

Operations & Maintenance Budget - FY 2017-2018

| Account Number | | Description | Proposed Budget FY 17/18 | Approved FY 16/17 Budget | FY17/18 Budget Vs. FY 16/17 Budget \$ Change | FY17/18 Budget Vs. FY 16/17 Budget % Change | Proj Year End Actual FY 16/17 | FY 17/18 Budget Vs. FY 16/17 Actual \$ Change | FY 17/18 Budget Vs. FY 16/17 Actual % Change | YTD Actual FY 16/17 as of April 30, 2017 |
|------------------------------------|--|------------------------------------|--------------------------|--------------------------|-------------------------------------------------|------------------------------------------------|-------------------------------|--------------------------------------------------|-------------------------------------------------|------------------------------------------|
| OPERATING REVENUE | | | | | | | | | | |
| 4120 | | Water Sales | \$10,805,600 | \$10,266,127 | \$539,473 | 5.3% | \$10,400,000 | \$405,600 | 3.9% | \$8,520,465 |
| Total Operating Revenue | | | \$10,805,600 | \$10,266,127 | \$539,473 | 5.3% | \$10,400,000 | \$405,600 | 3.9% | \$8,520,465 |
| NON-OPERATING REVENUE | | | | | | | | | | |
| 4170 | | Hydrant Sales | \$50,000 | \$50,000 | \$0 | 0.0% | \$55,000 | -\$5,000 | -9.1% | \$53,938 |
| 4180 | | Late Penalty | \$60,000 | \$72,000 | -\$12,000 | -16.7% | \$60,000 | \$0 | 0.0% | \$54,506 |
| 4230 | | Service Connections | \$10,000 | \$10,000 | \$0 | 0.0% | \$12,000 | -\$2,000 | -16.7% | \$13,185 |
| 4920 | | Interest Earned | \$6,174 | \$3,070 | \$3,104 | 101.1% | \$6,000 | \$174 | 2.9% | \$5,245 |
| 4930 | | Property Taxes | \$700,000 | \$600,000 | \$100,000 | 16.7% | \$723,896 | -\$23,896 | -3.3% | \$723,896 |
| 4950 | | Miscellaneous | \$37,000 | \$37,000 | \$0 | 0.0% | \$114,482 | -\$77,482 | -67.7% | \$114,482 |
| 4955 | | Cell Site Lease Income | \$154,000 | \$143,692 | \$10,308 | 7.2% | \$150,000 | \$4,000 | 2.7% | \$125,072 |
| 4965 | | ERAF Refund | \$250,000 | \$200,000 | \$50,000 | 25.0% | \$325,314 | -\$75,314 | -23.2% | \$325,314 |
| Total Non-Operating Revenue | | | \$1,267,174 | \$1,115,762 | \$151,412 | 13.6% | \$1,446,692 | -\$179,518 | -12.4% | \$1,415,638 |
| TOTAL REVENUES | | | \$12,072,774 | \$11,381,889 | \$690,885 | 6.1% | \$11,846,692 | \$226,082 | 1.9% | \$9,936,103 |
| OPERATING EXPENSES | | | | | | | | | | |
| 5130 | | Water Purchased | \$2,106,991 | \$2,578,474 | -\$471,483 | -18.3% | \$2,260,000 | -\$153,009 | -6.8% | \$1,790,915 |
| 5230 | | Electrical Exp. Nunes WTP | \$40,280 | \$31,270 | \$9,010 | 28.8% | \$38,000 | \$2,280 | 6.0% | \$28,175 |
| 5231 | | Electrical Expenses, CSP | \$318,000 | \$325,420 | -\$7,420 | -2.3% | \$300,000 | \$18,000 | 6.0% | \$208,294 |
| 5232 | | Electrical Expenses/Trans. & Dist. | \$25,440 | \$18,020 | \$7,420 | 41.2% | \$24,000 | \$1,440 | 6.0% | \$17,741 |
| 5233 | | Elec Exp/Pilarcitos Cyn | \$32,309 | \$26,000 | \$6,309 | 24.3% | \$45,000 | -\$12,691 | -28.2% | \$40,577 |
| 5234 | | Electrical Exp., Denn | \$92,220 | \$85,000 | \$7,220 | 8.5% | \$90,000 | \$2,220 | 2.5% | \$37,046 |
| 5242 | | CSP - Operation | \$10,500 | \$10,500 | \$0 | 0.0% | \$10,500 | \$0 | 0.0% | \$7,931 |
| 5243 | | CSP - Maintenance | \$37,000 | \$37,000 | \$0 | 0.0% | \$37,000 | \$0 | 0.0% | \$20,417 |
| 5246 | | Nunes WTP Oper | \$72,000 | \$57,000 | \$15,000 | 26.3% | \$70,000 | \$2,000 | 2.9% | \$49,224 |
| 5247 | | Nunes WTP Maint | \$122,500 | \$80,500 | \$42,000 | 52.2% | \$85,000 | \$37,500 | 44.1% | \$60,459 |
| 5248 | | Denn. WTP Oper. | \$34,500 | \$35,000 | -\$500 | -1.4% | \$29,000 | \$5,500 | 19.0% | \$18,953 |
| 5249 | | Denn WTP Maint | \$60,000 | \$53,000 | \$7,000 | 13.2% | \$70,000 | -\$10,000 | -14.3% | \$54,813 |
| 5250 | | Laboratory Expenses | \$53,000 | \$53,000 | \$0 | 0.0% | \$53,000 | \$0 | 0.0% | \$40,878 |
| 5260 | | Maintenance Expenses | \$291,700 | \$281,700 | \$10,000 | 3.5% | \$281,700 | \$10,000 | 3.5% | \$194,213 |
| 5261 | | Maintenance, Wells | \$40,000 | \$50,000 | -\$10,000 | -20.0% | \$40,000 | \$0 | 0.0% | \$10,980 |
| 5263 | | Uniforms | \$10,000 | \$10,000 | \$0 | 0.0% | \$10,000 | \$0 | 0.0% | \$7,940 |
| 5318 | | Studies/Surveys/Consulting | \$160,000 | \$150,000 | \$10,000 | 6.7% | \$150,000 | \$10,000 | 6.7% | \$93,442 |
| 5321 | | Water Resources | \$37,000 | \$47,000 | -\$10,000 | -21.3% | \$25,000 | \$12,000 | 48.0% | \$7,597 |
| 5322 | | Community Outreach | \$54,700 | \$50,000 | \$4,700 | 9.4% | \$50,000 | \$4,700 | 9.4% | \$22,757 |
| 5381 | | Legal | \$110,000 | \$60,000 | \$50,000 | 83.3% | \$100,000 | \$10,000 | 10.0% | \$63,508 |
| 5382 | | Engineering | \$100,000 | \$14,000 | \$86,000 | 614.3% | \$54,000 | \$46,000 | 85.2% | \$20,513 |
| 5383 | | Financial Services | \$20,000 | \$20,000 | \$0 | 0.0% | \$18,000 | \$2,000 | 11.1% | \$8,580 |
| 5384 | | Computer Services | \$144,800 | \$125,300 | \$19,500 | 15.6% | \$100,000 | \$44,800 | 44.8% | \$92,593 |
| 5410 | | Salaries, Admin. | \$1,150,980 | \$1,100,800 | \$50,180 | 4.6% | \$960,000 | \$190,980 | 19.9% | \$742,607 |
| 5411 | | Salaries - Field | \$1,266,081 | \$1,217,375 | \$48,706 | 4.0% | \$1,217,375 | \$48,706 | 4.0% | \$1,005,506 |

