

2017-18 hourly rates

\$27.94	Wood
\$52.28	Blackman
\$24.68	Spalding
\$26.69	Oakander
\$0.00	Dierks
\$38.77	Kline
\$0.00	Likover
\$42.55	Pierce

2018-19 factors / rates

103.00%	MOU req.
3.50%	icma
7.634%	pers
102.90%	CPI

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT**

2018-19 Budget Detail

**E X P E N D I T U R E S**

**GENERAL FUND**

**Water:**

	2018-19	2017-18	% CHANGE
<i>Employee Services</i>			
71000 Salaries and Wages			
71001 Administrative/Clerical	140,996	136,900	3.0% 3% MOU assumed
71001A [Reserved]	0	12,854	last year was JW at 8 hours/week for the year
71002 Operators	235,990	243,462	-3.1% 3% MOU, reduced payroll by 5% for BP, SK, AS and SO and shifted to septic/drainage
72000 Benefits			
72001 Dental Insurance	4,482	4,482	0.0% no change in rates
72005 Health Insurance	98,005	95,817	2.3% new rates; \$3500 flex plan contribution; no more DD \$200/mo (75%)
72006 Life Insurance	305	296	2.8%
72007 PERS	27,319	54,835	-50.2% emplr contrib. 7.634%/6.842% of payroll
72007A PERS (unfunded liability payment)	38,787		unfunded liability \$44,037 (85%-15% split) last year: \$35,541
72008 Sick leave conversion	4,129	3,995	3.4% assumes max payout for all employees
72009 Workclothes	2,375	2,308	2.9% CPI increase
72002 Deferred Compensation	12,684	13,252	-4.3%
72004 Vacation Buyout	0	489	--- buy-out of DD vacation
72003 Workers Compensation Insurance	11,334	15,834	-28.4% reduced by \$3000 due to prior FY results
72010 Medicare/Social Security	7,023	3,323	111.4% (note per PB: BP off - hired before 1986, so no medicare or SS); increase by \$4000 to reflect actual costs
72011 State Unemployment Insurance	1,278	1,278	0.0%
<b>Subtotal Employee Services</b>	<b>584,707</b>	<b>589,126</b>	<b>-0.8%</b>

Maintenance/Operations

73300 Association Dues/Permit Fees	16,433	13,054	25.9% SWRCB, CDPH, CUPA and ACWA dues; CPI increase +\$3000 to reflect actual costs
74700 Audit	8,332	9,020	-7.6% applied CPI to estimated \$9755
74600 Bookkeeping	10,370	7,650	35.6% increase to \$1,017 per month is budgeted per MAZE proposal
73400 Building/Grounds Maintenance/Path Upkeep	5,072	14,647	-65.4% applied CPI (includes \$3200 for pedestrian/bike path maintenance) but subtraced \$10k based on actual costs
74110 Director Fees	15,000	15,000	0.0% no change
75130 Election Expense and County collection charges	2,500	2,500	0.0% likely election expenses this year
73800 Fuel	12,644	12,288	2.9% applied CPI to last year's budgeted figure
74100 Insurance	22,687	22,048	2.9% applied CPI to last year's budgeted figure [CONSIDER ADJUSTMENT; LAST YEAR - \$30,829?]
74500 Legal (general)	8,000	8,000	0.0% based on 3-year history of expenseS
74140 Miscellaneous	128	124	2.7% applied CPI to last year's budgeted figure
74000 Office Supplies	12,372	12,023	3.0% applied CPI to last year's budgeted figure [CONSIDER ADJUSTMENT; LAST YEAR - \$17,776]
74800 Other Contract Services	6,186	6,012	3.0% applied CPI to last year's budgeted figure
73100 Plant	61,330	64,461	-4.9% applied CPI to last year's budgeted figure and subtracted \$5000 based on actual costs
73600 Power	3,370	3,275	2.9% applied CPI to last year's budgeted figure
73000 Roads	3,000	3,000	0.0%
73200 Lab supplies/tests	15,108	9,823	53.8% applied CPI to last year's budgeted figure and added \$5000 based on actual costs
73700 Telephone/Fax/Internet	12,100	11,759	2.9% applied CPI to last year's budgeted figure
74300 Tools / Supplies	10,066	6,867	46.6% applied CPI to last year's budgeted figure and added \$3000 to reflect actual costs
73500 Travel/Education	1,283	1,247	2.9% applied CPI to last year's budgeted figure
73900 Uncollectible Accounts	500	500	0.0%
74200 Vehicles / Mobile Equipment	5,000	5,000	0.0% [ADJUSTMENT -- in 2016-17 was \$2,738]
<b>Subtotal Maintenance/Operations</b>	<b>231,481</b>	<b>228,297</b>	<b>1.4%</b>

