

BEAR VALLEY COMMUNITY SERVICES DISTRICT

# FINAL BUDGET



FISCAL YEAR 2018/19

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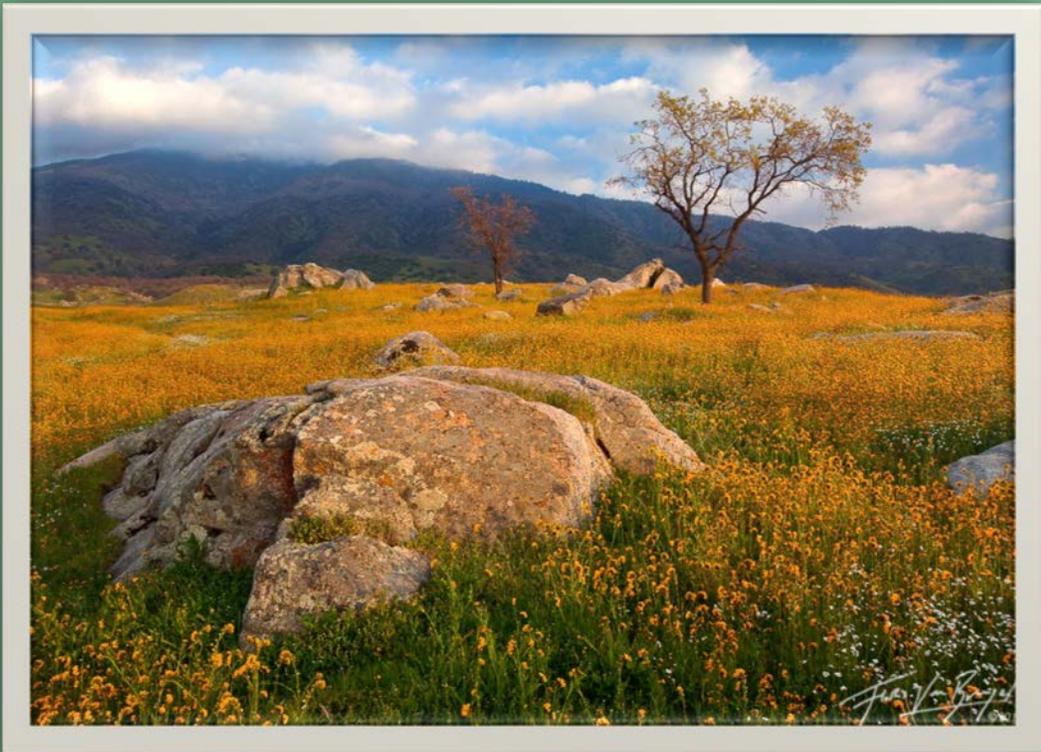
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# BUDGET OVERVIEW



# BEAR VALLEY COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2018/19

## BOARD OF DIRECTORS

GIL GRACE, PRESIDENT  
JANE BARON, VICE-PRESIDENT  
JAY CARLYN, DIRECTOR  
GREGORY HAHN, DIRECTOR  
STEVE ROBERTS, DIRECTOR

## GENERAL MANAGER

WILLIAM J. MALINEN

## MANAGEMENT TEAM

JEFFERY KERMODE, ASSISTANT GENERAL MANAGER  
KRISTY MCEWEN, ASSISTANT TO THE GENERAL MANAGER/BOARD SECRETARY  
HAMED JONES, ADMINISTRATIVE SERVICES DIRECTOR  
TIMOTHE MELANSON, PUBLIC SAFETY DIRECTOR/CHIEF OF POLICE  
VACANT, PUBLIC WORKS DIRECTOR

## CORE BUDGET TEAM

DAVID EDMONDS  
HAMED JONES  
KRISTY MCEWEN  
JONATHAN OROZCO

## SUPERVISORY & SUPPORT STAFF

### ADMINISTRATION

Jonathan Orozco, Accountant II

### PUBLIC SAFETY

Damon Pearce, Sergeant  
Karolyn Hartmann, Administrative Analyst

### ROADS

Will Parks, Acting Road Supervisor

### WATER

Will Parks, Water Supervisor

### WASTEWATER

Jason Parks, Wastewater Supervisor

## ABOUT BEAR VALLEY COMMUNITY SERVICES DISTRICT

Bear Valley Community Services District serves as the local government for Bear Valley Springs. The District is similar to a city government, supplying services such as police protection, potable water, road maintenance, solid waste disposal, wastewater treatment and parks and recreation.

The District exists under California State law governing special districts (Government Code §61000 et. seq.). The District was established by resolution of Kern County Board of Supervisors on May 4, 1970, for the purpose of providing infrastructure and services for the newly developing community of Bear Valley Springs. The District is governed by a five-member Board of Directors who serve four-year, staggered terms and are elected at large. The Directors entrust the responsibility of the efficient execution of District policies to their designated representative, the General Manager.

In addition to guidelines related to powers, authority, organization and authorization to provide various services, the budget process requirements are specified below:

California Government Code Section 61110 stipulates the budget timelines and procedures to be followed by Community Services Districts. The pertinent dates are:

**July 1** – 61110(c) “On or before July 1 of each year...the board of directors shall publish a notice stating all of the following:

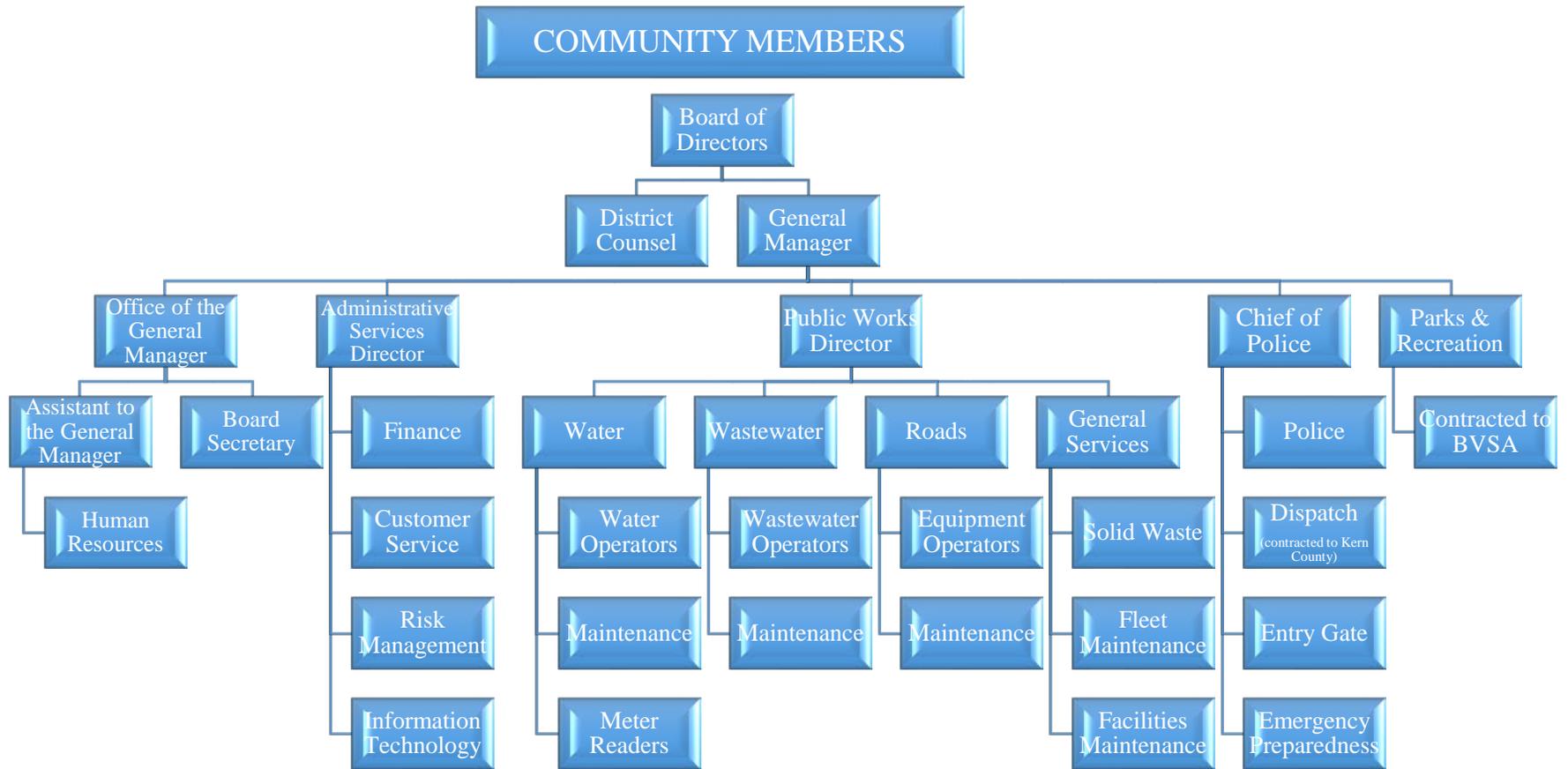
(1) Either that it has adopted a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.

(2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

**September 1** – 61110(f) “On or before September 1 of each year the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager shall forward a copy of the final budget to the auditor of each county in which the district is located.