Operations & Maintenance Budget - FY 2017-2018

| Account Number | Description | Proposed Budget FY 17/18 | FY17/18 Budget | | | Proj Year End | FY 17/18 Budget | | | YTD Actual FY 16/17 as of April 30, 2017 |
|-----------------------------------------|-----------------------------|--------------------------|--------------------------|-------------------------------|-------------------------------------|--------------------|---------------------|-------------------------------------|--------------------|------------------------------------------|
| | | | Approved FY 16/17 Budget | Vs. FY 16/17 Budget \$ Change | Budget Vs. FY 16/17 Budget % Change | | Vs. FY 16/17 Actual | FY 17/18 Budget Vs. FY 16/17 Actual | | |
| | | | Budget | \$ Change | % Change | Actual FY 16/17 | \$ Change | % Change | | |
| 5420 | Payroll Taxes | \$170,555 | \$162,245 | \$8,310 | 5.1% | \$150,000 | \$20,555 | 13.7% | \$123,195 | |
| 5435 | Employee Medical Insurance | \$447,056 | \$412,904 | \$34,152 | 8.3% | \$412,904 | \$34,152 | 8.3% | \$329,381 | |
| 5436 | Retiree Medical Insurance | \$47,215 | \$59,976 | -\$12,761 | -21.3% | \$59,976 | -\$12,761 | -21.3% | \$39,221 | |
| 5440 | Employee Retirement | \$544,380 | \$508,257 | \$36,123 | 7.1% | \$485,000 | \$59,380 | 12.2% | \$375,755 | |
| 5445 | SIP 401a Plan | \$35,000 | \$33,000 | \$2,000 | 6.1% | \$33,000 | \$2,000 | 6.1% | \$0 | |
| 5510 | Motor Vehicle Exp. | \$50,700 | \$56,700 | -\$6,000 | -10.6% | \$50,000 | \$700 | 1.4% | \$38,808 | |
| 5620 | Office & Billing Expenses | \$225,500 | \$170,775 | \$54,725 | 32.0% | \$225,000 | \$500 | 0.2% | \$182,423 | |
| 5625 | Meetings/Training/Seminars | \$24,000 | \$24,000 | \$0 | 0.0% | \$24,000 | \$0 | 0.0% | \$19,187 | |
| 5630 | Insurance | \$120,000 | \$120,000 | \$0 | 0.0% | \$115,000 | \$5,000 | 4.3% | \$98,697 | |
| 5687 | Memberships & Subscriptions | \$75,350 | \$74,000 | \$1,350 | 1.8% | \$74,000 | \$1,350 | 1.8% | \$59,863 | |
| 5688 | Election Expense | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | |
| 5689 | Union Expenses | \$6,000 | \$6,000 | \$0 | 0.0% | \$6,000 | \$0 | 0.0% | \$0 | |
| 5700 | County Fees | \$20,000 | \$19,000 | \$1,000 | 5.3% | \$19,000 | \$1,000 | 5.3% | \$11,242 | |
| 5705 | State Fees | \$24,000 | \$16,000 | \$8,000 | 50.0% | \$40,000 | -\$16,000 | -40.0% | \$37,135 | |
| Total Operating Expenses | | \$8,179,756 | \$8,179,216 | \$540 | 0.0% | \$7,811,455 | \$368,301 | 4.7% | \$5,960,566 | |
| CAPITAL ACCOUNTS | | | | | | | | | | |
| 5712 | Existing Bonds - 2006B | \$486,776 | \$486,426 | \$350 | 0.1% | \$486,360 | \$416 | 0.1% | \$486,360 | |
| 5715 | Existing Bond-CIEDB 11-099 | \$336,269 | \$336,409 | -\$140 | 0.0% | \$336,409 | -\$140 | 0.0% | \$336,409 | |
| 5716 | CIEDB 16-111 | \$324,652 | \$145,203 | \$179,449 | | \$145,203 | \$179,449 | | \$145,203 | |
| Total Capital Accounts | | \$1,147,697 | \$968,038 | \$179,659 | 18.6% | \$967,972 | \$179,725 | 18.6% | \$967,972 | |
| TOTAL REVENUE LESS TOTAL EXPENSE | | \$2,745,322 | \$2,234,635 | \$510,687 | 22.9% | \$3,067,265 | -\$321,943 | -10.5% | \$3,007,565 | |
| 5713 | Cont. to CIP & Reserves | \$2,745,322 | | | | | | | | |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 4120 Description: Water Sales | |
| Actual Amount As Of: 30-Apr 2017 | 8,520,465 |
| PROJECTED ACTIVITY to END of FY: | 1,879,535 |
| Projected YEAR END TOTAL: | 10,400,000 |

| | |
|-----------------------------------|-----------------------|
| PROPOSED Line Item Amount: | \$10,805,600 * |
|-----------------------------------|-----------------------|

Approved Line Item Amount:

| | |
|-----------------------|---------------------|
| PREVIOUS YEAR BUDGET: | \$10,266,127 |
|-----------------------|---------------------|

| | |
|-----------------------------------------------------------------|---------|
| % Change Actual Year End compared to Proposed Line item amount. | 3.9% |
| % Change to Previous Year Budget | 5.3% |
| Dollar difference between proposed budget & current budget | 539,473 |

NARRATIVE:

Budget at 560MG per year (up from 550MG -FY2017 budget)

As of 2/10/2017 - an assumption/recommendation for a rate increase has not been included in the budget (still to be determined.)

Spread:

| | | | | | | |
|-----|-----|-----|-----|-----|-----|--------|
| Jul | Aug | Sep | Oct | Nov | Dec | Totals |
| Jan | Feb | Mar | Apr | May | Jun | |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------|---------------|
| Acct. No. 4170 Description: Hydrant Sales | |
| Actual Amount As Of: 30-Apr 2017 | 53,938 |
| PROJECTED ACTIVITY to END of FY: | 1,062 |
| Projected YEAR END TOTAL: | 55,000 |
| PROPOSED Line Item Amount: | 50,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 50,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (9.1%) |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

Water is taken from designated fire hydrants through portable meters for a variety of reasons. The most common use of this water is for new construction (dust control, earth compaction, etc.). Other uses of water through portable meters result in use for temporary irrigation, failed wells, temporary livestock watering, dust control for non construction purposes, festivals, etc. Water can only be supplied to areas within the District Boundary.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------|---------------|
| Acct. No. 4180 Description: Late Penalty | |
| Actual Amount As Of: 30-Apr 2017 | 54,506 |
| PROJECTED ACTIVITY to END of FY: | 5,494 |
| Projected YEAR END TOTAL: | 60,000 |
| PROPOSED Line Item Amount: | 60,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 72,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 100.0% |
| Dollar difference between proposed budget & current budget | -12,000 |
| NARRATIVE: | |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 4230 Description: Service Connections | |
| Actual Amount As Of: 30-Apr 2017 | 13,185 |
| PROJECTED ACTIVITY to END of FY: | -1,185 |
| Projected YEAR END TOTAL: | 12,000 |
| PROPOSED Line Item Amount: | 10,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 10,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (16.7%) |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

The amounts in the account show the labor cost charged to a customer for the installation of a new water service connection. The costs vary with each new installation depending upon the size of the service and how far it is from the distribution pipeline under the street. Cost of materials are not included in this category.

| | |
|--------------|-----------------|
| Labor | \$10,000 |
| TOTAL | \$10,000 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------------------------------|-----------------|
| Acct. No. 4920 Description: Interest Earned | |
| Actual Amount As Of: 30-Apr 2017 | 5,245 |
| PROJECTED ACTIVITY to END of FY: | 755 |
| Projected YEAR END TOTAL: | 6,000 |
| PROPOSED Line Item Amount: | \$ 6,174 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 3,070 |
| % Change Actual Year End compared to Proposed Line item amount. | 2.9% |
| % Change to Previous Year Budget | 101.1% |
| Dollar difference between proposed budget & current budget | 3,104 |

NARRATIVE:

Interest income is derived from cash on deposit with LAIF.

| | | | | | | | | |
|-----------------|-----------|---|-----------|---|-------|---|----------|--|
| Cash on Deposit | Balance | | | | | | | |
| | 1,029,048 | 0 | 1,029,048 | x | 0.60% | = | \$ 6,174 | |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | | <u>Amount</u> |
|-----------------------------------|-------------|-----------------------------|
| Acct. No. | 4930 | Description: Property Taxes |
| Actual Amount As Of: | 30-Apr 2017 | 723,896 |
| PROJECTED ACTIVITY to END of FY: | | 0 |
| Projected YEAR END TOTAL: | | 723,896 |
| PROPOSED Line Item Amount: | | 700,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 600,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (3.3%) |
| % Change to Previous Year Budget | 16.7% |
| Dollar difference between proposed budget & current budget | 100,000 |

NARRATIVE:

| | |
|----------------------------------------------------------|-------------------------|
| Projected CCWD portion of unsecured/secured Property Tax | \$700,000 |
| TOTAL | <u><u>\$700,000</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|----------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 4950 Description: Miscellaneous | |
| Actual Amount As Of: 30-Apr 2017 | 114,482 |
| PROJECTED ACTIVITY to END of FY: | 0 |
| Projected YEAR END TOTAL: | 114,482 |
| PROPOSED Line Item Amount: | 37,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 37,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (67.7%) |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

Revenue from disposal of excess equipment, vehicles and reimbursement of expense line items, in addition to the identified sources, are entered into the Miscellaneous Sales account line item, such as: returned check fees, re-connect fees, copies of documents, reimbursement of repairs., etc...)