**Sewer:****2018-19****2017-18 % CHANGE***Employee Services*

71000	Salaries and Wages			
71001	Administrative/Clerical	17,626	17,144	2.8% 3% MOU increase
71001A	[Reserved]			
71002	Operators	59,118	60,166	-1.7% 3% MOU increase; removes pass-through of Mesa Park payroll (\$11,375)
71992A	[Reserved]	0	0	
72000	Benefits			
72001	Dental Insurance	933	933	0.0% dental premiums reduced
72005	Health Insurance	20,050	19,843	1.0% new rates; \$3500 employer flex plan contribution, no more DD \$200/mo (25%)
72006	Life Insurance	90	67	34.4% increase in rates
72007	PERS	5,779	10,580	-45.4% increased unfunded liability payment
72007A	PERS (unfunded liability payment)	6,845		
72008	Sick leave conversion	873	857	1.9% assumes max payout for all employees
72009	Workclothes	322	313	2.9% CPI increase
72002	Deferred Compensation	2,686	2,706	-0.7%
72004	Vacation Buyout	0	54	--- DD buyout; 3% MOU increase
72003	Workers Compensation Insurance	1,901	2,952	-35.6% reduced by \$1000 to reflect actual costs
72010	Medicare/Social Security	1,937	1,451	33.5% added \$500 to reflect actual costs
72011	State Unemployment Insurance	239	239	0.0%
	<b>Subtotal Employee Services</b>	<b>118,400</b>	<b>117,306</b>	<b>0.9%</b>

*Maintenance/Operations*

73300	Association Dues/Permit Fees	5,698	5,537	2.9% CPI increase
74700	Audit	1,080	1,087	-0.6% applied CPI to estimated \$10,500
74600	Bookkeeping	1,220	900	35.6% \$1,017 per month is budgeted
73400	Building/Grounds Maintenance	6,739	6,549	2.9% applied CPI to last year's budgeted figure
73800	Fuel	1,775	1,785	-0.6% applied CPI to last year's budgeted figure
74100	Insurance	2,151	2,090	2.9% applied CPI to last year's budgeted figure [CONSIDER ADJUSTMENT]
74500	Legal (general)	2,000	2,000	0.0%
74140	Miscellaneous	50	50	0.0%
74000	Office Supplies	1,245	1,210	2.9% applied CPI to last year's budgeted figure [CONSIDER ADJUSTMENT]
74800	Other Contract Services	580	580	0.0%
73100	Plant	20,000	20,000	0.0% last year reduced based on recent years' expenditures and moved \$16,702 to sewer reserves; held at \$20k
73600	Power	7,494	4,367	71.6% applied CPI to last year's budgeted figure and added \$3000 based on actual costs
73200	Lab supplies/tests	5,427	5,459	-0.6% applied CPI to last year's budgeted figure
73700	Telephone/Fax/Internet	1,232	1,239	-0.6% added CPI to last year's budgeted figure
74300	Tools / Supplies	1,629	1,638	-0.6% applied CPI to last year's budgeted figure
73500	Travel/Education	500	500	0.0%
74200	Vehicles / Mobile Equipment	2,000	2,000	0.0% ADJUSTMENT - \$0 spent last FY
	<b>Subtotal Maintenance/Operations</b>	<b>60,819</b>	<b>56,991</b>	<b>6.7%</b>