The Bear Valley Community Services District (“the District”) is a multi-service, local government agency. The following organizational chart outlines the various services provided by the District.

# DISTRICT ORGANIZATION CHART



## FUND DESCRIPTIONS

### General Fund

The General Fund is the predominant fund for financing District programs and services. It is used to account for revenues which are not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property owners pay 1% of the assessed valuation of their property (primarily lands and structures) in accordance with Proposition 13 passed in 1978. Each parcel is assigned a Tax Rate Area (TRA) which determines the District's allocation of the 1% property tax. There are currently nineteen (19) different TRAs with different allocation formulas comprising the District.

Departments/Divisions dependent upon the General Fund/Property Tax:

Administration	Public Safety/Police
Parks & Recreation	Public Safety/Entry Gate
Public Works/General Services	

Additional Departments/Divisions benefiting from the General Fund/Property Tax in FY 2018/19 include:

Public Works/Water	Public Works/Wastewater
Public Works/Solid Waste	

Additionally, an appropriations limit must be calculated which governs the expenditure of property tax revenue. This is commonly known as the Gann Limit. This year the District is well below the threshold. Detailed information regarding the appropriations limit may be found in the Supporting Documentation section of this budget.

### Special Revenue Funds

Special Revenue Funds are collected on the property tax bill as levies against property owners for a specific purpose and therefore should be separately accounted. Historically, some of these funds, such as the Police and Gate taxes, are not adequate in themselves to fully fund the services for which they are collected, and must be supplemented with property tax from the General Fund.

Departments/Divisions receiving special revenue funds include:

Public Safety/Gate	(\$75/parcel/year)	Public Works/Roads	(\$340/parcel/year)
Public Safety/Police	(\$80/parcel/year)		

### Enterprise Funds

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. An enterprise fund is a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other government activities. An enterprise fund may not be established for normal government operations.

## FUND DESCRIPTIONS

Establishing an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal department operating the enterprise service continues to fulfill financial and managerial reporting requirements like every other department.

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Departments/Divisions operating via enterprise funds:

- Public Works/Solid Waste
- Public Works/Wastewater
- Public Works/Water

### Debt Service

Funds that will be used to pay the interest, fees and principal of long-term debt.

### Development Funds

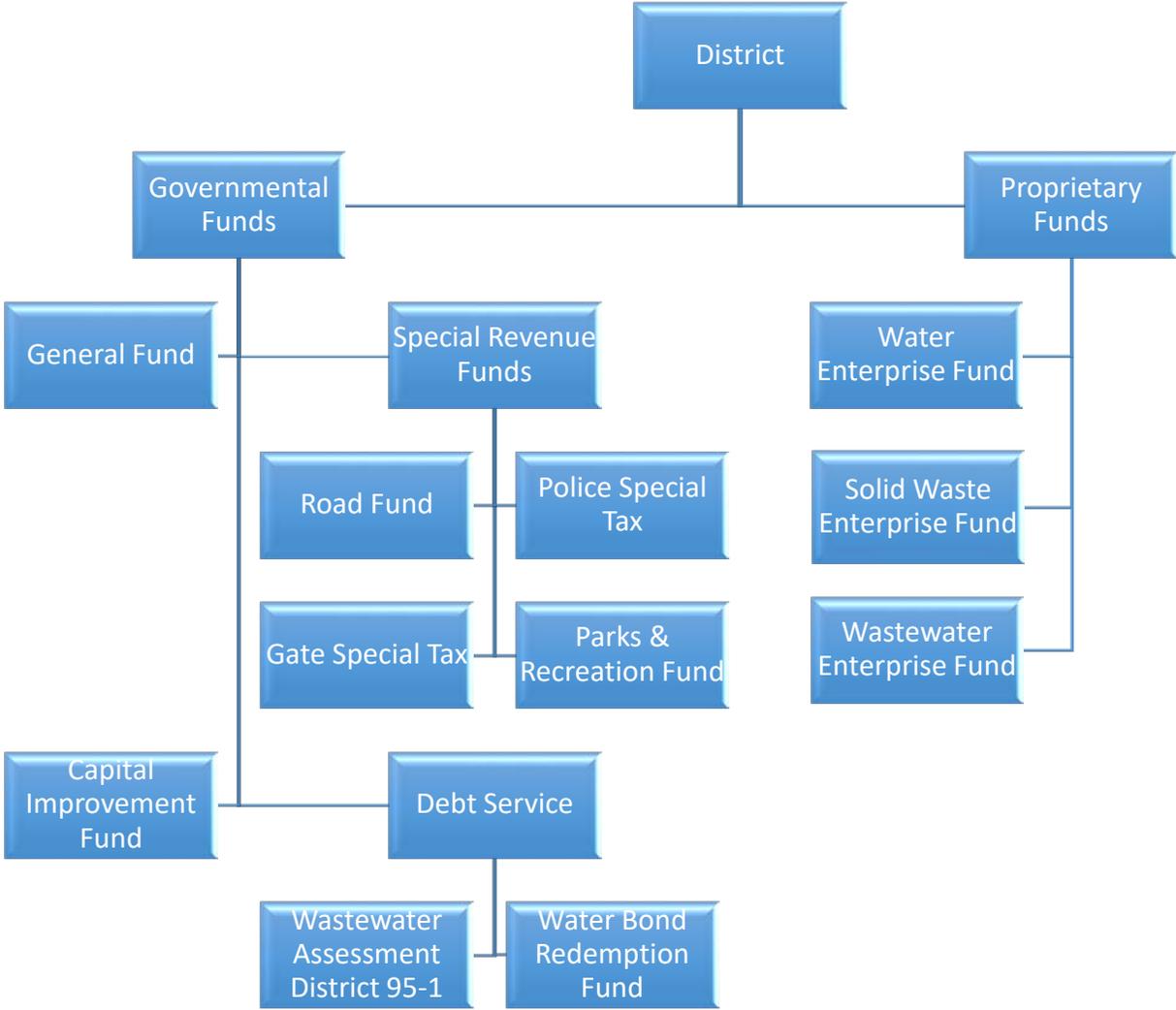
Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

Departments/Divisions with development funds:

- Public Works/Wastewater
- Public Works/Water

# FUND DESCRIPTIONS

## Chart of Funds



### **Budget Process**

On or before July 1 of each year, per Government Code 61110, the General Manager of a Community Services District may either prepare a draft spending plan independently or he may have the Board of Directors approve a preliminary budget. It is most common for the General Manager and staff to work in collaboration to develop a Preliminary Budget to present to the Board in advance of the Board adopting a Final Budget.

On or before September 1 of each year, the Board of Directors shall adopt a Final Budget by Resolution. The General Manager shall then forward a copy to the Auditor of Kern County.

### **Budget Responsibility**

Department heads and supervisors, in conjunction with the General Manager and accounting staff, are responsible for preparing their budgets. Accounting staff provides historical cost data, revenue projections, debt service and reserve estimates while the departments and divisions furnish expenditure needs, program goals and narrative. The General Manager is responsible for ensuring goals and policies of the Board are being addressed and ensuring cooperation amongst all departments, especially those competing for the same resources.

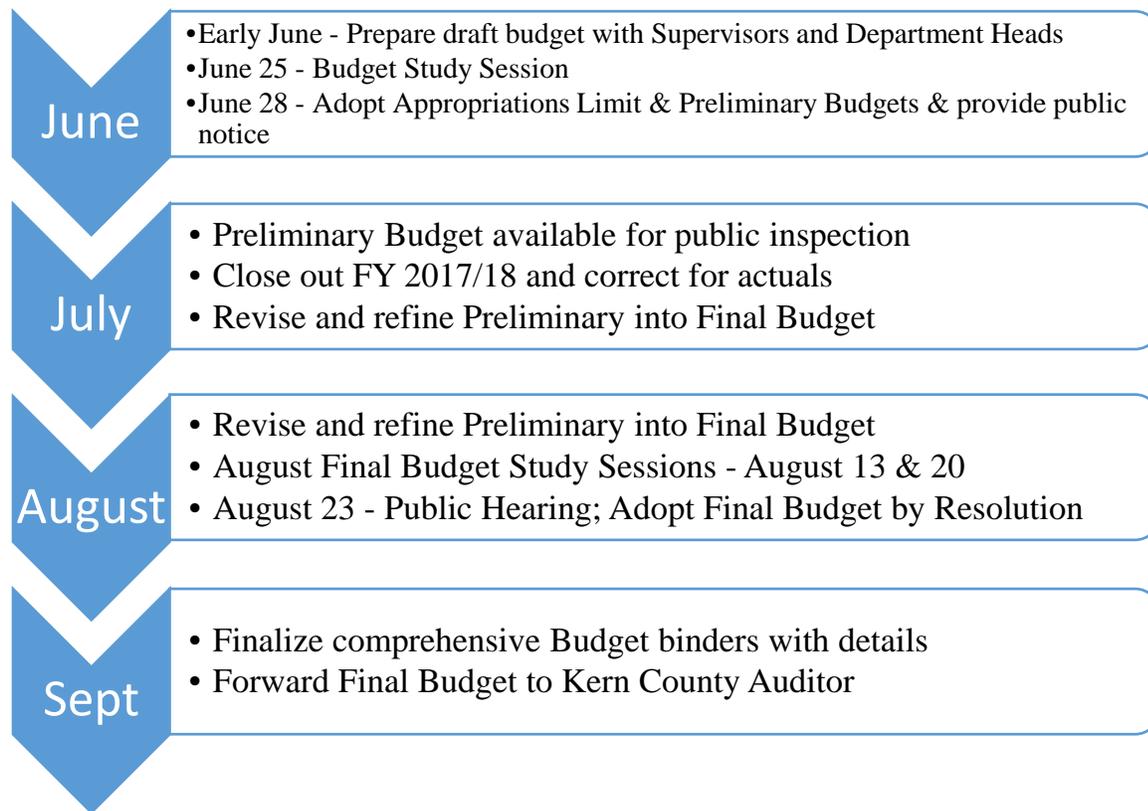
### **Budget Implementation and Review**

A budgetary control system monitored by accounting staff will be used for tracking purposes to ensure fund availability throughout the year. Department heads and supervisors will receive timely budget-to-actual comparison reports to confirm expenditures and appropriations are not overspent. If necessary, staff may recommend the Board adopt Mid-Year Budget update(s).