Skylawn Memorial Park reimburses the District for pumping when the District is not operating the Crystal Springs Pump Station for benefit of the District.

| | FY 17/18 |
|---------------|-----------------|
| Skylawn | 25,000 |
| Miscellaneous | 12,000 |
| | <u>37,000</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 4955 Description: Cell Site Lease Income | |
| Actual Amount As Of: 30-Apr 2017 | 125,072 |
| PROJECTED ACTIVITY to END of FY: | 24,928 |
| Projected YEAR END TOTAL: | 150,000 |
| PROPOSED Line Item Amount: | 154,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 143,692 |
| % Change Actual Year End compared to Proposed Line item amount. | 2.7% |
| % Change to Previous Year Budget | 7.2% |
| Dollar difference between proposed budget & current budget | 10,308 |

NARRATIVE:

Revenue from Cell Site Leasing

| <u>Sub-Account</u> | <u>FY 17/18</u> |
|-------------------------------------|-----------------|
| Sprint Spectrum Lease (Carter Hill) | \$ 29,992 |
| Sprint Spectrum Lease (Alves Tank) | \$ 29,992 |
| Metro PCS (Miramontes Tank) | \$ 32,561 |
| Metro PCS (Miramar Tank) | \$ 32,561 |
| Verizon (Nunes WTP) | \$ 29,351 |
| | <u>154,457</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------|----------------|
| Acct. No. 4965 Description: ERAF Refund | |
| Actual Amount As Of: 30-Apr 2017 | 325,314 |
| PROJECTED ACTIVITY to END of FY: | 0 |
| Projected YEAR END TOTAL: | 325,314 |
| PROPOSED Line Item Amount: | 250,000 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 200,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (23.2%) |
| % Change to Previous Year Budget | 25.0% |
| Dollar difference between proposed budget & current budget | 50,000 |

NARRATIVE:

Educational Revenue Augmentation Fund (ERAF). ERAF was established in 1992 to redirect property tax revenues from cities, counties and special districts to public education programs. Once the school districts & programs are paid the maximum allowable under law, the law requires the excess to be refunded to the local taxing jurisdiction that contributed to ERAF.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Acct. No. 5130 Description: Water Purchased | |
| Actual Amount As Of: 30-Apr 2017 | 1,790,915 |
| PROJECTED ACTIVITY to END of FY: | 469,085 |
| Projected YEAR END TOTAL: | 2,260,000 |
| PROPOSED Line Item Amount: | 2,106,991 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|------------------|
| PREVIOUS YEAR BUDGET: | 2,578,474 |
| % Change Actual Year End compared to Proposed Line item amount. | (6.8%) |
| % Change to Previous Year Budget | (18.3%) |
| Dollar difference between proposed budget & current budget: | -471,483 |

NARRATIVE:

See worksheet 5130 A

The information on this sheet relates directly to Account 4120, water sales.

- San Francisco Wholesale rates: FY2018 Cost per hcf \$3.84 (\$4.34 less \$.50 treated water discount)
FY2018 assumes a 5.7% increase
- BAWSCA Bond Surcharge (\$312,000 Annual)
- SFPUC Base Charge (\$81,384 annual)

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5230 Description: Electrical Exp. Nunes WTP | |
| Actual Amount As Of: 30-Apr 2017 | 28,175 |
| PROJECTED ACTIVITY to END of FY: | 9,825 |
| Projected YEAR END TOTAL: | 38,000 |
| PROPOSED Line Item Amount: | 40,280 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 31,270 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.0% |
| % Change to Previous Year Budget | 28.8% |
| Dollar difference between proposed budget & current budget | 9,010 |

NARRATIVE:

The costs shown for this line item are for electrical costs for operating the water treatment plant.

FY 17/18

PG&E \$40,280

(assumes 6% rate increase)

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------|---------------|
| Acct. No. 5231 Description: Electrical Expenses, CSP | |
| Actual Amount As Of: 30-Apr 2017 | 208,294 |
| PROJECTED ACTIVITY to END of FY: | 91,706 |
| Projected YEAR END TOTAL: | 300,000 |

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 318,000 |
|-----------------------------------|----------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 325,420 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.0% |
| % Change to Previous Year Budget | (2.3%) |
| Dollar difference between proposed budget & current budget | -7,420 |

NARRATIVE:

Lower due to staying longer on Denniston --- assumes a 6% increase.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5232 Description: Electrical Expenses/Trans. & Dist. | |
| Actual Amount As Of: 30-Apr 2017 | 17,741 |
| PROJECTED ACTIVITY to END of FY: | 6,259 |
| Projected YEAR END TOTAL: | 24,000 |
| PROPOSED Line Item Amount: | 25,440 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 18,020 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.0% |
| % Change to Previous Year Budget | 41.2% |
| Dollar difference between proposed budget & current budget | 7,420 |

NARRATIVE:

| | FY 17/18 |
|--------------------|-----------------|
| Granada #1 | \$6,890 |
| Granada #2 | \$6,063 |
| Granada #3 | \$2,979 |
| Alves Pump Station | \$9,116 |
| Miramontes Tank | \$392 |
| TOTAL | \$25,440 |

Assumes 6% rate increase.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5233 Description: Elec Exp/Pilarcitos Cyn | |
| Actual Amount As Of: 30-Apr 2017 | 40,577 |
| PROJECTED ACTIVITY to END of FY: | 4,423 |
| Projected YEAR END TOTAL: | 45,000 |
| PROPOSED Line Item Amount: | 32,309 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 26,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (28.2%) |
| % Change to Previous Year Budget | 24.3% |
| Dollar difference between proposed budget & current budget | 6,309 |

NARRATIVE:

Assumes that we will focus on well production more so than in the past. Assumes a 6% rate increase.

| | | | |
|--------------|----------|------------------|------------------|
| Wells #1 & 3 | \$ 7,314 | Well #4 | \$ 2,226 |
| Well #2 | \$ 318 | Well #4A | \$ 7,420 |
| Well #3A | \$ 8,989 | Well #5 | \$ 4,240 |
| Carter Hill | \$ 424 | Telemeter | \$ 318 |
| TOTAL | | Blending Station | \$ 1,060 |
| | | Total | \$ 32,309 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5234 Description: Electrical Exp., Denn | |
| Actual Amount As Of: 30-Apr 2017 | 37,046 |
| PROJECTED ACTIVITY to END of FY: | 49,954 |
| Projected YEAR END TOTAL: | 87,000 |
| PROPOSED Line Item Amount: | 92,220 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 85,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.0% |
| % Change to Previous Year Budget | 8.5% |
| Dollar difference between proposed budget & current budget | 7,220 |

NARRATIVE:

Reflects increased electrical costs due to increased reliance on Denniston.
Includes 6% rate increase from PG&E.

| | FY 17/18 |
|-------------------|----------------------------|
| Denn Pump Station | \$65,720 |
| Denn Well #1 | \$1,060 |
| Denn Well #2,3,4 | \$2,650 |
| Denn Well #5 | \$530 |
| Denn Well #9 | \$5,300 |
| Denn WTP | \$12,720 |
| WWR System | \$4,240 |
| TOTAL | <u><u>\$92,220</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5242 Description: CSP - Operation | |
| Actual Amount As Of: 30-Apr 2017 | 7,931 |
| PROJECTED ACTIVITY to END of FY: | 2,569 |
| Projected YEAR END TOTAL: | 10,500 |
| PROPOSED Line Item Amount: | 10,500 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 10,500 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

FY 17/18

| | |
|-----------------------------------|------------------------|
| Telephone & Telemetry | \$7,000 |
| Alarm Co. (Bay Alarm / HMB Alarm) | \$1,500 |
| Fire System Maint. | <u>\$2,000</u> |
| TOTAL | <u><u>\$10,500</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5243 Description: CSP - Maintenance | |
| Actual Amount As Of: 30-Apr 2017 | 20,417 |
| PROJECTED ACTIVITY to END of FY: | 16,583 |
| Projected YEAR END TOTAL: | 37,000 |
| PROPOSED Line Item Amount: | 37,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 37,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

| | FY 17/18 |
|------------------------------|------------------------|
| Electrical Testing (ETI) | \$4,000 |
| Electrical Repair | \$6,000 |
| Equipment /Valve Maintenance | \$11,000 |
| Pressure Reducing Valves | \$1,000 |
| Misc. Equip/Air Vent | \$1,000 |
| Telemetry & Alarms | \$4,000 |
| Pump Maintenance | \$10,000 |
| | <u><u>\$37,000</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5246 Description: Nunes WTP Oper | |
| Actual Amount As Of: 30-Apr 2017 | 49,224 |
| PROJECTED ACTIVITY to END of FY: | 20,776 |
| Projected YEAR END TOTAL: | 70,000 |
| PROPOSED Line Item Amount: | 72,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 57,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 2.9% |
| % Change to Previous Year Budget | 26.3% |
| Dollar difference between proposed budget & current budget | 15,000 |

NARRATIVE:

Chemical costs = \$103/MG.
Expect to treat 484 MG.