**Drainage/Septic****2018-19****2017-18 % CHANGE***Employee Services*

## 71000 Salaries and Wages

71001	Administrative/Clerical	8,294	8,053	3.0%	consider reducing % of time allocated to JLB and BW in future (4% now)
71002	Operators	14,214	25,709		BP, SK, SO and AS - 5% of time over the year (104 hours each)
71002A	Operators [Reserved]	0	0		

## 72000 Benefits

72001	Dental Insurance	133	133	0.0%	no change in dental premiums
72005	Health Insurance	2,680	2,562	4.6%	
72006	Life Insurance	5	5	0.0%	
72007	PERS	633	1,073	-41.0%	
72007A	PERS (unfunded liability payment)	493			
72008	Sick leave conversion	96	93	3.2%	
72009	Workclothes	66	66	2.8%	applied CPI to last year's budgeted figure
72002	Deferred Compensation	290	282	2.8%	
72004	Vacation Buyout	0	54	---	applied CPI to last year's budgeted figure
72003	Workers Compensation Insurance	712	1,333	-46.6%	
72010	Medicare/Social Security	367	364	0.0%	
72011	State Unemployment Insurance	34	34		

**Subtotal Employee Services****28,017      39,762      -29.5%***Maintenance/Operations*

74700	Audit	540	543	-0.6%	applied CPI to \$10,500
74600	Bookkeeping	610	450	---	\$750/month is budgeted
74500	Legal (general)	0	0	---	
74000	Office Supplies	506	509	-0.6%	applied CPI to last year's budgeted figure
74140	Miscellaneous	82	83	-0.6%	applied CPI to last year's budgeted figure
73700	Telephone/Fax/Internet	244	245	-0.6%	applied CPI to last year's budgeted figure
74800	Drainage Projects/Other Contract Services/Culvert Purchases	10,000	30,000	0.0%	TO BE DETERMINED
73500	Travel/Education	150	150		

**Subtotal Maintenance/Operations****12,133      31,981      -62.1%**

<b>Resource Recovery:</b>	<b>2018-19</b>	<b>2017-18</b>	<b>% CHANGE</b>
<i>Employee Services</i>			
71000 Salaries and Wages			
71001 Administrative/Clerical	3,877	3,765	3.0% MOU increase
71002 Maintenance/Operations	72,842	72,842	0.0% \$22.50/hr for 32 hr/wk for Joe; \$20/hr for 32 hr/wk for Oscar
72000 Benefits			
72001 Dental Insurance	67	67	0.0%
72005 Health Insurance	1,331	1,274	4.5%
72006 Life Insurance	2	2	0.0%
72007 PERS	294	369	-20.2%
72007A PERS (unfunded liability payment)	99		
72008 Sick leave conversion	44	43	2.3% 3% MOU increase
72009 Workclothes	0	0	
72002 Deferred Compensation	136	132	3.0% 3% MOU increase
72004 Vacation Buyout	5	5	0.0%
72003 Workers Compensation Insurance	2,046	3,544	-42.3% reduced by \$1500 to reflect actual costs
72010 Medicare/Social Security	5,628	5,627	0.0% RRP not in PERS
72011 State Unemployment Insurance	641	638	0.5%
<b>Subtotal Employee Services</b>	<b>87,012</b>	<b>88,308</b>	<b>-1.5%</b>
<i>Maintenance/Operations</i>			
74700 Audit	216	217	-0.6% CPI increase applied to \$10,500
74600 Bookkeeping	611	546	11.9% share of \$1.017 per month budgeted
73400 Building/Grounds Maintenance	3,000	9,000	-66.7% based on FY 2016-17 actuals
73800 Fuel	1,800	1,800	0.0% based on FY 2014-15 actuals
74100 Insurance	400	403	-0.6% applied CPI to last year's budgeted figure
73300 County of Marin Annual Permit Fee	4,500	4,500	0.0% new annual fee from County of Marin
74000 Office Supplies	741	745	-0.6% applied CPI to last year's budgeted figure
74800 Other Contract Services	30,000	30,000	0.0% tub grinder rentals; increased based on last fy
74200 Vehicles / Mobile Equipment	520	523	-0.6% applied CPI to last year's budgeted figure
<b>Subtotal Maintenance/Operations</b>	<b>41,788</b>	<b>47,734</b>	<b>-12%</b>
<b>Total Operating Expenditures</b>	<b>1,164,356</b>	<b>1,199,504</b>	<b>-3%</b>

