225 · Retirement - PERS expense	4,856
Total Personnel	18,909

Regular Expense	
46030 · Transfer-LIGHTING	0
60242 · LAFCO Allocations	352
60250 · Cell phones, radios and pagers	26
60360 · Dues and subscriptions	125
60375 · Education and training	1,000
60400 · Insurance - prop and liability	2,100
60405 · Internet expense	100
60425 · Meetings and conferences	100
60445 · Operations and maintenance	3,800
60450 · Phone and fax expense	550
60465 · Professional svcs - accounting	1,500
60465 · Professional svcs - management	2,114
60475 · Professional svcs - legal	3,000
60495 · Repairs and maint - comp	1,000
60506 · Repairs and maint - infrastructure	2,000
60515 · Small tools and equipment	1,000
60535 · Utilities - electric	20,000
Total Regular Expense	38,767

Project Expense	
70450 · Utility Billing Software	2,498
Total Project Expense	2,498

TOTAL REGULAR EXPENSE	57,676
TOTAL PROJECT EXPENSE	2,498
TOTAL REGULAR INCOME	69,000
SUBTOTAL	8,826
Transfer from LAIF to Lighting	0
Transfer from Reserves to Lighting	0
Balance	8,826

30-LIGHTING

13-14
FINAL
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<u>Reserve funds contributions</u>		
LAIF	5% of total income	3,450
Vehicle Acquisition/ Replacement		
Specialized equipment		5,400
General Reserve		5,091
Total reserve Funds		13,941

Balance (5,115)

40-WASTEWATER**13-14**
FINAL
approved

<u>Income</u>	
40370 · Myers Reimbursement	600
42005 · Refunds and Adjustments	0
40750 · Solid waste contract	28,000
40900 · Wastewater Sales	370,000
41005 · Wastewater late fees	
43000 · Property taxes collected	39,700
46000 · Interest income	25
<u>Total Income</u>	438,325

<u>Personnel</u>	
60050 · Salaries and wages	91,888
60055 · Overtime	6,500
60150 · Payroll tax Expense	5,100
60155 · Payroll expense	2,120
60200 · Workers' Compensation	9,166
60205 · Insurance - Health	10,650
60210 · Insurance - Dental	650
60215 · Insurance - Vision	246
60225 · Retirement - PERS expense	21,423
<u>Total Personnel</u>	147,743

<u>Regular Expense</u>	
60242 · LAFCO Allocations	1,410
60230 · Advertising and public notices	275
60235 · Cash Drawer Discrepancies	20
60240 · Bank service charges	150
60241 · Returned Checks	150
60245 · Credit Card service fees	1,200
60250 · Cell phones, radios and pagers	590
60290 · Communication equipment	1,500
60330 · Contract labor	3,000
60360 · Dues and subscriptions	1,640
60362 · Waste Discharge Fees	15,000
60375 · Education and training	1,200
60395 · Fuel expense	3,000
60400 · Insurance - prop and liability	7,350
60405 · Internet expenses	400
60410 · Licenses, permits and fees	2,500
60415 · Maintenance supplies	100
60425 · Meetings and conferences	350
60430 · Mileage expense reimbursement	250
60440 · Office supplies	900
60445 · Operations and maintenance	9,200
60455 · Postage, shipping and freight	2,252
60460 · Printing and reproduction	250
60465 · Professional svcs - accounting	6,000
60465 · Professional svcs - management	8,456
60475 · Professional svcs - legal	12,000
60470 · Professional svcs - engineering	5,000
60485 · Property tax expense	100
60495 · Repairs and maint - comp	2,000

40-WASTEWATER

**13-14
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60500 · Repairs and maint - equip	15,000
60505 · Repairs and maint - structures	1,500
60506 · Repairs and maint - infrastructure	2,500
60510 · Repairs and maint - vehicles	5,000
60515 · Tools and equipment	6,500
60525 · Uniform expense	500
60530 · Utilities - Alarm service	760
60535 · Utilities - electric	51,500
60540 · Utilities - propane	420
60545 · Utilities - trash	300
60560 · WW testing and supplies	5,000
60565 · WW equip and supplies	2,500
Total Regular Expense	177,723

Project Expense	
70268 · Clean/Video Sewer Lines	15,000
70280 · Sewer System Mngmt Plan (SSMP)	2,000
70360 · WW Plant Maint	20,000
70365 · Drying Pond Maint	10,000
70375 · WW Perc Ponds	5,000
70376 · Sludge Removal Project	15,000
70450 · Utility Billing Software	9,990
70550 · Regional Salt & Nutrient Mgmt. Plan	4,000
Total Project Expense	80,990

TOTAL REGULAR EXPENSE 325,466
TOTAL PROJECT EXPENSE 80,990
TOTAL REGULAR INCOME 438,325

SUBTOTAL 31,869

Transfer from LAIF to Sewer 0

Transfer from reserves to Sewer

Balance 31,869

Reserve funds contributions	
LAIF 2.5% of total income	10,958
Vehicle Acquisition/ Replacement	7,000
Specialized Equipment	1,000
Sewer line replacement	5,000
Property Acquisition	15,000
General Reserve	2,100
Total reserve Funds	41,058

Balance (9,189)

New Liabilities	
40210 · Will Serve Letter Deposits	11,000
40520 · Refundable Sewer Deposits	2,000
Total New liabilities	11,000