The District will periodically prepare formal reports to the Board of Directors regarding the actual performance versus budgetary goals, and overall financial status. This provides real-time reporting to the Board for informed decision making and assists with trend analysis and future budget updates and development.

# BUDGET POLICIES & PROCEDURES

## Budget Timeline



## BUDGET MESSAGE from the GENERAL MANAGER

Our budget states program goals for each division, considering the desires of the Board, the expectations of the public, the needs of the division, and available resources. Each supervisor was given the opportunity to directly participate in the budget process, allowing them to share their expertise and to offer options and solutions, and allowing the Board to take advantage of their understanding of actual needs in their respective fields. Adoption of a budget that includes specified program goals ensures a unified effort and sets forth a work plan for the year.

Bear Valley, like many agencies across the State and certainly within Kern County, is facing significant fiscal challenges. Revenues have remained relatively flat, but expenses have steadily risen. This is exacerbated in Bear Valley as our aging infrastructure, particularly the roads and water system, have experienced failures requiring major capital outlay to replace critical components.

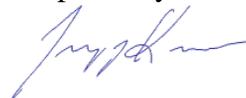
Several major projects are expected to be completed this year, including a new traffic engineering and speed survey, restriping of several lower elevation roads, a traffic sign inventory to ensure compliance with State codes, and a guardrail inventory as the first step in a multi-year plan to upgrade and/or replace them. We are also initiating a five-year plan to rehabilitate and/or replace all existing mailbox stations. There will also be changes in our solid waste facility as the District begins its State mandated redesign. Perhaps most important will be the completion of the Capital Improvement Plan providing a roadmap for the replacement of the District's aging infrastructure.

For the first time in many years, with the outsourcing of police dispatch services and closure of the postal unit, the General Fund closed the fiscal year with a significant surplus, adding \$313,048 to the General Fund reserves after transferring funds to Solid Waste, Water, and Waste Water for the Capital Improvement Plan and Rate Study.

The Board of Directors and General Manager have continued to listen to the concerns of the community and this budget addresses many of those issues; a responsive government is an accountable government. This budget contains an aggressive program to complete significant reinvestment in infrastructure to better serve our community. I am confident that Fiscal Year 2018/19 will be a year of accomplishment and success for Bear Valley Community Services District under the leadership of the new General Manager.

I would like to express my sincere appreciation to the District managers and supervisors, and especially the 2018/19 budget team of David Edmonds, Hamed Jones, Jonathan Orozco, and Kristy McEwen for their efforts in preparing this budget.

Respectfully,



Jeff Kermode  
Assistant General Manager

# FINANCIAL BUDGETS



# General Fund

## OVERVIEW

As stated in the Fund Description section and demonstrated in the table below, the General Fund is the catch-all account for revenues not specifically designated to be accounted for by any other fund, such as special revenue funds and enterprise funds. The primary source of revenue for the General Fund is the District's share of property tax.

Property tax is the most discretionary of District funds, meaning it may be applied toward any activated authority or service within the purview of the District. This thereby creates competition for the use of those funds amongst departments/divisions. For Fiscal Year 2018/19 Property Tax revenues are estimated to increase 2.5%

For FY 2018/19 the General Fund continues the improvements of the last several years. Deficit spending has been eliminated and funds are available to fund the critical Capital Replacement Plan and Rate Studies for Water, Wastewater and Solid Waste.

### Program Goals

- Entry Gate Project
- Capital Replacement Plan & Rate Studies
  - Water
  - Wastewater
  - Solid Waste
- Parks & Recreation
  - Lakefill
  - Other Activities

**Note:** This section of the budget only provides an overview; please refer to individual budgets for more detail.

## GENERAL FUND

**Funding & Revenue Sources for General Fund**

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 2,507,862	\$ 2,476,177	\$ 2,729,307
40101 Property Tax	\$ 1,705,800	\$ 1,681,228	\$ 1,723,354
40102 Property Tax Collection Fee	\$ (23,500)	\$ (21,964)	\$ (23,500)
40181 Police Special Tax	\$ 280,000	\$ 282,758	\$ 280,000
40191 Gate Special Tax	\$ 262,500	\$ 264,815	\$ 262,500
40504 P.O.S.T. Reimbursement	\$ 3,000	\$ 8,466	\$ 3,000
40507 Mandated Cost Reimbursement	\$ -	\$ -	\$ -
40601 Interest Income	\$ 15,000	\$ 27,063	\$ 17,500
40611 Rents	\$ 147,825	\$ 144,392	\$ 148,910
40721 Other	\$ 5,000	\$ 8,558	\$ 5,000
40733 Gate Cards/Clickers	\$ 150	\$ 2,685	\$ 650
40735 Address Posts	\$ 500	\$ 617	\$ 1,500
40741 Reimbursed Expense	\$ 750	\$ 2,096	\$ 1,000
40743 Reimbursed Expense - Police	\$ 5,500	\$ 9,026	\$ 7,500
40745 Bark Beetle Payment	\$ -	\$ 7,588	\$ -
40791 Donations Received	\$ -	\$ 350	\$ -
Transfer In From WW Bond Red. Fund	\$ 5,348	\$ 3,552	\$ 5,000
Transfer In From Public Safety	\$ 20,000	\$ 20,000	\$ -
Transfer In From Supplemental Law	\$ 244,611	\$ 241,932	\$ -
Transfer In From Water	\$ 75,218	\$ 21,055	\$ 80,969
Transfer In From Wastewater	\$ 20,265	\$ 7,189	\$ 21,227
Transfer In From Roads	\$ 52,259	\$ 11,315	\$ 60,446
Transfer In From Solid Waste	\$ 26,632	\$ 7,733	\$ 29,062
<b>Total</b>	<b>\$ 5,354,720</b>	<b>\$ 5,206,632</b>	<b>\$ 5,353,426</b>

**TOTAL REVENUES: \$ 5,353,426**

## Planned Expenditures

The following provides a breakdown by major category of the planned expenditures for the General Fund for FY 2018/19. Detailed information is provided in the various individual budgets.

	2017/18		2018/19
	Budget	Actual	Budget
Salaries & Benefits	\$ 1,351,427	\$ 1,149,199	\$ 1,504,787
Services & Supplies	\$ 562,155	\$ 529,610	\$ 625,186
Debt Servicing	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -
Structures & Improvements	\$ 699,054	\$ 58,718	\$ 640,336
Equipment	\$ 381,901	\$ 311,546	\$ 175,509
Expenditure Transfers	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ -
Post Office	\$ 639	\$ 1,446	\$ -
Parks & Rec	\$ 160,531	\$ 141,633	\$ 165,998
Roads	\$ 293,360	\$ 229,878	\$ -
Water Enterprise	\$ 248,250	\$ 37,664	\$ 285,586
Wastewater Enterprise	\$ 65,000	\$ 12,729	\$ 52,271
Solid Waste Enterprise	\$ 16,250	\$ 1,351	\$ 14,899
Wastewater Reserve	\$ 5,348	\$ 3,552	\$ 5,000
Contingencies	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,783,914</b>	<b>\$ 2,477,325</b>	<b>\$ 3,469,573</b>

**TOTAL BUDGET REQUIREMENTS: \$ 3,469,573**

Notes: Administration and General Services operating expenses, with the exception of mailbox project incurred expenses, are reallocated to other funds  
Administration and General Services host capital projects shared by non-General Fund budgets and funded via Transfers In (Capital Expenditures).

## GENERAL FUND

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 5,354,720</b>	<b>\$ 5,353,426</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 3,783,914</b>	<b>\$ 3,469,573</b>
<b>NET BALANCE:</b>	<b>\$ 1,570,806</b>	<b>\$ 1,883,854</b>

**\*Note:**

A separate General Reserve Fund has not been established for the General Fund, therefore a positive net balance exists.

**Interfund Loans:**

Amounts provided to other funds with a requirement for repayment.