Debt/Capital Projects	2018-19	2017-18	% CHANGE
<b>WATER:</b>			
Debt			
13110 Terrace Avenue Loan Repayment	30,400	30,400	0% assume two loan repayments of \$15,200 each in FY2016-17
13111 Water Loan Repayments	0	0	--- paid off loan in 6/15
13113 CREB's	37,812	37,812	
Capital Projects			
11800 Capital Improvement Projects (not incl. staff time)	245,000	78,000	214% water mains (\$30K (Cedar) and \$45k (Fern)), hydrts (10k) + additional \$160k for East Tank rehab project
71002A Operators (capital projects) RESERVED			
Other Capital Expenses			
11214 Office Building Improvements	70,000	10,000	600% install new septic for 270 Elm Road (\$50,000); decommission fire suppression under the building (\$20k)
11181 Vehicles/Field Equipment Purchases			---
11190 Inventory			
<b>Subtotal Debt/Capital -- Water</b>	<b>383,212</b>	<b>156,212</b>	<b>145%</b>
<b>SEWER:</b>			
Debt			
S13109 Sewer Loan Repayments	0	0	--- PAID OFF
13114 CREB's	14,125	14,125	
Capital Projects			
S11800 Capital Improvement Projects (not incl. staff time)	120,000	49,400	143% prepurchase of pump station and enclosure
Other Capital Expenses			
S11181 Vehicles/Field Equipment			--- need to purchase second new truck
<b>Subtotal Capital -- Sewer</b>	<b>134,125</b>	<b>63,525</b>	<b>111%</b>
<b>SEPTIC:</b>			
Z11800 Capital Improvement Projects (not incl. staff time)			--- MOVED TO OPERATIONS SECTION OF BUDGET
<b>Subtotal Capital -- Septic</b>	<b>0</b>	<b>0</b>	<b>---</b>
<b>RESOURCE RECOVERY:</b>			
R11800 Capital Improvement Projects (not incl. staff time)	0	0	--- bulkhead???
R11181 Mobile Equipment			
<b>Subtotal Capital -- Resource Recovery</b>	<b>0</b>	<b>0</b>	<b>---</b>
<b>Total Capital Expenditures</b>	<b>517,337</b>	<b>219,737</b>	<b>135%</b>

Reserves	2018-19	2017-18	% CHANGE	
<b>Water:</b>				
11500 Equipment, System and Contingencies	0	60,000	---	no contributions to reserves this year -- paying for \$160k extra for East Tank
11600 Special Contribution to Reserves	0	51,032	---	no contributions to reserves this year -- paying for \$160k extra for East Tank
11700 Hazardous Trees	13,000	18,000	-28%	replenish account
11300 Solar	28,665	27,457		amount saved in power (2/3 of 42,997 per Don's spreadsheet for this FY)
<b>Subtotal Designated Water Funds</b>	<b>41,665</b>	<b>156,489</b>	<b>-73%</b>	
<b>Sewer:</b>				
S11500 Equipment, System and Contingencies	0	23,655	---	no contribution this year due to prepurchase of pumps
S11600 Special Contribution to Repay Endowment Fund	0	36,542	---	no further repay of \$200k "loan" from LAIF for lift station pump project this year (balance due is \$100k)
S11700 [removed account]			---	
S11300 Solar	14,332	\$13,728.00		amount saved in power (1/3 of 42997 per Don's spreadsheet for this FY)
<b>Subtotal Designated Sewer Funds</b>	<b>14,332</b>	<b>73,925</b>	<b>-81%</b>	
<b>Septic:</b>				
Z11700 Contingencies	0	0	---	
<b>Subtotal Designated Septic Funds</b>	<b>0</b>	<b>0</b>	<b>---</b>	