| | | | |
|---------------|-----------------|------------------|------------------------|
| Telephone/DSL | \$9,000 | Chemicals | |
| Alarm System | <u>\$4,500</u> | Caustic | \$20,000 |
| Sub total | <u>\$13,500</u> | Alum | \$27,000 |
| | | Salt | \$9,000 |
| | | Other | \$2,500 |
| | | Sub Total | \$58,500 |
| | | TOTAL | <u><u>\$72,000</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5247 Description: Nunes WTP Maint | |
| Actual Amount As Of: 30-Apr 2017 | 60,459 |
| PROJECTED ACTIVITY to END of FY: | 24,541 |
| Projected YEAR END TOTAL: | 85,000 |

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 122,500 |
|-----------------------------------|----------------|

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 80,500 |
| % Change Actual Year End compared to Proposed Line item amount. | 44.1% |
| % Change to Previous Year Budget | 52.2% |
| Dollar difference between proposed budget & current budget | 42,000 |

NARRATIVE:

Increase in Misc. Expenses to include misc. office expenses.

| | FY17/18 |
|----------------------------------|------------------|
| Hach Service & Certification | \$5,000 |
| Generator Service Contract | \$1,000 |
| Sludge Removal | \$10,000 |
| Electrical | \$5,000 |
| Instrumentation/Controls | \$15,500 |
| Tools | \$7,500 |
| Motor & Pump Replacement | \$2,500 |
| Filter Surveillance | \$20,000 |
| Filter Rehab/Media | \$30,000 (new) |
| Pump Service | \$5,000 |
| | |
| Trees / Landscape | \$14,000 |
| Misc. Expenses / Office Supplies | \$7,000 |
| | <u>\$122,500</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5248 Description: Denn. WTP Oper. | |
| Actual Amount As Of: 30-Apr 2017 | 18,953 |
| PROJECTED ACTIVITY to END of FY: | 10,047 |
| Projected YEAR END TOTAL: | 29,000 |
| PROPOSED Line Item Amount: | 34,500 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 28,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 19.0% |
| % Change to Previous Year Budget | 23.2% |
| Dollar difference between proposed budget & current budget | 6,500 |

NARRATIVE:

Denniston reflects increase over prior year due to increased reliance on Denniston vs. SFPUC sources.

| ADMIN | | CHEMICALS | |
|---------------|---------|------------------|-----------------|
| Telephone/DSL | \$3,000 | Caustic | \$8,000 |
| Alarm System | \$2,500 | 917 | \$7,000 |
| | | Salt | \$2,500 |
| Subtotal | \$5,500 | Pot. Perm | \$5,500 |
| | | Other | \$6,000 |
| | | Subtotal | \$29,000 |
| | | <u>Total</u> | <u>\$34,500</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------|---------------|
| Acct. No. 5249 Description: Denn WTP Maint | |
| Actual Amount As Of: 30-Apr 2017 | 54,813 |
| PROJECTED ACTIVITY to END of FY: | 15,187 |
| Projected YEAR END TOTAL: | 70,000 |

| | |
|-----------------------------------|---------------|
| PROPOSED Line Item Amount: | 60,000 |
|-----------------------------------|---------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 53,000 |
| % Change Actual Year End compared to Proposed Line item amount. | (14.3%) |
| % Change to Previous Year Budget | 13.2% |
| Dollar difference between proposed budget & current budget | 7,000 |

NARRATIVE:

FY2018 reflects increased flows from Denniston vs. other sources.

| | FY 17/18 |
|----------------------------------|------------------|
| Misc. Expenses / Office Supplies | \$ 3,800 |
| Misc. Plumbing & Parts | \$ 4,600 |
| Sludge Removal | \$ 6,100 |
| Filter Surveillance | \$ 10,000 |
| Treework | \$ 10,000 |
| Inst. Controls | \$ 20,000 |
| | |
| Hach Service | \$ 2,500 |
| Other | \$ 3,000 |
| TOTAL | \$ 60,000 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|----------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5250 Description: Laboratory Expenses | |
| Actual Amount As Of: 30-Apr 2017 | 40,878 |
| PROJECTED ACTIVITY to END of FY: | 12,122 |
| Projected YEAR END TOTAL: | 53,000 |
| PROPOSED Line Item Amount: | 53,000 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|-------------|
| PREVIOUS YEAR BUDGET: | 53,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

Laboratory Costs associated with water sampling throughout distribution system, source waters and Treatment Plants.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| | | |
|----------------------------------|-------------|-----------------------------------|
| <u>Line Item</u> | | <u>Amount</u> |
| Acct. No. | 5260 | Description: Maintenance Expenses |
| Actual Amount As Of: | 30-Apr 2017 | 194,213 |
| PROJECTED ACTIVITY to END of FY: | | 87,487 |
| Projected YEAR END TOTAL: | | 281,700 |

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 291,700 |
|-----------------------------------|----------------|

Approved Line Item Amount: *Projected year-end includes an emergency repair due to storms.*

PREVIOUS YEAR BUDGET: 281,700

% Change Actual Year End compared to Proposed Line item amount. 3.5%

% Change to Previous Year Budget 3.5%

Dollar difference between proposed budget & current budget 10,000

NARRATIVE:

| | | | |
|-----------------------------|----------|-------------------------------------------------|-----------|
| <u>ACCT 5260</u> | | Equipment Rental | \$2,000 |
| Laundry | \$1,200 | Radio Repair/PM | \$3,000 |
| Supplies Shop/Breakroom | \$1,000 | Landscape Maint | \$2,500 |
| Service Products | \$3,000 | Cathodic Protection | \$8,000 |
| Pump Repair | \$10,000 | Misc. tools, etc. | \$5,000 |
| USA | \$500 | (Welder, Drill, Airtools, Sump Pump, Lrg tools) | |
| Backfill | \$5,000 | Waste Services | \$3,000 |
| Hydrant Repair | \$3,000 | Fence Repairs | \$2,000 |
| Tank Maintenance | \$5,000 | Raising Valve (City/County) | \$20,000 |
| Generator services | \$6,000 | Building Maintenance | \$10,000 |
| Safety Supplies | \$3,500 | | |
| DMV/Pre-employment Physical | \$1,000 | <u>Acct 5260-10</u> | |
| Tree Removal | \$30,000 | Emergency ML Repairs | \$100,000 |
| Inventory | \$11,000 | <u>Acct 5260-11</u> | |
| Materials | \$6,000 | Paving | \$50,000 |

Spread: **TOTAL** \$291,700

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5261 Description: Maintenance, Wells | |
| Actual Amount As Of: 30-Apr 2017 | 10,980 |
| PROJECTED ACTIVITY to END of FY: | 29,020 |
| Projected YEAR END TOTAL: | 40,000 |
| PROPOSED Line Item Amount: | 40,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 50,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | (20.0%) |
| Dollar difference between proposed budget & current budget | -10,000 |

NARRATIVE:

wells and complete upgrades

| | <u>FY 17/18</u> |
|---------------|------------------------|
| Crane Service | \$ 15,000 |
| Electrical PM | \$8,000 |
| Pumps | \$10,000 |
| Electrical | \$6,800 |
| Plumbing | \$200 |
| | <u><u>\$40,000</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | | <u>Amount</u> |
|-----------------------------------|-------------|-----------------------|
| Acct. No. | 5263 | Description: Uniforms |
| Actual Amount As Of: | 30-Apr 2017 | 7,940 |
| PROJECTED ACTIVITY to END of FY: | | 2,060 |
| Projected YEAR END TOTAL: | | 10,000 |
| PROPOSED Line Item Amount: | | 10,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 10,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

Field Operation Uniforms (8 pants, 12 shirts, 1 Winter & 1 Summer Jacket)

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Acct. No. 5318 Description: Studies/Surveys/Consulting | |
| Actual Amount As Of: 30-Apr 2017 | 93,442 |
| PROJECTED ACTIVITY to END of FY: | 56,558 |
| Projected YEAR END TOTAL: | 150,000 |
| PROPOSED Line Item Amount: | \$160,000 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 150,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.7% |
| % Change to Previous Year Budget | 6.7% |
| Dollar difference between proposed budget & current budget | 10,000 |

Narrative:

Consulting studies to include:

| | |
|----------------------------------------|--------------|
| Annual Rate Study | \$25,000.00 |
| Annual Water Loss Audit | \$35,000.00 |
| Recruitment | \$15,000.00 |
| Water Shortage Contingency Plan Update | \$30,000.00 |
| EI Granada PRV Study | \$25,000.00 |
| Other Misc. studies, including | \$ 30,000.00 |
| Hydraulic Model | |
| Seismic Vulnerability Study | |

\$160,000.00

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5321 Description: Water Resources | |
| Actual Amount As Of: 30-Apr 2017 | 7,597 |
| PROJECTED ACTIVITY to END of FY: | 17,403 |
| Projected YEAR END TOTAL: | 25,000 |
| PROPOSED Line Item Amount: | 37,000 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 47,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 48.0% |
| % Change to Previous Year Budget | (21.3%) |
| Dollar difference between proposed budget & current budget | -10,000 |