Grant Funding/ Expenses	
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40-WASTEWATER**13-14**
FINAL
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40440 · CDBG- GRANT	125,000
70528 · 16th Street Sewer Replacement	125,000
<u>Grant funding balance</u>	0

<u>Impact Funding/ Expenses</u>	
40850 · Wastewater Fees	183,304
***** · Wet well control improvement	25,000
<u>Impact funding balance</u>	158,304

50-WATER

	<u>13-14</u> <u>FINAL</u> Approved
<u>Income</u>	
40370 · Myers Reimbursement	600
40450 · Miscellaneous Income	0
41000 · Water Sales	409,000
41005 · Water Late Charges	0
41010 · Water meter fees	500
42005 · Refunds and Adjustments	
46000 · Interest income	125
Total Income	410,225
<u>Personnel</u>	
60050 · Salaries and wages	91,888
60055 · Overtime	6,000
60150 · Payroll Tax expense	5,100
60155 · Payroll expense	2,120
60200 · Workers' Compensation	12,666
60205 · Insurance - Health	11,650
60210 · Insurance - Dental	750
60215 · Insurance - Vision	180
60225 · Retirement - PERS expense	26,423
Total Personnel	156,777
<u>Regular Expenses</u>	
46050 · Income Transfer-WATER (40%)	0
60242 · LAFCO Allocations	1,410
60230 · Advertising and public notices	275
60235 · Cash Drawer Discrepancies	20
60240 · Bank service charges	150
60241 · Returned Checks	300
60245 · Credit Card service fees	2,000
60250 · Cell phones, radios and pagers	590
60285 · Chemicals	500
60285-3 · Chemicals well 3	2,500
60285-4 · Chemicals well 4	2,500
60285-S · Chemicals well SLT	1,000
60290 · Communication equipment	1,500
60330 · Contract labor	4,000
60360 · Dues and subscriptions	1,540
60375 · Education and training	2,200
60395 · Fuel expense	3,000
60400 · Insurance - prop and liability	7,350
60405 · Internet expenses	400
60410 · Licenses, permits and fees	6,000
60425 · Meetings and conferences	400
60430 · Mileage expense reimbursement	250
60440 · Office supplies	900
60445 · Operations and maintenance	7,000
60450 · Phone and fax expense	2,700
60455 · Postage, shipping and freight	2,252
60460 · Printing and reproduction	500
60465 · Professional svcs - accounting	6,000
60465 · Professional svcs - management	8,456
60475 · Professional svcs - legal	12,000
60470 · Professional svcs - engineering	9,000
60485 · Property tax expense	50

50-WATER

13-14
FINAL
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60495 · Repairs and maint - comp	1,750
60500 · Repairs and maint - equip	5,000
60505 · Repairs and maint - structures	1,500
60506 · Repairs and maint - infrastructure	14,000
60510 · Repairs and maint - vehicles	2,000
60515 · Tools and equipment	2,500
60525 · Uniform expense	500
60530 · Utilities - alarm service	880
60535 · Utilities - electric	32,000
60540 · Utilities - propane	420
60545 · Utilities - trash	300
60554 · Cross Connection Control	600
60555 · Water equipment & supplies	2,000
60555-3 · Water equip & sup well 3	750
60555-4 · Water equip & sup well 4	750
60555-S · Water equip & sup well SLT	500
60556 · Water testing and supplies	13,000
60556-3 · Water test and sup well 3	2,000
60556-4 · Water test and sup well 4	2,000
60556-S · Water test and sup well SLT	2,000
<u>Total Regular Expense</u>	171,193

<u>Project Expense</u>	
60600 · USDA Loan Payments	67,000
60600-R · USDA Loan Reserve	19,770
70200 · Fire hydrant replacement	0
70345 · SLT Well Repair (Repair and Rehab)	1,000
70450 · Utility Billing Software	9,990
70500 · Water meter replacement	21,800
70505 · Water Projects	0
70505-3 · Water Projects Well 3	2,000
70505-4 · Water Projects Well 4	2,000
70505-S · Water Projects SLT Well	0
70510 · Meter Conversion to Radio Read	0
70525 · Water Main Valves Replacement	0
70526 · Water Lines Repairs	0
70600 · Road Repairs	20,200
<u>Total Project Expense</u>	143,760

TOTAL REGULAR EXPENSE	327,970
TOTAL PROJECT EXPENSE	143,760
TOTAL REGULAR INCOME	410,225
SUBTOTAL	(61,505)
Transfer from LAIF to Water	
Transfer from Water Projects to Water	21,250
Balance	(40,255)

50-WATER

<u>13-14</u> <u>FINAL</u> Approved

<u>Reserve funds contributions</u>		
LAIF	2.5% of total income	0
Vehicle Acquisition/ Replacement		0
Specialized equipment		0
Water Line replacement		0
Total contribution to reserve funds		0

Balance (40,255)

<u>New Liabilities</u>		
40210 · Will Serve Letter Deposits		
40520 · Refundable Water Dep/Hydrants		
60490 · Refundable Water & Hydrant Dep		
Total New liabilities		0

<u>Grant funding / expenses</u>		
40440 · CDBG- GRANT		0
***** · IRWM- GRANT		0
***** .		0
Grant funding balance		0

<u>Impact Funding/Expenses</u>		
***** · Water Connection Fees		204,000
***** · Well Control upgrades to SCADA		140,000
Impact funding balance		64,000