**Resource Recovery:**

R11500 Equipment Replacement			---
R11700 Contingencies			---
<b>Subtotal Designated Resource Recovery Fu</b>	<b>0</b>	<b>0</b>	<b>---</b>

**Beach:**

5510BM Beach Maintenance	5,000	5,000	0%
<b>Subtotal Designated Beach Funds</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>

**Bonds (G.O.):**

Principle and Interest	6,825	6,825	0% retired \$19,225 annual bond payment in 2014
<b>Subtotal Restricted Bond Funds</b>	<b>6,825</b>	<b>6,825</b>	<b>0%</b>
<b>Total Designated Funds Expenditures</b>	<b>67,822</b>	<b>242,239</b>	<b>-72%</b>
<b>Total Capital Expenditures</b>	<b>517,337</b>	<b>219,737</b>	<b>135%</b>
<b>Total Operating Expenditures</b>	<b>1,164,356</b>	<b>1,199,504</b>	<b>-3%</b>

<b>TOTAL ALL BUDGETED EXPENDITURES</b>	<b>1,749,515</b>	<b>1,661,480</b>	<b>5%</b>
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**R E V E N U E**

**GENERAL FUND**

<b>Water:</b>	<b>2018-19</b>	<b>2017-18</b>	<b>% CHANGE</b>
41000 Metered Water Sales	110,000	110,000	0% actual water sales from 7/1/17 - 2/9/18 are over \$76k)
41100 Base Water Charge	766,870	748,860	2% \$64 annual increase (4.94%), from \$1293 to \$1357; LAST YEAR: \$61 (5%) increase (\$1,232 to \$1,293)
41101 Base Water Charge (tep)	18,984		---
41300 Water Service Restoration Fees			---
41400 Water Meter Installation Fees			---
41500 Water Permit Fees			---
41600 Other Water Income			---
41700 Water Reserves			---
63550 PG&E Rebates	0	0	rebates are over
<b>Subtotal Water</b>	<b>895,854</b>	<b>858,860</b>	<b>4%</b>
<b>Sewer:</b>			
S41100 Base Sewer Charge	210,955	211,628	0% \$46 annual increase (3.54%), from \$1298 to \$1344); LAST YEAR: 10% increase (\$1,180 to \$1,298)
S41200 Base Sewer Charge (tep)	8,064		---
S41300 Sewer Connection Fees			---
S41500 Sewer Permit Fees			---
S41600 Other Sewer Income	5,907	5,907	0% septage dump fees
S41700 Sewer Reserves			---
S63550 PG&E Rebates	0	0	rebates are over
<b>Subtotal Sewer</b>	<b>224,926</b>	<b>217,535</b>	<b>3%</b>
<b>Septic:</b>			
Z41100 Base Septic/Drainage Charge	24,700	24,700	0% no change in annual charge of \$70 per 354 parcels in pollution study zone
Z41200 Base Septic/Drainage Charge (tep)			---
Z41500 Septic Permit Fees			---
Z41600 Other Septic Income			---
Z41700 Septic Reserves			---
<b>Subtotal Septic</b>	<b>24,700</b>	<b>24,700</b>	<b>0%</b>
<b>Resource Recovery:</b>			
R41300 Green Waste Drop off Charges	127,000	129,910	-2% based on FY 2016-17
R41400 Chipping(new acct # needed)	1,500	4,532	-67% based on FY 2016-17
R41600 Product Sales	100	1,400	-93% based on FY 2016-17
R41700 Prior Period Revenue	0	0	--- prior period revenue carried forward
R41800 Other Income	5,000	0	--- grants from participating agencies
R47000 Interest	200	200	0%
<b>Subtotal Resource Recovery</b>	<b>133,800</b>	<b>136,042</b>	<b>-2%</b>