Loan made to Water Reserve Fund 70:

FY 2008/09	<u>\$250,000</u>
Total	\$250,000

**TOTAL OWED TO GENERAL FUND: \$250,000**

# Administration

## GENERAL FUND – ADMINISTRATION

Budgetarily, Administration is funded through multiple sources including the General Fund and by reimbursement for services by all other funds.

Organizationally, the Administration Department provides oversight and support for all other District functions. Administration is comprised of the Board of Directors, the Office of the General Manager, Secretary of the Board and General Counsel. The functions of Finance, Utility Billing, Customer Service, Risk Management and Information Technology are overseen by the Administrative Services Director reporting to the General Manager.

### Program Goals

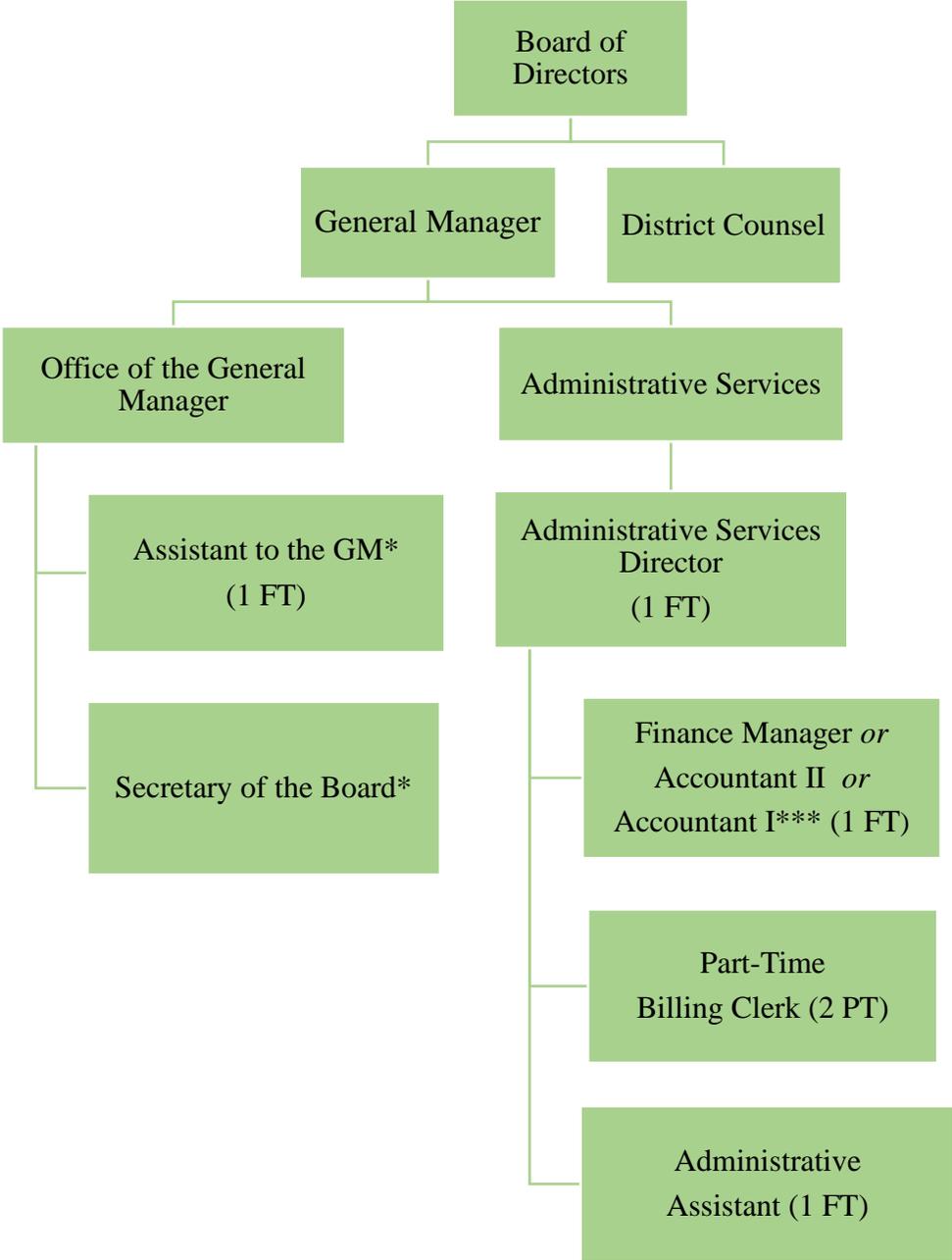
Administration directly bills for as many administrative services as practicable. This accuracy and transparency demonstrates the true costs to provide various District services. Other budgets include sections designating Salary & Benefits and Services & Supplies associated with Administration.

Additionally, Administration will endeavor to complete the following:

- Documentation – modernize and update the following foundational documents:
  - Ordinance Code
  - Municipal Service Review
  - Employee Handbook
  - Labor Agreements
  - Policy Manual
  - Job Descriptions
- Technology
  - Network Server
  - Financial and Billing software
  - Human Resource software
  - Website
- Financial
  - Rate Studies
  - Fee Ordinance
- Building Improvements
  - HVAC
  - Board Room
  - Electrical and Computer cabling
  - Conference Room, Restroom, File Room & Kitchen
  - Exterior Enhancements
  - Architectural review for potential building expansion and improvements

ADMINISTRATION

Organizational Chart – Administration Department



Notes:

- \* Same person
- \*\* FY 2018/19 Budget includes Administrative Services Director
- \*\*\* FY 2018/19 Budget includes Accountant II

### Funding & Revenue Sources

Administration is funded through multiple sources including the General Fund and reimbursement for direct services by other funds.

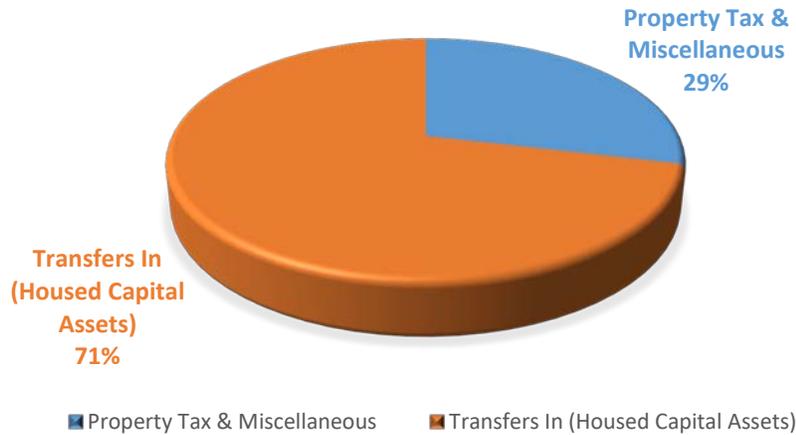
	2017/18		2018/19
	Budget	Actual	Budget
Property Tax & Miscellaneous	\$ 37,140	\$ -	\$ 38,259
Transfers In (Housed Capital Assets)	\$ 102,735	\$ -	\$ 95,004
<b>Total</b>	<b>\$ 139,875</b>	<b>\$ -</b>	<b>\$ 133,263</b>

**TOTAL REVENUES: \$ 133,263**

**\*Notes:**

Transfers In are to pay prorated share of expenses by other budgets to be completed by Administration.

### ADMINISTRATION REVENUE SOURCES



## ADMINISTRATION

**Planned Expenditures**

Most Administration expenses are directly incorporated into the designated Administration & Professional Services section of other budgets. Additionally, these budgets contain an “Admin/G.S. Reallocation” line item for those expenses that must be indirectly allocated. These expenses are detailed below.

**Salaries & Benefits**

	2017/18		2018/19
	Budget	Actual	Budget
Board of Directors	\$ 36,000	\$ 16,500	\$ 36,000
Wages	\$ 150,059	\$ 134,464	\$ 201,892
Benefits	\$ 18,146	\$ 11,991	\$ 17,240
CalPERS - Current	\$ 9,817	\$ 11,810	\$ 12,058
CalPERS - UAL	\$ 7,249	\$ 6,992	\$ 10,872
Social Security	\$ 9,889	\$ 10,551	\$ 17,487
Unemployment	\$ 398	\$ 368	\$ 1,835
Workers Comp	\$ 2,108	\$ 1,279	\$ 2,498
Overtime	\$ 2,750	\$ 3,138	\$ 3,500
<b>Total</b>	<b>\$ 236,417</b>	<b>\$ 197,092</b>	<b>\$ 303,381</b>

**ADMINISTRATION REALLOCATION: \$ (303,381)**

This amount is reallocated to all other budgets.