NARRATIVE:

| | |
|-----------------------------------------------|-----------------|
| Lawn Be Gone | \$5,000 |
| High Efficiency Toilets Rebate Program | \$8,000 |
| Commercial Rebates | \$1,000 |
| High Efficiency Fixture Devices | \$3,000 |
| School Education Programs | \$5,000 |
| <u>Public Information / Outreach Programs</u> | <u>\$15,000</u> |

\$37,000 Total

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5322 Description: Community Outreach | |
| Actual Amount As Of: 30-Apr 2017 | 22,757 |
| PROJECTED ACTIVITY to END of FY: | 27,243 |
| Projected YEAR END TOTAL: | 50,000 |

| | |
|-----------------------------------|---------------|
| PROPOSED Line Item Amount: | 54,700 |
|-----------------------------------|---------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 50,000 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | 9.4% |
| % Change to Previous Year Budget | 9.4% |
| Dollar difference between proposed budget & current budget | 4,700 |

NARRATIVE:

For community outreach between CCWD and our customers.

| | |
|-------------------------------------------------------------------------------------------------------------------------------------|----------|
| Pacifica Coast Television - Recording meetings(14 @ \$250) | \$3,500 |
| Montara Fog (14 @ \$300) | \$4,200 |
| Materials/Publications/Public Information/New Ordinances | \$3,000 |
| Postage for Public Outreach | \$6,000 |
| Design/Printing Annual Reports (Consumer Confidence Report/ Water Supply Evaluation, etc.. Including Translation & Postage fees) | \$29,000 |
| Constant Contact/Email | \$2,000 |
| Graphic Artist/Photography | \$5,000 |
| Pumpkin Festival | \$1,000 |
| Pens | \$1,000 |

| | | |
|----------------|--------------|---------------|
| Spread: | TOTAL | 54,700 |
|----------------|--------------|---------------|

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5381 Description: Legal | |
| Actual Amount As Of: 30-Apr 2017 | 63,508 |
| PROJECTED ACTIVITY to END of FY: | 36,492 |
| Projected YEAR END TOTAL: | 100,000 |

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 110,000 |
|-----------------------------------|----------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 60,000 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | 10.0% |
| % Change to Previous Year Budget | 83.3% |
| Dollar difference between proposed budget & current budget | 50,000 |

NARRATIVE:

This account is for the Legal Counsel General District business that is not included in capital projects or reimbursable projects. The legal costs for capital projects and reimbursable projects whether the work is performed by District Counsel or other counsel Note that the prior year' budget did not reflect historical legal spend --- FY2016 actual legal - \$108K; FY2015 actual legal = \$105K

| | |
|----------------------------|-------------------------|
| HansonBridgett | \$100,000 |
| Bartkiewicz (Water Rights) | \$10,000 |
| Total | <u>\$110,000</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------|----------------|
| Acct. No. 5382 Description: Engineering | |
| Actual Amount As Of: 30-Apr 2017 | 20,513 |
| PROJECTED ACTIVITY to END of FY: | 33,487 |
| Projected YEAR END TOTAL: | 54,000 |
| PROPOSED Line Item Amount: | 100,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 14,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 85.2% |
| % Change to Previous Year Budget | 614.3% |
| Dollar difference between proposed budget & current budget | 86,000 |

NARRATIVE:

This account is for the District Engineer's monthly retainer and for general District business that is not included in capital projects or reimbursable projects. The engineering costs for capital projects and reimbursable projects whether the work is performed by the District engineer or another engineer are part of the overall project and not an operating expense.

Reflects addition of engineering services (Pakpour Consulting) to augment District staff. (\$75K to be expensed; \$75K to capital projects)

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5383 Description: Financial Services | |
| Actual Amount As Of: 30-Apr 2017 | 8,580 |
| PROJECTED ACTIVITY to END of FY: | 9,420 |
| Projected YEAR END TOTAL: | 18,000 |

| | |
|-----------------------------------|---------------|
| PROPOSED Line Item Amount: | 20,000 |
|-----------------------------------|---------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 20,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 11.1% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

Annual auditing services performed by Joseph J Arch, CPA and Other misc services

| | FY 17/18 |
|--------------------------------------|-----------------|
| Financial Audit Service | \$18,000 |
| Accounting/Actuarial Services (OPEB) | \$2,000 |
| Total | \$20,000 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| | | | |
|-----------------------------------|-------------|--------------|----------------------|
| <u>Line Item</u> | | | <u>Amount</u> |
| Acct. No. | 5384 | Description: | Computer Services |
| Actual Amount As Of: | 30-Apr 2017 | | 92,593 |
| PROJECTED ACTIVITY to END of FY: | | | 7,407 |
| Projected YEAR END TOTAL: | | | 100,000 |
| PROPOSED Line Item Amount: | | | 144,800 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------------------------------------|--------------|
| PREVIOUS YEAR BUDGET: | 125,300 |
| % Change Actual Year End compared to Proposed Line item amount. | 44.8% |
| % Change to previous year budget: | 15.6% |
| Dollar difference between proposed budget & current budget | 19,500 |
| Includes addition of Aclara maintenance (AMI) and Tyler software maintenance over prior years actual | |
| NARRATIVE: | |

Maintenance Agreements

| | |
|---------------------------|----------|
| Tyler | \$20,000 |
| Radix | \$3,000 |
| Irvine Consulting Srvcs | \$30,000 |
| Badger/AMR/Aclara AMI | \$30,000 |
| XC2 Software | \$2,600 |
| Remit Plus/Ck Scanner) | \$2,000 |
| GIS License | \$5,000 |
| Web Filtering (Barracuda) | \$1,400 |

Computer Services

| | |
|------------------------------------|----------|
| New/Upgrades to software/Cust Rpts | \$5,000 |
| Service/Repairs/Parts | \$10,000 |
| Aquahawk | \$25,000 |
| Coastside Net | \$1,000 |
| Rogue Web Works (Website Maint.) | \$7,500 |
| Sonic.net | \$1,500 |
| Spam Filtering | \$900 |
| Comcast Internet | \$2,400 |
| CalCAD Annual Application Maint. | \$2,500 |
| Subtotal | \$50,800 |

| | | | |
|----------|----------|-------------|--------------------------------|
| Subtotal | \$94,000 | Grand Total | <u><u>\$144,800</u></u> |
|----------|----------|-------------|--------------------------------|

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------------|------------------|
| Acct. No. 5410 Description: Salaries, Admin. | |
| Actual Amount As Of: 30-Apr 2017 | 742,607 |
| PROJECTED ACTIVITY to END of FY: | 217,393 |
| Projected YEAR END TOTAL: | 960,000 |
| PROPOSED Line Item Amount: | 1,150,980 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|-----------|
| PREVIOUS YEAR BUDGET: | 1,100,800 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | 19.9% |
| % Change to Previous Year Budget | 4.6% |
| Dollar difference between proposed budget & current budget | 50,180 |

NARRATIVE:

Admin Salaries include:

* Reflects an estimated 3.0% COLA adjustment (COLA is based upon the Department of Labor Statistics information for February to February timeframe.) Also includes step increases effective 7/1/2017.

Salaries include (1) vacant position is included in the budget.

Projected FY2016/17 salaries are lower than the FY2017/18 budget due to position vacancies that occurred during the year.

(See Spreadsheet of Account #5411A for Admin and Board of Directors Salaries)

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | | <u>Amount</u> |
|-----------------------------------|-------------|-------------------------------|
| Acct. No. | 5411 | Description: Salaries - Field |
| Actual Amount As Of: | 30-Apr 2017 | 1,005,506 |
| PROJECTED ACTIVITY to END of FY: | | 211,869 |
| Projected YEAR END TOTAL: | | 1,217,375 |
| PROPOSED Line Item Amount: | | 1,266,081 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|-----------|
| PREVIOUS YEAR BUDGET: | 1,217,375 |
| % Change Actual Year End compared to Proposed Line item amount. | 4.0% |
| % Change to Previous Year Budget | 4.0% |
| Dollar difference between proposed budget & current budget | 48,706 |

NARRATIVE:

* Reflects an estimated 3.0% COLA adjustment (COLA is based upon the Department of Labor Statistics information for February to February timeframe.) Also includes step increases effective 7/1/2017.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT
7/1/2016
FY 2017/2018 BUDGET WORKSHEET (5411 A)
SALARY INFORMATION - Accounts 5411 & 5410

| EMPLOYEE | Current Hrly Rate | With Step Due 7/1/2017** | COLA 3.30% | Annual Pay | O T Hours | O T Pay | Cert. Pay | TOTAL |
|-----------------------------------|-------------------|--------------------------|------------|------------------|-----------|---------------|---------------|------------------|
| FIELD #5411 | | | | | | | | |
| Superintendent | 70.41 | 70.41 | 72.73 | 151,284 | | | 12,000 | 163,284 |
| Field Supervisor | 56.37 | 56.37 | 58.23 | 121,115 | 80 | 6,987 | 7,200 | 135,302 |
| WTP Supervisor | 62.54 | 63.75 | 65.85 | 136,976 | 130 | 12,841 | 7,200 | 157,017 |
| Sr. WTP Oper. | 42.95 | 44.02 | 45.48 | 94,591 | 130 | 8,868 | 6,000 | 109,459 |
| Treat/Dist Op | 35.31 | 36.20 | 37.39 | 77,773 | 130 | 7,291 | 6,000 | 91,064 |
| Treat/Dist Op | 33.70 | 34.54 | 35.68 | 74,215 | 130 | 6,958 | 4,800 | 85,972 |
| Treat/Dist Op | 34.75 | 35.62 | 36.79 | 76,532 | 130 | 7,175 | 6,600 | 90,307 |
| Treat/Dist Op | 36.97 | 37.97 | 39.22 | 81,584 | 130 | 7,648 | 6,000 | 95,232 |
| Treat/Dist Op | 37.85 | 37.97 | 39.22 | 81,584 | 130 | 7,648 | 4,800 | 94,032 |
| Treat/Dist Op | 37.97 | 37.97 | 39.23 | 81,590 | 130 | 7,649 | 7,200 | 96,439 |
| Treat/Dist Op | 34.53 | 35.39 | 36.56 | 76,043 | 130 | 7,129 | 4,800 | 87,972 |
| Part-Time Help | 20.00 | | | 20,000 | | | | 20,000 |
| Part-Time Help | 20.00 | | | 20,000 | 50000 | | | 20,000 |
| Standby Pay for On-Call Employees | | | | 20,000 | | | | 20,000 |
| Sub total, Field | | | | 1,113,286 | | 80,196 | 72,600 | 1,266,081 |

| | | | | | | | | |
|-----------------------------------------|--------|--------|--------|------------------|-----|---------------|---------------|--------------------|
| ADMIN #5410 | | | | | | | | |
| Gen Manager | 104.98 | 104.98 | 108.44 | 225,553 | | | 6,000 | 231,553 |
| Asst. General Manager of Finance/Admin | 82.80 | 82.80 | 85.53 | 177,901 | | | 2,400 | 180,301 |
| Water Resource Analyst | 46.82 | 46.82 | 48.36 | 100,595 | 50 | 3,627 | 1,200 | 105,422 |
| Office Mgr | 46.23 | 46.23 | 47.75 | 99,327 | 100 | 7,163 | | 106,490 |
| Admin Assist. | 44.67 | 44.67 | 46.15 | 95,989 | 50 | 3,461 | 1,200 | 100,651 |
| Utility Billing Specialist | 38.38 | 39.34 | 40.63 | 84,518 | 50 | 3,048 | 600 | 88,165 |
| Office Speclst II | 34.25 | 35.10 | 36.26 | 75,421 | 50 | 2,719 | | 78,140 |
| Office Speclst I | 29.85 | 30.59 | 31.60 | 65,736 | 50 | 2,370 | | 68,106 |
| Office Speclst II (Customer Service) | 32.73 | 33.54 | 34.65 | 72,072 | 50 | 2,599 | 1,200 | 75,871 |
| Office Speclst II (Water Cons/Outreach) | 31.94 | 32.74 | 33.82 | 70,343 | 50 | 2,536 | 1,200 | 74,080 |
| Other - Car Allowance | | | | 7,200 | | | | 7,200 |
| Part-Time Help | 20.00 | | | 20,000 | | | | 20,000 |
| Directors | | | | 15,000 | | | | 15,000 |
| Sub total, Admin | | | | 1,109,656 | | 27,524 | 13,800 | \$1,150,980 |

TOTAL

2,222,941

\$2,417,061

Admin Budget includes (1) vacant positions - Water Cons/Outreach

** Step increases are given annually - 1X per year at 7/1/2017.

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 5420 Description: Payroll Taxes | |
| Actual Amount As Of: 30-Apr 2017 | 123,195 |
| PROJECTED ACTIVITY to END of FY: | 26,805 |
| Projected YEAR END TOTAL: | 150,000 |
| PROPOSED Line Item Amount: | 170,555 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 162,245 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | 13.7% |
| % Change to Previous Year Budget | 5.1% |
| Dollar difference between proposed budget & current budget | 8,310 |

NARRATIVE:

Payroll taxes, i.e. Social Security is a function of salaries. It is applied at a total rate of 7.65% of gross payroll. The final amount will be determined when salaries and employee complement is finalized by the Board.

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

Line Item

Amount

Acct. No. **5420**

Description:

Payroll Taxes

CALCULATION FOR PAYROLL TAXES

| | | SOCIAL SECURITY 6.20% | MEDICARE 1.45% | TOTAL |
|-----------------------------------|---------------------|--------------------------------------|---------------------------|--------------------------|
| TOTAL PAYROLL | \$ 2,417,061 | | | |
| AMOUNT SUBJECT TO SOCIAL SECURITY | \$ 2,185,603 | \$ 135,507 | | \$ 135,507 |
| AMOUNT SUBJECT TO MEDICARE | \$ 2,417,061 | | \$ 35,047 | \$ 35,047 |
| TOTAL | | | | <u><u>\$ 170,555</u></u> |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 5435 Description: Employee Medical Insurance | |
| Actual Amount As Of: 30-Apr 2017 | 329,381 |
| PROJECTED ACTIVITY to END of FY: | 83,523 |
| Projected YEAR END TOTAL: | 412,904 |
| PROPOSED Line Item Amount: | 447,056 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 412,904 |
| % Change Actual Year End compared to Proposed Line item amount. | 8.3% |
| % Change to Previous Year Budget | 8.3% |
| Dollar difference between proposed budget & current budget | 34,152 |

NARRATIVE: Reflects active employees only. Assumes rate increases effective 1/1/2018
7% Kaiser and 10% Anthem.

| <u>Active Employees:</u> | <u>FY 17/18</u> |
|--------------------------|----------------------|
| Medical | 388,371 |
| Dental | 18,931 |
| Vision | 5,430 |
| Life/AD&D | 11,805 |
| LTD | 21,913 |
| EAP | 606 |
| | 447,056 Total |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5436 Description: Retiree Medical Insurance | |
| Actual Amount As Of: 30-Apr 2017 | 39,221 |
| PROJECTED ACTIVITY to END of FY: | 10,779 |
| Projected YEAR END TOTAL: | 50,000 |
| PROPOSED Line Item Amount: | 47,215 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 59,976 |
| % Change Actual Year End compared to Proposed Line item amount. | (5.6%) |
| % Change to Previous Year Budget | (21.3%) |
| Dollar difference between proposed budget & current budget | -12,761 |

NARRATIVE: Retiree Medical Insurance (see insurance breakdown for more detail)
Assumes 7% rate increase - Kaiser; 10% Anthem ---- effective 1/1/2018.

| <u>Retirees:</u> | |
|------------------|---------------------|
| Medical | 42,791 |
| Dental | 2,872 |
| Vision | 1,551 |
| | 47,215 Total |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

ACCOUNT No. 5435 / Insurance Benefits for Active Employees - Current Year 2017/2018

ACTIVE EMPLOYEES

| | Kaiser | Blue Cross | Dental | Vision | Life/AD&D | LTD | EAP |
|---------------------|-------------------|-------------------|------------------|-----------------|------------------|------------------|---------------|
| July-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| August-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| September-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| October-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| November-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| December-17 | 15,046 | 15,992 | 1,562 | 448 | 974 | 1,808 | 50 |
| January-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| February-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| March-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| April-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| May-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| June-18 | 16,099 | 17,591 | 1,593 | 457 | 993 | 1,844 | 51 |
| Total Active | \$ 186,871 | \$ 201,499 | \$ 18,931 | \$ 5,430 | \$ 11,805 | \$ 21,913 | \$ 606 |

Rate increase assumption 7% 10% 2% 2% 2% 2% 2%

ACCOUNT No. 5436 / Insurance Benefits for Retirees - Current Year 2017/2018

RETIREEES/COBRA

| | Kaiser | Blue Cross | Dental | Vision |
|----------------------|-----------------|------------------|-----------------|-----------------|
| July-17 | 412 | 2,990 | 237 | 128 |
| August-17 | 412 | 2,990 | 237 | 128 |
| September-17 | 412 | 2,990 | 237 | 128 |
| October-17 | 412 | 2,990 | 237 | 128 |
| November-17 | 412 | 2,990 | 237 | 128 |
| December-17 | 412 | 2,990 | 237 | 128 |
| January-18 | 441 | 3,289 | 242 | 131 |
| February-18 | 441 | 3,289 | 242 | 131 |
| March-18 | 441 | 3,289 | 242 | 131 |
| April-18 | 441 | 3,289 | 242 | 131 |
| May-18 | 441 | 3,289 | 242 | 131 |
| June-18 | 441 | 3,289 | 242 | 131 |
| Total Retiree | \$ 5,117 | \$ 37,674 | \$ 2,872 | \$ 1,551 |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 5440 Description: Employee Retirement | |
| Actual Amount As Of: 30-Apr 2017 | 375,755 |
| PROJECTED ACTIVITY to END of FY: | 109,245 |
| Projected YEAR END TOTAL: | 485,000 |
| PROPOSED Line Item Amount: | 544,380 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 508,257 |
| % Change Actual Year End compared to Proposed Line item amount. | 12.2% |
| % Change to Previous Year Budget | 7.1% |