<b>Taxes :</b>	<b>2018-19</b>	<b>2017-18</b>	<b>% CHANGE</b>
45100 Current Taxes	310,000	294,000	5% UPDATED BASED ON LAST FY
45200 Property Tax Current Unsecured	18,000	18,000	0%
45300 Property Tax Prior Secured Delinquent			---
45400 Property Tax Prior Secured Redeemed			---
45500 Homeowners Property Tax Relief (State)	0	0	---
45600 Period SB 2557 Charges	(2,500)	(2,500)	0% THIS IS AN EXPENSE
46000 Exces ERAF	25,000	0	--- unknown for this fy
45800 Supp Assmt Current	0	\$0.00	
45900 Supp Assmt Redempt	0	0	
<b>Subtotal Taxes</b>	<b>350,500</b>	<b>309,500</b>	<b>13%</b>
<b>Other Income :</b>			
47000 Interest on Reserves	9,000	3,000	200% actual interest earned last fiscal year was \$9,298.14
48000 General Obligation Bonds	0	6,825	--- retired \$19,225 in bond debt in 2014; will retire 6,825 in bond debt in 2018
49000 Other Income/Solid Waste Franchise Fee	5,000	1,000	400%
49100 Property Rentals	5,040	5,040	0% not renting lab building; reduction in rent to BCC
49200 Equipment Rentals			---
49300 Prior Period Revenue	0	0	---
49500 Miscellaneous Refunds and Credits			---
49600 Deferred Capital Expenditures			---
<b>Subtotal Other Income</b>	<b>19,040</b>	<b>15,865</b>	<b>20%</b>
<b>Total Revenue General Fund</b>	<b>1,648,820</b>	<b>1,562,502</b>	<b>6%</b>

<b>Designated Funds/Reserves</b>	<b>2018-19</b>	<b>2017-18</b>	<b>% CHANGE</b>
<b>Water:</b>			
11500 Equipment, System and Contingencies	38,309	0	--- \$45,768 (minus \$7459 from 1%/rates), add to \$114,252 to pay \$160k needed for East Tank project
11600 LAIF	0	0	--- no use of reserves this year
11700 Solar	37,812	37,812	0%
<b>Subtotal Designated Water Funds</b>	<b>76,121</b>	<b>37,812</b>	<b>101%</b>
<b>Sewer:</b>			
S11500 Equipment, System and Contingencies			--- no use of reserves this year
S11600 LAIF	0	0	--- no use of reserves this year
S11700 Solar	14,125	14,125	0%
<b>Subtotal Designated Sewer Funds</b>	<b>14,125</b>	<b>14,125</b>	<b>0%</b>
<b>Septic:</b>			
Z11700 Contingencies	15,451	47,043	-67% draw from designated fund to fund costs
<b>Subtotal Designated Septic Funds</b>	<b>15,451</b>	<b>47,043</b>	<b>-67%</b>

**Resource Recovery:**

R11500 Equipment Replacement	0	0	---
R11700 Contingencies	0	0	---
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<b>Subtotal Designated Resource Recovery Fu</b>	<b>0</b>	<b>0</b>	<b>---</b>

**Beach:**

5510BM Beach Maintenance	0	0	0%
<b>Subtotal Designated Beach Funds</b>	<b>0</b>	<b>0</b>	<b>---</b>

**Bonds (G.O.):**

Principle and Interest	6,825	6,825	0%
<b>Subtotal Restricted Bond Funds</b>	<b>6,825</b>	<b>6,825</b>	<b>0%</b> deleted from revenue calc because counted twice
<b>Total Revenue Designated Funds</b>	<b>105,697</b>	<b>98,980</b>	<b>7%</b>