**TOTAL SALARIES & BENEFITS: \$ 0**

# ADMINISTRATION

## Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

### Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50234	Equipment Repairs	\$ 1,000	\$ 93	\$ 1,000
50235	Equipment - Lease	\$ 10,000	\$ 8,435	\$ 20,000
50238	Equipment	\$ 25,000	\$ -	\$ 25,000
50251	Expendable Tools and Equipment	\$ 2,500	\$ 46	\$ 3,000
50273	Computer Software	\$ 5,989	\$ 12,959	\$ 7,489
50274	Computer Hardware	\$ 10,500	\$ 20,784	\$ 5,500
	<b>Total</b>	<b>\$ 54,989</b>	<b>\$ 42,317</b>	<b>\$ 61,989</b>

### Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50263	Electrical/ Lighting	\$ 7,500	\$ -	\$ 7,500
50266	Building Maintenance	\$ 15,000	\$ 1,028	\$ 27,500
50277	Custodial Supplies	\$ 1,000	\$ 433	\$ 1,000
50278	Custodial Services	\$ 8,400	\$ 6,550	\$ 8,400
	<b>Total</b>	<b>\$ 31,900</b>	<b>\$ 8,012</b>	<b>\$ 44,400</b>

### Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 15,000	\$ 16,123	\$ 20,000
50211	Resale Supplies	\$ 3,000	\$ -	\$ 3,000
50212	Address Signs	\$ 500	\$ 1,154	\$ 500
50214	Emergency Preparedness	\$ 3,000	\$ -	\$ 3,000
50215	Business Travel	\$ 3,000	\$ 70	\$ 3,000
50217	Medical Misc.	\$ 500	\$ -	\$ 500
50232	Motor Fuel	\$ 500	\$ -	\$ 500
50241	Operations	\$ 16,500	\$ 12,261	\$ 17,500
50247	Signs, Reflectors and Markers	\$ 3,500	\$ -	\$ 3,500
50275	Safety and Protective	\$ 1,000	\$ 448	\$ 1,000
50279	Inspections	\$ 1,000	\$ -	\$ 1,000
50288	Uniforms	\$ 750	\$ -	\$ 750
50292	State/County Fees	\$ 3,000	\$ 2,963	\$ 3,500
	<b>Total</b>	<b>\$ 51,250</b>	<b>\$ 33,019</b>	<b>\$ 57,750</b>

## ADMINISTRATION

Professional & Administrative Services

		2017/18		2018/19
		Budget	Actual	Budget
50201	Public Notices	\$ 3,000	\$ 3,241	\$ 3,000
50202	Memberships & Dues	\$ 2,000	\$ 1,951	\$ 3,000
50203	Printing	\$ 2,000	\$ 744	\$ 2,000
50204	Postage/Shipping	\$ 1,000	\$ 92	\$ 1,000
50205	Office Supplies	\$ 15,000	\$ 33,664	\$ 22,500
50210	Recruitment	\$ 1,980	\$ 7,122	\$ 7,500
50216	Personnel/Hearing/Appeal	\$ 1,000	\$ -	\$ 1,000
50233	Auto Allowance	\$ 1,200	\$ 1,201	\$ 1,200
50280	Contract Services	\$ 50,000	\$ 56,181	\$ 85,000
50281	Legal	\$ 70,000	\$ 69,557	\$ 75,000
50282	Engineering	\$ 2,500	\$ -	\$ 2,500
50283	Audit	\$ 1,260	\$ 1,252	\$ 1,892
50284	Consulting	\$ 12,500	\$ 810	\$ 12,500
50286	District Elections	\$ -	\$ -	\$ 20,000
50287	Outside Service	\$ 5,000	\$ 339	\$ 5,000
50293	Insurance Deductibles & Settlements	\$ 1,000	\$ -	\$ 1,000
50298	District Insurance	\$ 3,200	\$ 3,622	\$ 4,016
	<b>Total</b>	<b>\$ 172,640</b>	<b>\$ 179,776</b>	<b>\$ 248,108</b>

Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 5,500	\$ 4,701	\$ 5,000
50224	Phone-Cellular	\$ 3,689	\$ 5,014	\$ 8,956
50225	Phone-Facility	\$ 1,500	\$ 1,438	\$ 2,000
50228	Natural Gas/Propane	\$ 1,250	\$ 1,086	\$ 1,250
50296	Trash Service	\$ 400	\$ 264	\$ 400
	<b>Total</b>	<b>\$ 12,339</b>	<b>\$ 12,503</b>	<b>\$ 17,606</b>

**ADMINISTRATION REALLOCATION: \$ (426,352)**

This amount is reallocated to all other budgets under Account Code 50291.

**TOTAL SERVICES & SUPPLIES: \$ 3,500**

Debt Servicing

**TOTAL DEBT SERVICING: \$0**

# ADMINISTRATION

## Capital Outlay

Capital Outlay are those items generally considered to be large scale construction projects and/or fixed assets that require a depreciation schedule. Capital Outlay is typically considered a non-operational, one-time expense.

	2017/18		2018/19
	Budget	Actual	Budget
<b>50300</b> Equipment			
Computer Server Hardware	\$ 21,820	\$ 39,446	\$ 22,629
Computer Server Software	\$ 7,273	\$ 9,547	\$ -
Finance Software	\$ 87,282	\$ -	\$ 87,134
HVAC Replacement	\$ 20,000	\$ -	\$ 20,000
<b>Total</b>	<b>\$ 136,376</b>	<b>\$ 48,993</b>	<b>\$ 129,763</b>

**TOTAL CAPITAL OUTLAY: \$ 129,763**

## Transfers Out

**TOTAL TRANSFERS OUT: \$ 0**

## Contingency Reserve\*:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 \$ 0

## General Reserve Fund\*:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2018/19 \$ 0

**\*Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to Administration.

## Summary

	2017/18	2018/19
<b>TOTAL REVENUE</b>	<b>\$ 139,876</b>	<b>\$ 133,263</b>
<b>TOTAL DIRECT EXPENSES</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 136,376</b>	<b>\$ 129,763</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

	2017/18	2018/19
<b>TOTAL REALLOCATION</b>	<b>\$ 556,034</b>	<b>\$ 729,733</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>\$ 556,034</b>	<b>\$ 729,733</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

# General Services

## GENERAL FUND – GENERAL SERVICES

Budgetarily, General Services is funded through multiple sources including the General Fund and primarily by reimbursement for direct services by all other funds.

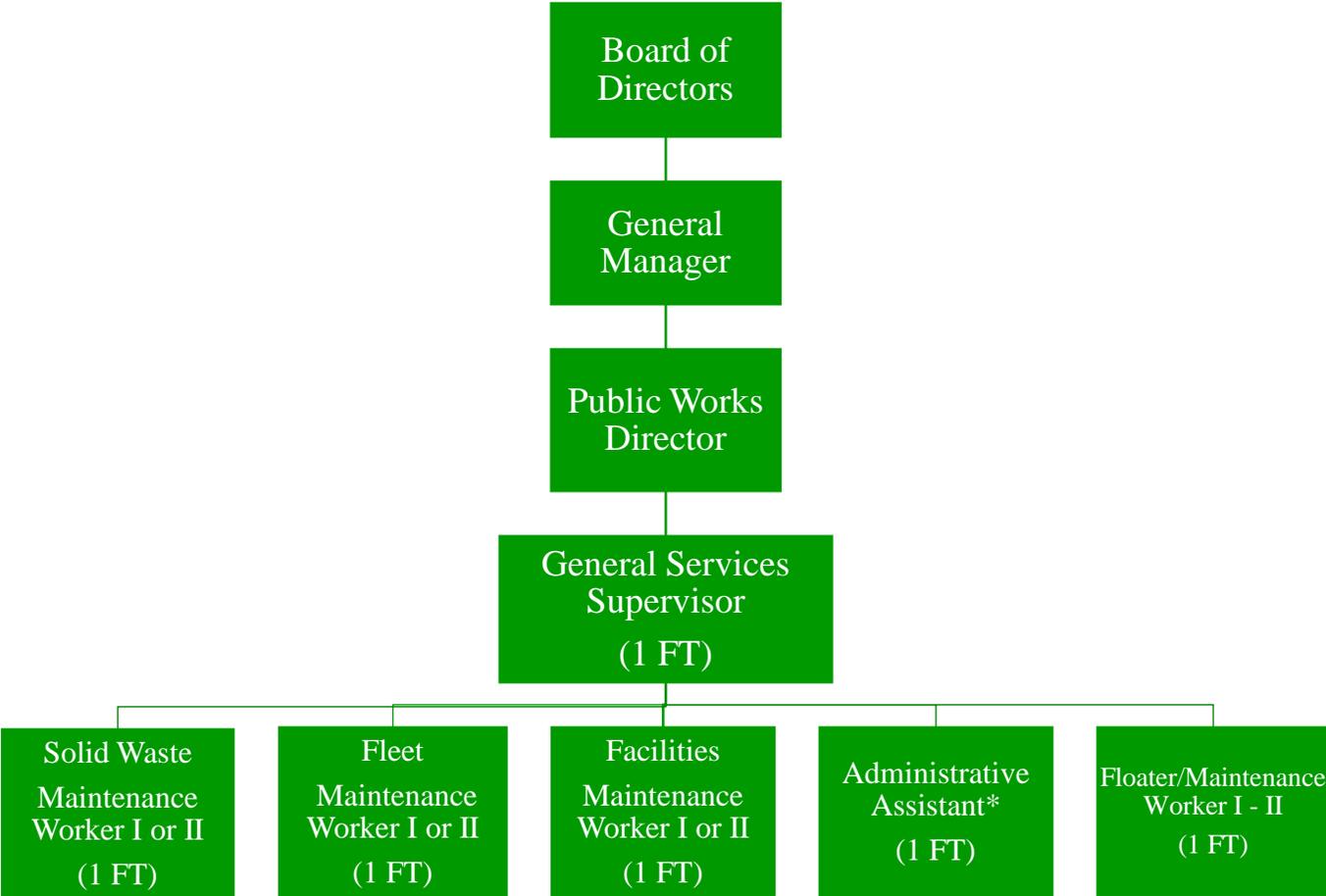
Organizationally, the General Services Division is part of the Public Works Department, overseen by the General Services Supervisor under the Public Works Director. General Services is further subdivided into Facilities Maintenance, Fleet Maintenance, and Solid Waste.