Dollar difference between proposed budget & current budget 36,123

NARRATIVE:

This line item is a function of salaries and will be determined when salaries and employee complement is set by the Board

| |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>2.5% @ 55 Employer Rate increased from 10.808% (FY 16/17) to 10.848% (FY 17/18). In addition, the amount \$331,451 will be added to cover unfunded liability and side fund instead of the prior method of a contribution rate. Employer Paid Member Contribution has been eliminated, Member Contribution (8%) 100% paid by Employee</p> |
| <p>2% @ 60 Employer Rate increased from 7.809% (FY 16/17) to 7.850% (FY 17/18) Employer Paid Member Contribution has been eliminated, Member Contribution (7%) 100% paid by Employee</p> |
| <p>2% @ 62 - New Tier - Effective January 1, 2013 (PERS Pension Reform Act 2013 - PEPRA) Employer rate decreased from 6.93% in FY 16/17 to 6.908% in FY17/18; In addition, \$480 will be added to cover our unfunded liability. Member Contribution (6.5%) 100% paid by Employee</p> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | | <u>Amount</u> |
|-----------------------------------|-------------|----------------------------|
| Acct. No. | 5445 | Description: SIP 401a Plan |
| Actual Amount As Of: | 30-Apr 2017 | 0 |
| PROJECTED ACTIVITY to END of FY: | | 33,000 |
| Projected YEAR END TOTAL: | | 33,000 |
| PROPOSED Line Item Amount: | | 35,000 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 33,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 6.1% |
| % Change to Previous Year Budget | 6.1% |
| Dollar difference between proposed budget & current budget | 2,000 |

NARRATIVE:

Supplemental Income Trust Fund / AIP 401a Plan base on the Memorandum of Understanding between CCWD and the Teamsters Union, Local 856

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|----------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5510 Description: Motor Vehicle Exp. | |
| Actual Amount As Of: 30-Apr 2017 | 38,808 |
| PROJECTED ACTIVITY to END of FY: | 11,192 |
| Projected YEAR END TOTAL: | 50,000 |
| PROPOSED Line Item Amount: | 50,700 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 56,700 |
| % Change Actual Year End compared to Proposed Line item amount. | 1.4% |
| % Change to Previous Year Budget | (10.6%) |
| Dollar difference between proposed budget & current budget | -6,000 |

NARRATIVE:

| | <u>FY 17/18</u> |
|-------------------|--------------------|
| Gasoline | \$25,000.00 |
| Diesel | \$3,000.00 |
| FastTrak | \$200.00 |
| Mobile Phones* | \$12,500.00 |
| Service & Repairs | \$10,000.00 |
| | <u>\$50,700.00</u> |
| Total | |

* Includes \$5000 for employee adds - Public outreach and Meter Reading

| | | | | | |
|-----|-----|------|-----|-----|-----|
| Jul | Aug | Sept | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5620 Description: Office & Billing Expenses | |
| Actual Amount As Of: 30-Apr 2017 | 182,423 |
| PROJECTED ACTIVITY to END of FY: | 42,577 |
| Projected YEAR END TOTAL: | 225,000 |

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 225,500 |
|-----------------------------------|----------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 170,775 |
| % Change Actual Year End compared to Proposed Line item amount. | 0.2% |
| % Change to Previous Year Budget | 32.0% |
| Dollar difference between proposed budget & current budget | 54,725 |

NARRATIVE:

See Sheet 5620 A which details the cost items comprising this line item
Category was underbudgeted in prior years given recent historical activity.

| | | | |
|---------|---------------------------------|----|------------|
| 5620-00 | General Office | \$ | 30,000 |
| 5620-30 | Billing & Fulfillment Services | \$ | 36,000 |
| 5620-31 | Payroll | \$ | 8,500 |
| 5620-32 | Equipment Leases/Maint | \$ | 22,600 |
| 5620-33 | Credit Card/Bank Fees | \$ | 48,000 |
| 5620-34 | Office Facilities/Communication | \$ | 72,400 |
| 5620-35 | Bad Debt Expense | \$ | 8,000 |
| | | | \$ 225,500 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

Account 5620 - Detail of Account

| Acct No | Account Name | Description | | Amount |
|----------------|-----------------------------------------|------------------------------------|----|-------------------|
| 5620-00 | General Office | Postage/Printing | \$ | 17,000 |
| | | Office Supplies | \$ | 10,000 |
| | | Recruitment/HR Related | \$ | 3,000 |
| | | | | \$ 30,000 |
| 5620-30 | Billing Fulfillment Services | Dataprose | | \$ 36,000 |
| 5620-31 | Payroll | Payroll Processing with ADP | | \$ 8,500 |
| 5620-32 | Leases/Equipment Maint | Pitney Bowes | \$ | 2,600 |
| | | Ricoh Copy Machine | \$ | 12,000 |
| | | Office Equipment Repairs | \$ | 3,000 |
| | | Office Alarms and Security Camera | \$ | 5,000 |
| | | | | \$ 22,600 |
| 5620-33 | Credit Card/Bank Fees | | | \$ 48,000 |
| 5620-34 | Office Facilities/Communications | Janitorial Service/Carpet Cleaning | \$ | 8,500 |
| | | Office Building | \$ | 5,000 |
| | | Iron Mountain - Offsite Storage | \$ | 6,500 |
| | | PG&E - District Office | \$ | 8,400 |
| | | US Telepacific | \$ | 24,000 |
| | | AT&T | \$ | 20,000 |
| | | | | \$ 72,400 |
| 5620-35 | Bad Debt Expense | | | \$ 8,000 |
| | | | | \$ 225,500 |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5625 Description: Meetings/Training/Seminars | |
| Actual Amount As Of: 30-Apr 2017 | 19,187 |
| PROJECTED ACTIVITY to END of FY: | 4,813 |
| Projected YEAR END TOTAL: | 24,000 |

| | |
|-----------------------------------|---------------|
| PROPOSED Line Item Amount: | 24,000 |
|-----------------------------------|---------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 24,000 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | 0.0% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

NARRATIVE:

| | <u>Amount</u> |
|----------------------------------------------|-------------------------|
| Conferences (District Employees) | \$ 5,000 |
| Conferences/Seminars (Board of Directors) | \$ 3,000 |
| Staff Training/Seminars/Continuing Education | \$ 4,000 |
| Safety Training (CINTAS) | \$ 7,000 |
| WTO/WDO Renewal/Application Fees | \$ 2,000 |
| Water Resource Meetings, Training, Seminars | \$ 3,000 |
| TOTAL | <u>\$ 24,000</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-------------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 5630 Description: Insurance | |
| Actual Amount As Of: 30-Apr 2017 | 98,697 |
| PROJECTED ACTIVITY to END of FY: | 16,303 |
| Projected YEAR END TOTAL: | 115,000 |
| PROPOSED Line Item Amount: | 120,000 |

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 120,000

| | |
|-----------------------------------------------------------------|------|
| % Change Actual Year End compared to Proposed Line item amount. | 4.3% |
| % Change to Previous Year Budget | 0.0% |
| Dollar difference between proposed budget & current budget | 0 |

| | |
|------------------------|--------------------------------|
| NARRATIVE: | FY 17/18 |
| Auto/General Liability | \$57,000 |
| Property Program | \$21,000 |
| Workers Compensation | \$42,000 |
| TOTAL | <u><u>\$120,000</u></u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

Fiscal Year
2017/2018

| <u>Line Item</u> | | <u>Amount</u> |
|-----------------------------------|-------------|------------------------------------------|
| Acct. No. | 5687 | Description: Memberships & Subscriptions |
| Actual Amount As Of: | 30-Apr 2017 | 59,863 |
| PROJECTED ACTIVITY to END of FY: | | 14,137 |
| Projected YEAR END TOTAL: | | 74,000 |
| PROPOSED Line Item Amount: | | 75,350 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|--------|
| PREVIOUS YEAR BUDGET: | 74,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 1.8% |
| % Change to Previous Year Budget | 1.8% |
| Dollar difference between proposed budget & current budget | 1,350 |