<b>TOTAL ALL BUDGETED REVENUES</b>	<b>1,754,517</b>	<b>1,661,482</b>	<b>6%</b>	(5,001)
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**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT - 2018-19 Budget**

04/10/18

(2017-18)

approved July 19, 2017

**EXPENDITURES**

<b>Employee Services</b>	<b>Water</b>	<b>Sewer</b>	<b>Septic</b>	<b>RRP</b>	<b>Total</b>	<b>% chg</b>	<b>Water</b>	<b>Sewer</b>	<b>Septic</b>	<b>RRP</b>	<b>Total</b>
Administrative/clerical	140,996	17,626	8,294	3,877	170,793	3%	136,900	17,144	8,053	3,765	165,862
Temporary Hire	0	0			0		12,854	0			12,854
Operators	235,990	59,118	14,214	72,842	382,164	-5%	243,462	60,166	25,709	72,842	402,179
Benefits	188,085	37,578	4,397	1,978	232,038	7%	175,474	35,354	4,269	1,892	216,989
Workers Compensation Insurance	11,334	1,901	712	2,046	15,993	-32%	15,834	2,952	1,333	3,544	23,663
Employer Taxes	8,302	2,176	401	6,269	17,148	32%	4,601	1,690	398	6,265	12,954
<b>subtotal - employee services</b>	<b>584,707</b>	<b>118,399</b>	<b>28,018</b>	<b>87,012</b>	<b>818,136</b>	<b>-2%</b>	<b>589,125</b>	<b>117,306</b>	<b>39,762</b>	<b>88,308</b>	<b>834,501</b>
<b>Maintenance</b>											
Association Dues	16,433	5,698			22,130	19%	13,054	5,537			18,592
Audit	8,332	1,080	540	216	10,169	-6%	9,020	1,087	543	217	10,868
Bookkeeping	10,370	1,220	610	611	12,812	34%	7,650	900	450	546	9,546
Building / Grounds	5,072	6,739		3,000	14,811	-51%	14,647	6,549		9,000	30,197
Director Fees	15,000				15,000	0%	15,000				15,000
Election Expense	2,500				2,500		2,500				2,500
Fuel	12,644	1,775		1,800	16,219	2%	12,288	1,785		1,800	15,873
Insurance	22,687	2,151		400	25,238	3%	22,048	2,090		403	24,540
Legal	8,000	2,000	0		10,000	0%	8,000	2,000	0		10,000
Miscellaneous	128	50	82	4,500	4,760	0%	124	50	83	4,500	4,757
Office Expenses	12,372	1,245	506	741	14,864	3%	12,023	1,210	509	745	14,487
Contractual Services/Projects	6,186	580	10,000	30,000	46,766	-30%	6,012	580	30,000	30,000	66,592
Plant	61,330	20,000			81,330	-4%	64,461	20,000			84,461
Power	3,370	7,494			10,864	42%	3,275	4,367			7,641
Roads	3,000				3,000	0%	3,000				3,000
Lab supplies / analyses	15,108	5,427			20,535	34%	9,823	5,459			15,282
Telephone/Fax	12,100	1,232	244		13,576	3%	11,759	1,239	245		13,243
Tools / Supplies	10,066	1,629			11,695	37%	6,867	1,638			8,506
Travel/Education	1,283	500	150		1,933	2%	1,247	500	150		1,897
Uncollectible Accounts	500				500	0%	500				500
Vehicles / Mobile Equipment	5,000	2,000		520	7,520	0%	5,000	2,000		523	7,523
<b>subtotal - maintenance</b>	<b>231,481</b>	<b>60,819</b>	<b>12,133</b>	<b>41,788</b>	<b>346,221</b>	<b>-5%</b>	<b>228,298</b>	<b>56,991</b>	<b>31,981</b>	<b>47,734</b>	<b>365,003</b>

(2017-18)