### Program Goals

- Regulatory
  - Implement Best Management Practices (BMPs) to ensure regulatory compliance
- Asset Management
  - Implement a comprehensive inspection program
    - Maintenance Management System
    - District facilities, fleet and infrastructure
    - Amenities maintained by BVSA
  - Implement asset inventory and management systems to be integrated with the new Geographic Information System (GIS)
  - Fleet and Equipment Management software
- Mailboxes
  - Incrementally renovate and upgrade Mailbox stations
- Capital Outlay
  - Work Truck (prorated)
  - Vehicle Lift
  - Fueling Station
- Landscape
  - Determine most efficient methodology
  - In-house vs. contract

GENERAL SERVICES

Organizational Chart – General Services



\*Shared Allocation

## **Facilities Maintenance**

Facilities Maintenance is responsible for the ongoing maintenance and repair of District buildings, structures and grounds. This includes but is not limited to, the administration building, police station, public works buildings and shops, pump and well house buildings, electrical, HVAC, plumbing, irrigation, and custodial services.

### **Program Goals**

- Emphasize health and safety concerns for both the public and staff
- Ensure regulatory compliance
- Renovate and secure District facilities, buildings structures and grounds
- Major HVAC repairs for Police Station and Administration Buildings
- Continue preventative maintenance measures, including emergency backup generators
- Various lighting and electrical upgrades

### **Budget**

Revenue and expenses, including Salaries & Benefits and Services & Supplies, for Facilities Maintenance are directly incorporated into the other budgets to ensure accurate and timely accounting.

## **Fleet Maintenance**

Fleet Maintenance is responsible for the ongoing maintenance and repair of District vehicles and equipment. This includes but is not limited to, vehicles, heavy equipment, tractors, road and water equipment, snow plows and grounds maintenance equipment.

### **Program Goals**

- Implement Fleet Management Plan
- Implement Inventory Management System
- Provide training and certification opportunities for both vehicle and equipment technicians
- Improve work areas for safety and utility

### **Budget**

Revenue and expenses, including Salaries & Benefits and Services & Supplies, for Fleet Maintenance are directly incorporated into the other budgets to ensure accurate and timely accounting.

**GENERAL SERVICES**

**Funding & Revenue Sources**

General Services is funded through multiple sources including the General Fund and reimbursement for direct services by other funds. Anticipated Revenues for FY 2018/19 include the following:

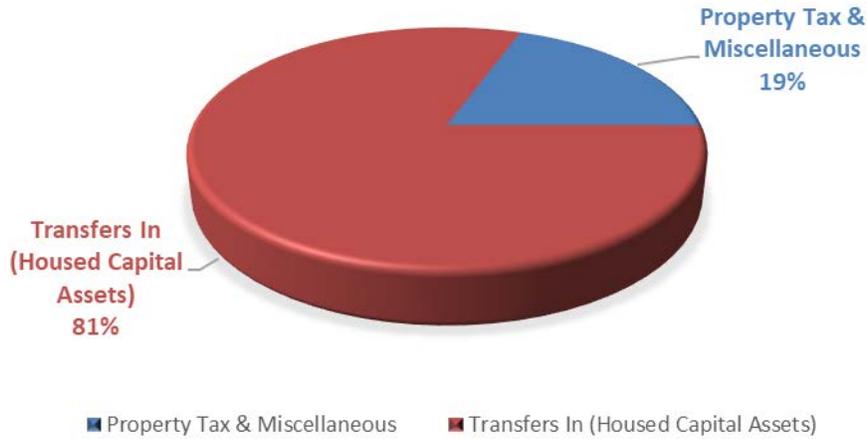
	2017/18		2018/19
	Budget	Actual	Budget
Property Tax & Miscellaneous	\$ 63,922	\$ 27,960	\$ 30,473
Transfers In (Housed Capital Assets)	\$ 71,639	\$ 4,042	\$ 126,186
<b>Total</b>	<b>\$ 135,561</b>	<b>\$ 32,001</b>	<b>\$ 156,659</b>

**TOTAL REVENUES:** \$ x

**\*Notes:**

Transfers In are to pay prorated share of expenses by other budgets, to be completed by General Services.

**GENERAL SERVICES REVENUE SOURCES**



**Planned Expenditures**

Most General Services expenses are incorporated into other budgets as direct expenses.

General Services direct expenses – Mailboxes & Bark Beetle – are funded through property taxes or reimbursed from outside sources.

**Salaries & Benefits**

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 119,640	\$ 91,630	\$ 141,911
Benefits	\$ 16,557	\$ 10,568	\$ 16,946
CalPERS - Current	\$ 8,386	\$ 7,148	\$ 9,825
CalPERS - UAL	\$ 5,910	\$ 5,700	\$ 8,199
Social Security	\$ 8,286	\$ 6,680	\$ 10,678
Unemployment	\$ 401	\$ 297	\$ 443
Workers Comp	\$ 3,803	\$ 3,759	\$ 4,036
Overtime	\$ 3,000	\$ 2,908	\$ 3,000
Admin/ G.S. Reallocation	\$ 10,897	\$ 9,443	\$ 14,716
<b>Total</b>	<b>\$ 176,879</b>	<b>\$ 138,133</b>	<b>\$ 209,755</b>

**GENERAL SERVICES REALLOCATION:** \$ (209,755)  
 This amount is reallocated to all other budgets

**TOTAL SALARIES & BENEFITS:** \$ 0

## GENERAL SERVICES

Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50231	Auto Repair	\$ 2,250	\$ 328	\$ 2,000
50234	Equipment Repairs	\$ 1,000	\$ 279	\$ 1,000
50235	Equipment - Lease	\$ 1,000	\$ 22	\$ 1,000
50236	Tires & Batteries	\$ 750	\$ 709	\$ 750
50238	Equipment	\$ 5,000	\$ 383	\$ 5,000
50251	Expendable Tools and Equipment	\$ 3,000	\$ 429	\$ 3,000
50273	Computer Software	\$ 6,920	\$ 1,557	\$ 6,920
50274	Computer Hardware	\$ 5,000	\$ 234	\$ 5,000
	<b>Total</b>	<b>\$ 24,920</b>	<b>\$ 3,941</b>	<b>\$ 24,670</b>

Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50266	Building Maintenance	\$ 4,975	\$ 844	\$ 3,200
50271	Grounds Maintenance	\$ 9,200	\$ 8,831	\$ 9,200
50277	Custodial Supplies	\$ 300	\$ 177	\$ 300
50278	Custodial Services	\$ 2,400	\$ 1,800	\$ 2,400
	<b>Total</b>	<b>\$ 16,875</b>	<b>\$ 11,652</b>	<b>\$ 15,100</b>

Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 2,500	\$ -	\$ 2,500
50215	Business Travel	\$ 500	\$ -	\$ 500
50217	Medical Misc.	\$ 1,000	\$ -	\$ 1,000
50232	Motor Fuel	\$ 1,500	\$ 1,461	\$ 1,500
50241	Operations	\$ 1,000	\$ 233	\$ 500
50247	Signs, Reflectors and Markers	\$ 250	\$ -	\$ 250
50248	Bus Shelters	\$ 500	\$ 135	\$ 500
50250	Shop Supplies	\$ 750	\$ 166	\$ 750
50268	Mailboxes	\$ 37,551	\$ 20,057	\$ 30,000
50270	Bark Beetle	\$ 5,000	\$ -	\$ 5,000
50275	Safety and Protective	\$ 1,500	\$ 1,363	\$ 1,500
50279	Inspections	\$ 2,500	\$ 54	\$ 2,500
50288	Uniforms	\$ 1,250	\$ 854	\$ 2,215
50292	State/County Fees	\$ 1,000	\$ 920	\$ 1,000
	<b>Total</b>	<b>\$ 56,801</b>	<b>\$ 25,242</b>	<b>\$ 49,715</b>

# GENERAL SERVICES

## Professional & Administrative Services

		2017/18		2018/19
		Budget	Actual	Budget
50201	Public Notices	\$ 500	\$ 483	\$ 500
50202	Memberships & Dues	\$ 500	\$ 384	\$ 500
50203	Printing	\$ 500	\$ 10	\$ 500
50204	Postage/Shipping	\$ 50	\$ 46	\$ 50
50205	Office Supplies	\$ 3,500	\$ 673	\$ 5,775
50210	Recruitment	\$ 2,050	\$ 1,738	\$ 3,500
50216	Personnel/Hearing/Appeal	\$ 1,250	\$ -	\$ 1,250
50233	Auto Allowance	\$ 750	\$ 751	\$ 750
50280	Contract Services	\$ 3,000	\$ 1,120	\$ 3,000
50281	Legal	\$ 3,500	\$ 3,862	\$ 1,500
50283	Audit	\$ 871	\$ 865	\$ 837
50284	Consulting	\$ 5,000	\$ -	\$ 5,000
50287	Outside Service	\$ 2,500	\$ 59	\$ 3,000
50291	Admin/ G.S. Reallocation	\$ 18,517	\$ 15,390	\$ 20,893
50293	Insurance Deductibles & Settlements	\$ 1,000	\$ -	\$ 1,000
50298	District Insurance	\$ 600	\$ 2,413	\$ 2,551
	<b>Total</b>	<b>\$ 44,088</b>	<b>\$ 27,793</b>	<b>\$ 50,605</b>

## Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 1,900	\$ 1,314	\$ 1,500
50224	Phone-Cellular	\$ 689	\$ 259	\$ 416
50228	Natural Gas/Propane	\$ 650	\$ 434	\$ 500
50260	Sewer & Septic Repairs	\$ 12,500	\$ -	\$ 12,500
50296	Trash Service	\$ 500	\$ 300	\$ 500
	<b>Total</b>	<b>\$ 16,239</b>	<b>\$ 2,307</b>	<b>\$ 15,416</b>

**GENERAL SERVICES REALLOCATION: \$ (120,507)**

This amount is reallocated to all other budgets under Account Code 50291.