NARRATIVE: See attached worksheet for detail of costs

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

| | | | |
|---------------------------------------------------|---------------------------------------------|------------------|-----------------------------------------------------------------------|
| Worksheet 5687A | | | |
| Budget Detail Worksheet | | | |
| Line Item: Memberships & Subscriptions | | | Description |
| Acct. No. 5687 | | Amount | |
| | Alliance for Water Efficiency | \$ 500 | Annual Membership |
| | ACWA | \$ 15,000 | Membership dues/Delta Sustainability |
| | AWWA | \$ 2,000 | Membership dues and technical publications |
| | BAWSCA | \$ 32,000 | Annual assessment & dues |
| | California Emergency Utilities | \$ 500 | Annual Membership |
| | California Special Districts | \$ 7,000 | Annual membership |
| | California Urban Water Conservation Council | \$ 2,500 | Annual Membership |
| | Chamber of Commerce | \$ 600 | Membership dues |
| | CSDA | \$ 5,000 | Membership dues |
| | Half Moon Bay Review | \$ 60 | Annual Subscription |
| | IAMPO | \$ 100 | Subscription for Backflow Prevention Magazine |
| | Miscellaneous | \$ 3,390 | Miscellaneous Dues/Memberships/Subscriptions |
| | Tyler User Groups | \$ 1,000 | Tyler Software |
| | Water Education Foundation | \$ 1,000 | Membership dues and technical publications |
| | Water Net | \$ 250 | Publication & Membership |
| | Water Research Foundation | \$ 1,100 | Annual Membership Dues |
| | Water ReUse | \$ 600 | Annual Association Dues |
| | Wellness Program | \$ 1,500 | Wellness Program group membership in health club |
| | West Group (Formally Barclays) | \$ 600 | Updates on California Code of Regulations regarding construction laws |
| | Wienhoff & Associates | \$ 650 | Consortia Fee |
| | TOTAL | \$ 75,350 | |
| | | | |
| | | | |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5688 Description: Election Expense | |
| Actual Amount As Of: 30-Apr 2017 | 0 |
| PROJECTED ACTIVITY to END of FY: | 0 |
| Projected YEAR END TOTAL: | 0 |
| PROPOSED Line Item Amount: | 0 |

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 0

% Change Actual Year End compared to Proposed Line item amount.

% Change to Previous Year Budget

Dollar difference between proposed budget & current budget 0

NARRATIVE:

No elections in 2017/18 (next election November 2018)

Spread:

| | | | | | | |
|-----|-----|-----|-----|-----|-----|--------|
| Jul | Aug | Sep | Oct | Nov | Dec | Totals |
| Jan | Feb | Mar | Apr | May | Jun | |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5689 Description: Union Expenses | |
| Actual Amount As Of: 30-Apr 2017 | 0 |
| PROJECTED ACTIVITY to END of FY: | 6,000 |
| Projected YEAR END TOTAL: | 6,000 |
| PROPOSED Line Item Amount: | 6,000 |

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: 6,000

% Change Actual Year End compared to Proposed Line item amount. 0.0%

% Change to Previous Year Budget 0.0%

Dollar difference between proposed budget & current budget 0

NARRATIVE:

| | | |
|----------------------------|-------|-----------------|
| Union Negotiation Services | | \$ 6,000 |
| | TOTAL | <u>\$ 6,000</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5700 Description: County Fees | |
| Actual Amount As Of: 30-Apr 2017 | 11,242 |
| PROJECTED ACTIVITY to END of FY: | 7,758 |
| Projected YEAR END TOTAL: | 19,000 |
| PROPOSED Line Item Amount: | 20,000 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|---------------|
| PREVIOUS YEAR BUDGET: | 19,000 |
| % Change Actual Year End compared to Proposed Line item amount. | 5.3% |
| % Change to Previous Year Budget | 5.3% |
| Dollar difference between proposed budget & current budget | 1,000 |

NARRATIVE:

| | |
|----------------------------------------------------------|--------------------|
| 1. The cost of the LAFCo budget, estimated | \$6,000.00 |
| 2. Hazardous Material Handling (Nunes & Denniston) | \$4,000.00 |
| 3. Property Taxes | \$1,500.00 |
| 4. Annual Encroachment Permit | \$7,000.00 |
| 5. District Digital Mapping - Secured Master Data | \$1,500.00 |
| | <u>\$20,000.00</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|----------------------------------------------------------------------------------------------------------|---------------|
| Acct. No. 5705 Description: State Fees | |
| Actual Amount As Of: 30-Apr 2017 | 37,135 |
| PROJECTED ACTIVITY to END of FY: | 2,865 |
| Projected YEAR END TOTAL: | 40,000 |

| | |
|-----------------------------------|---------------|
| PROPOSED Line Item Amount: | 24,000 |
|-----------------------------------|---------------|

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|---------|
| PREVIOUS YEAR BUDGET: | 16,000 |
| <hr/> | |
| % Change Actual Year End compared to Proposed Line item amount. | (40.0%) |
| % Change to Previous Year Budget | 50.0% |
| Dollar difference between proposed budget & current budget | 8,000 |

NARRATIVE:

- #1 Fees are charged by the State Water Resources Control Board for reviewing applications and annual permits/reports on operation of the Nunes & Denniston *Water Treatment Plants*
- #2 Water Rights (initialized by SWRCB) for both Pilarcitos & San Vicente
- #3 RWQCB NPDES Annual Fee (estimated)
- #4 Bay Area Air Quality Management Dist - Permits to Operate

| | |
|----|----------|
| #1 | \$16,000 |
| #2 | \$2,000 |
| #3 | \$2,000 |
| #4 | \$4,000 |
| | <hr/> |
| | \$24,000 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

Line Item **Amount**

Acct. No. **5712** Description: **Existing Bonds - 2006B**

Actual Amount As Of: 30-Apr 2017 **486,360**

PROJECTED ACTIVITY to END of FY: **0**

Projected YEAR END TOTAL: **486,360**

| | |
|-----------------------------------|----------------|
| PROPOSED Line Item Amount: | 486,776 |
|-----------------------------------|----------------|

Approved Line Item Amount:

PREVIOUS YEAR BUDGET: **486,426**

| | |
|-----------------------------------------------------------------|------|
| % Change Actual Year End compared to Proposed Line item amount. | 0.1% |
| % Change to Previous Year Budget | 0.1% |
| Dollar difference between proposed budget & current budget | 350 |

NARRATIVE:

CSCDA Pooled Financing Program Series 2006B

| | |
|--------------------------------|------------------|
| September 2017 Payment | \$361,856 |
| March 2018 Payment | \$121,963 |
| Annual fees (CSCDA/Admin Fees) | \$2,957 |
| | \$486,776 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------------------|----------------|
| Acct. No. 5715 Description: Existing Bond-CIEDB 11-099 | |
| Actual Amount As Of: 30-Apr 2017 | 336,409 |
| PROJECTED ACTIVITY to END of FY: | 0 |
| Projected YEAR END TOTAL: | 336,409 |
| PROPOSED Line Item Amount: | 336,269 |

Approved Line Item Amount:

| | |
|-----------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 338,024 |
| % Change Actual Year End compared to Proposed Line item amount. | (0.0%) |
| % Change to Previous Year Budget | (0.5%) |
| Dollar difference between proposed budget & current budget | -1,755 |

NARRATIVE:

California Infrastructure & Economic Development Bank (I-Bank) - CIEDB-11-099

| | |
|----------------------|-----------------|
| July 2017 Payment | \$262,467 |
| January 2018 Payment | <u>\$73,802</u> |
| | \$336,269 |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |

COASTSIDE COUNTY WATER DISTRICT

Budget Worksheet

**Fiscal Year
2017/2018**

| <u>Line Item</u> | <u>Amount</u> |
|---------------------------------------------------------------------------|----------------|
| Acct. No. 5716 Description: CIEDB 16-111 | |
| Actual Amount As Of: 30-Apr 2017 | 145,203 |
| PROJECTED ACTIVITY to END of FY: | 0 |
| Projected YEAR END TOTAL: | 145,203 |
| PROPOSED Line Item Amount: | 324,652 |

Approved Line Item Amount:

| | |
|------------------------------------------------------------------------|----------------|
| PREVIOUS YEAR BUDGET: | 145,203 |
| % Change Actual Year End compared to Proposed Line item amount. | 123.6% |
| % Change to Previous Year Budget | 123.6% |
| Dollar difference between proposed budget & current budget | 179,449 |

NARRATIVE:

Reflects new Ibank loan per loan schedule

| | | |
|-----------|-----------------|------------------|
| (due 8/1) | July payment | \$229,848 |
| (due 2/1) | January payment | \$94,804 |
| | | <u>\$324,652</u> |

Spread:

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| Jul | Aug | Sep | Oct | Nov | Dec |
| Jan | Feb | Mar | Apr | May | Jun |