Debt	Water	Sewer	Septic	RRP	Total	% chg	Water	Sewer	Septic	RRP	Total
Loan Repayment	30,400	0			30,400	0%	30,400	0			30,400
Bond Principle and Interest	6,825				6,825	0%	6,825				6,825
CREB's (solar bonds)	37,812	14,125			51,937		37,812	14,125			51,937
<b>Capital</b>											
Capital Improvement Projects (not incl. staff time)	245,000	120,000	0	0	365,000	186%	78,000	49,400	0	0	127,400
[Reserved]	0	0	0		0		0	0	0		0
Capital Purchases	70,000	0		0	70,000	600%	10,000	0		0	10,000
<b>subtotal - debt + capital</b>	<b>390,037</b>	<b>134,125</b>	<b>0</b>	<b>0</b>	<b>524,162</b>	<b>131%</b>	<b>163,037</b>	<b>63,525</b>	<b>0</b>	<b>0</b>	<b>226,562</b>
<b>Reserves</b>											
Water, Sewer, Drainage/Septic	0	0	0		0	---	111,032	60,197	0		171,229
Hazardous Trees	13,000	0			13,000	-28%	18,000	0			18,000
Groin/Seawall Maintenance	5,000				5,000	0%	5,000				5,000
Solar	28,665	14,332			42,997		27,457	13,728			41,185
<b>subtotal - Reserves</b>	<b>46,665</b>	<b>14,332</b>	<b>0</b>		<b>60,997</b>	<b>-74%</b>	<b>161,489</b>	<b>73,925</b>	<b>0</b>		<b>235,414</b>
<b>Total - All Expenditures</b>	<b>1,252,890</b>	<b>327,676</b>	<b>40,151</b>	<b>128,800</b>	<b>1,749,517</b>	<b>5%</b>	<b>1,141,949</b>	<b>311,748</b>	<b>71,743</b>	<b>136,042</b>	<b>1,661,481</b>
<b>REVENUE</b>											
Annual Service Charges	785,854	219,019	24,700		1,029,573	5%	748,860	211,628	24,700		985,188
General Obligation Bonds	0				0	---	6,825				6,825
Interest	8,000	1,000		200	9,200	188%	2,000	1,000		200	3,200
Prior Period Revenue		0			0						0
Other Income	5,000	5,907	0		10,908	58%	1,000	5,907	0		6,908
LAIF Reserve Funds	0	0	0		0		0	0	0		0
Property Rentals	5,040				5,040	0%	5,040				5,040
Water, Sewer, Drainage/Septic Designated Funds	38,309	0	15,451	0	53,760	14%	0	0	47,043	0	47,043
RRP (chipping/greenwaste)				128,500	128,500	-4%				134,442	134,442
Water/Product Sales	110,000			100	110,100	-1%	110,000			1,400	111,400
Taxes	262,875	87,625			350,500	13%	230,412	79,088			309,500
Solar Designated Funds	37,812	14,125			51,937		37,812	14,125			51,937
<b>Total - All Revenue</b>	<b>1,252,890</b>	<b>327,676</b>	<b>40,151</b>	<b>128,800</b>	<b>1,749,517</b>	<b>5%</b>	<b>1,141,949</b>	<b>311,748</b>	<b>71,743</b>	<b>136,042</b>	<b>1,661,481</b>

0

	Water	Sewer	Septic	RRP
<b>2017-18 Residential Service Charges</b>	<b>\$1,293.00</b>	<b>\$1,298.00</b>	<b>\$70.00</b>	<b>---</b>
–Commercial	N/A	\$1323-1748	N/A	---
<b>Proposed 2018-19 Residential Service Charges</b>	<b>\$1,357.00</b>	<b>\$1,344.00</b>	<b>\$70.00</b>	<b>---</b>
–Commercial	N/A	\$1,369-\$1794	N/A	---
<b>Individual Residential Adjustments Needed</b>	<b>\$64.00</b>	<b>\$46.00</b>	<b>\$0.00</b>	<b>---</b>
<b>Percentage Increase (decrease)</b>	<b>4.95</b>	<b>3.54</b>	<b>0.00</b>	<b>---</b>