**TOTAL SERVICES & SUPPLIES: \$ 35,000**

## Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

## GENERAL SERVICES

**Capital Outlay**

	2017/18		2018/19	
	Budget	Actual	Budget	
<b>50300</b> Equipment				
Fuel Station	\$ 58,871	\$ -	\$ 58,871	
Vehicle Lift	\$ 22,163	\$ -	\$ 22,163	
Computer Server Hardware	\$ 1,402	\$ 2,534	\$ 1,369	
Computer Server Software	\$ 467	\$ 613	\$ -	
Finance Software	\$ 5,607	\$ -	\$ 5,271	
<b>50301</b> Capital Improvement				
PW Building Upgrade	\$ -	\$ 4,755	\$ 29,485	
<b>Total</b>	<b>\$ 88,510</b>	<b>\$ 7,902</b>	<b>\$ 117,159</b>	

**TOTAL CAPITAL OUTLAY: \$ 117,159**

**Transfers Out**

	2017/18		2018/19	
	Budget	Actual	Budget	
Transfer to Water Ent.- Work Truck (\$45k)	\$ 4,500	\$ -	\$ 4,500	
<b>Total</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ 4,500</b>	

**TOTAL TRANSFERS OUT: \$ 4,500**

**Contingency Reserve\*:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 **\$0**

**General Reserve Fund\*:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2018/19 **\$0**

**\*Notes:** As part of the General Fund, there is no Contingency Reserve or General Reserve specific to General Services.

# GENERAL SERVICES

## Summary

	2017/18	2018/19
<b>TOTAL REVENUE</b>	<b>\$ 135,561</b>	<b>\$ 35,000</b>
<b>TOTAL DIRECT EXPENSES</b>	<b>\$ 135,561</b>	<b>\$ 35,000</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>
	2017/18	2018/19
<b>TOTAL REALLOCATION</b>	<b>\$ 293,251</b>	<b>\$ 330,262</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>\$ 293,251</b>	<b>\$ 330,262</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>



## GENERAL FUND – POLICE

Budgetarily, Police receives funding primarily from property tax, as the \$80 per parcel Police Special Tax is insufficient and only covers 14% of the FY 2018/19 total Police need. Minor revenue contributions include State reimbursement, and partial reimbursement for State mandated training, such as Peace Officer Standards and Training (POST).

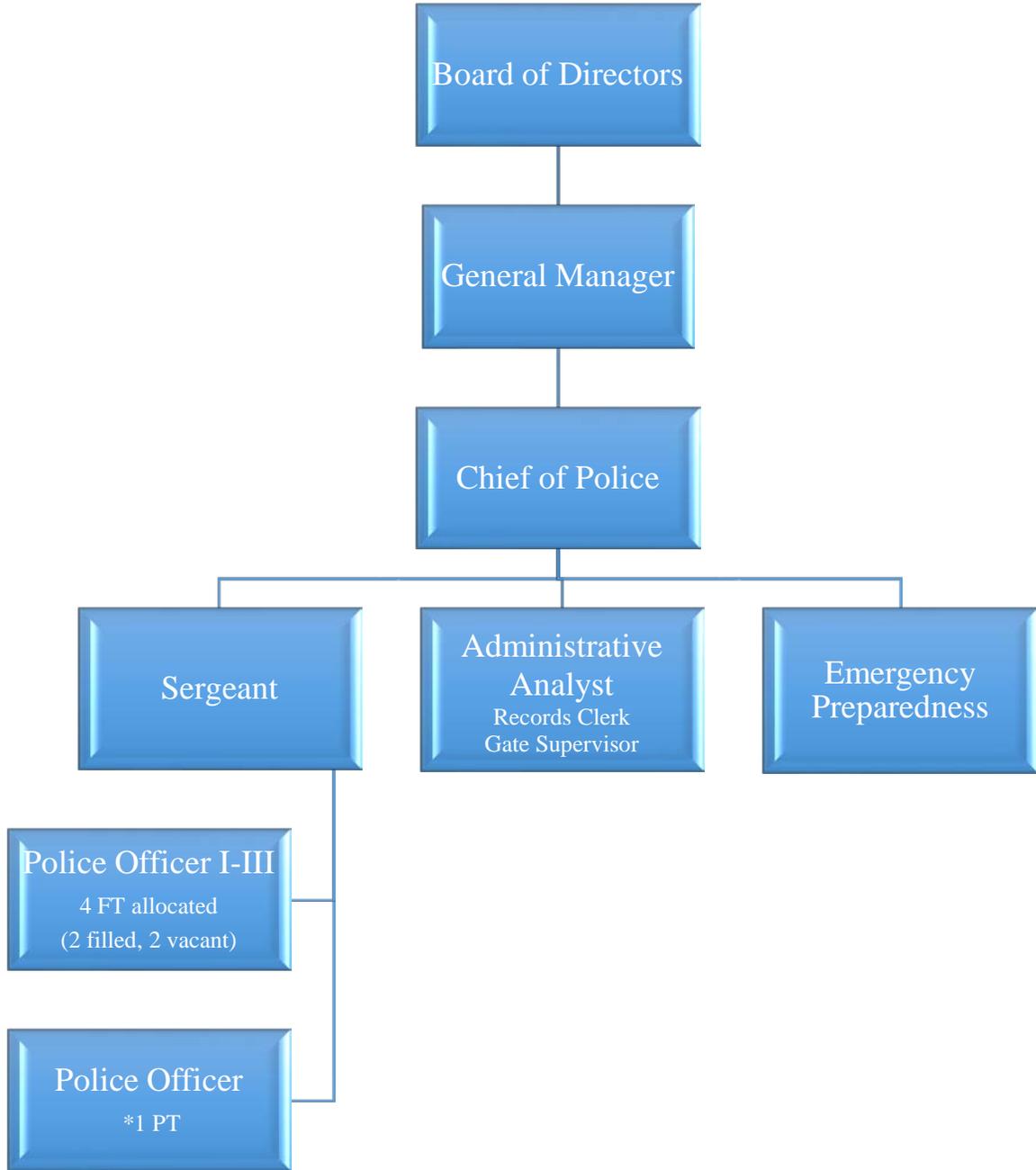
Organizationally, Police is a division within the Public Safety Department overseen by the Sergeant under the Chief of Police. The police department responsibilities include emergency response, general patrol, criminal investigations, maintenance of property and evidence, and disaster and emergency preparedness and command/management. The staff receives substantial support from the Volunteers in Police Service (VIPS).

### Program Goals

- Policing
  - Emphasis on Community Oriented Policing with a proactive approach to problem solving and directed patrols
  - Commitment to provide the highest level of public safety services to our community
- Personnel
  - All Overtime for FY 2018/19 is budgeted in the COPS Grant (Fund 68)
  - One full-time Police Officer I – III position will continue to be funded in the COPS Grant (Fund 68)
- Asset Management
  - Standardize fleet and surplus old vehicles
- Efficiency
  - The emphasis for FY 2018/19 continues to focus on efficiency with available funds

POLICE

Organizational Chart – Police



\* Temporary position until fully staffed

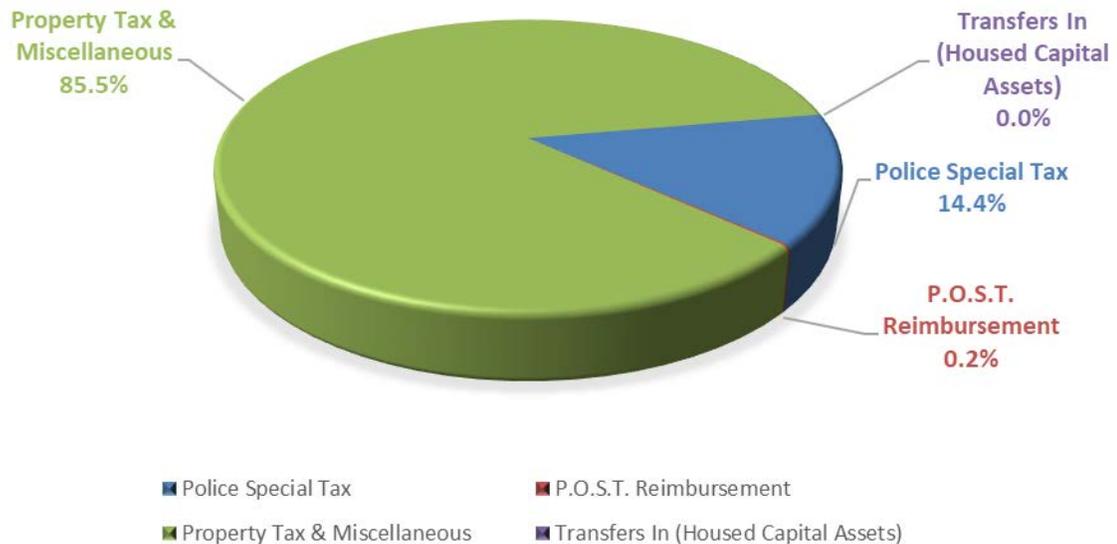
## Funding & Revenue Sources

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Police Special Tax	\$ 280,000	\$ 282,758	\$ 280,000
P.O.S.T. Reimbursement	\$ 3,000	\$ 8,466	\$ 3,000
Property Tax & Miscellaneous	\$ 1,280,716	\$ 1,131,286	\$ 1,663,845
Transfers In (Housed Capital Assets)	\$ 264,611	\$ 261,932	\$ -
<b>Total</b>	<b>\$ 1,828,327</b>	<b>\$ 1,684,443</b>	<b>\$ 1,946,845</b>

**TOTAL REVENUES: \$ 1,946,845**

### POLICE REVENUE SOURCES



## Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

### Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Police Division benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the budgets below.

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 551,152	\$ 460,357	\$ 613,713
Benefits	\$ 82,776	\$ 61,514	\$ 109,503
CalPERS - Current	\$ 65,849	\$ 53,175	\$ 63,222
CalPERS - UAL	\$ 68,208	\$ 65,786	\$ 88,229
Social Security	\$ 39,902	\$ 38,717	\$ 45,148
Unemployment	\$ 1,956	\$ 1,380	\$ 10,162
Workers Comp	\$ 22,302	\$ 15,871	\$ 21,855
Overtime	\$ -	\$ 102	\$ -
Admin/ G.S. Reallocation	\$ 97,481	\$ 78,921	\$ 124,005
<b>Total</b>	<b>\$ 929,626</b>	<b>\$ 775,824</b>	<b>\$ 1,075,837</b>

**TOTAL SALARIES & BENEFITS: \$ 1,075,837**

## Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

### Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50231	Auto Repair	\$ 10,000	\$ 7,754	\$ 10,000
50234	Equipment Repairs	\$ 3,500	\$ 749	\$ 2,000
50235	Equipment - Lease	\$ 500	\$ 261	\$ 500
50236	Tires & Batteries	\$ 3,500	\$ 1,655	\$ 3,500
50238	Equipment	\$ -	\$ 316	\$ -
50251	Expendable Tools and Equipment	\$ 1,500	\$ -	\$ 1,500
50273	Computer Software	\$ 12,473	\$ 13,647	\$ 12,473
50274	Computer Hardware	\$ 3,600	\$ 16,265	\$ 3,600
50276	Armory	\$ 2,500	\$ -	\$ 1,500
	<b>Total</b>	<b>\$ 37,573</b>	<b>\$ 40,649</b>	<b>\$ 35,073</b>

### Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50263	Electrical/ Lighting	\$ 500	\$ -	\$ 500
50266	Building Maintenance	\$ 2,500	\$ 586	\$ 2,500
50271	Grounds Maintenance	\$ 6,000	\$ 5,500	\$ 6,000
50277	Custodial Supplies	\$ 750	\$ 527	\$ 750
50278	Custodial Services	\$ 3,250	\$ 2,700	\$ 3,600
	<b>Total</b>	<b>\$ 13,000</b>	<b>\$ 9,313</b>	<b>\$ 13,350</b>

### Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 22,500	\$ 5,885	\$ 25,000
50214	Emergency Preparedness	\$ 1,000	\$ -	\$ 1,000
50215	Business Travel	\$ 5,000	\$ 2,231	\$ 5,000
50217	Medical Misc.	\$ 500	\$ -	\$ 500
50232	Motor Fuel	\$ 22,500	\$ 19,014	\$ 20,000
50241	Operations	\$ 3,000	\$ 1,632	\$ 3,000
50250	Shop Supplies	\$ -	\$ 3,255	\$ -
50275	Safety and Protective	\$ 2,000	\$ 1,224	\$ 2,500
50279	Inspections	\$ 1,000	\$ 1,669	\$ 2,000
50288	Uniforms	\$ 6,700	\$ 4,734	\$ 7,000
50292	State/County Fees	\$ 3,000	\$ 4,798	\$ 4,500
	<b>Total</b>	<b>\$ 67,200</b>	<b>\$ 44,442</b>	<b>\$ 70,500</b>

## POLICE

Professional & Administrative Services

		2017/18		2018/19
		Budget	Actual	Budget
50201	Public Notices	\$ 500	\$ -	\$ 500
50202	Memberships & Dues	\$ 1,250	\$ 1,650	\$ 1,500
50203	Printing	\$ 500	\$ -	\$ 500
50204	Postage/Shipping	\$ 150	\$ 76	\$ 150
50205	Office Supplies	\$ 3,000	\$ 4,011	\$ 3,000
50210	Recruitment	\$ 6,720	\$ 17,135	\$ 13,125
50216	Personnel/Hearing/Appeal	\$ 7,500	\$ -	\$ 7,500
50233	Auto Allowance	\$ 600	\$ 599	\$ 720
50280	Contract Services	\$ 25,000	\$ 40,150	\$ 50,000
50281	Legal	\$ 45,000	\$ 103,636	\$ 60,000
50283	Audit	\$ 3,978	\$ 3,953	\$ 4,634
50284	Consulting	\$ 25,000	\$ 25,093	\$ 15,000
50287	Outside Service	\$ 7,500	\$ 3,282	\$ 3,500
50289	Dispatch Service	\$ -	\$ -	\$ 97,621
50291	Admin/ G.S. Reallocation	\$ 53,727	\$ 37,335	\$ 71,165
50293	Insurance Deductibles & Settlements	\$ 2,000	\$ -	\$ 2,000
50298	District Insurance	\$ 31,000	\$ 34,352	\$ 42,738
	<b>Total</b>	<b>\$ 213,425</b>	<b>\$ 271,272</b>	<b>\$ 373,652</b>

Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 6,000	\$ 7,820	\$ 11,500
50224	Phone-Cellular	\$ 8,566	\$ 4,816	\$ 7,022
50225	Phone-Facility	\$ 1,600	\$ 1,769	\$ 6,250
50228	Natural Gas/Propane	\$ 750	\$ 1,989	\$ 2,500
50260	Sewer & Septic Repairs	\$ 100	\$ -	\$ -
50296	Trash Service	\$ 150	\$ 112	\$ 150
	<b>Total</b>	<b>\$ 17,166</b>	<b>\$ 16,507</b>	<b>\$ 27,422</b>

**TOTAL SERVICES & SUPPLIES: \$ 519,997**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

**Capital Outlay**

	2017/18		2018/19
	Budget	Actual	Budget
<b>50300</b> Equipment			
Fuel Station	\$ 26,129	\$ -	\$ 26,129
Vehicle Lift	\$ 9,837	\$ -	\$ 9,837
Computer Server Hardware	\$ 5,155	\$ 11,574	\$ 5,360
Computer Server Software	\$ 1,718	\$ 2,255	\$ -
Finance Software	\$ 20,620	\$ -	\$ 20,639
Police Vehicles (4)	\$ 175,000	\$ 164,836	\$ -
Emergency Lights	\$ 15,000	\$ 18,983	\$ -
Police Computer Server	\$ 31,901	\$ 58,112	\$ 24,344
<b>50301</b> Capital Improvement			
Gate Project	\$ 78,767	\$ 276	\$ 197,201
Gate Project - AB 109	\$ 58,037	\$ -	\$ -
Gate Project - COPS Grant	\$ 60,673	\$ -	\$ -
HVAC Replacement	\$ 67,500	\$ -	\$ 67,500
<b>Total</b>	<b>\$ 550,337</b>	<b>\$ 256,038</b>	<b>\$ 351,010</b>

**TOTAL CAPITAL OUTLAY: \$ 351,010**

**Transfers Out**

**TOTAL TRANSFERS OUT: \$ 0**

**Contingency Reserve\*:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 \$ 0

**General Reserve Fund\*:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2018/19 \$ 0

\*Notes: As part of the General Fund, there is no Contingency Reserve or General Reserve specific to Police.

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 1,828,327</b>	<b>\$ 1,946,845</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 1,828,327</b>	<b>\$ 1,946,845</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**PUBLIC SAFETY REALIGNMENT (AB109) FUND 30**

Under Realignment, newly-convicted low-level offenders without current or prior serious or violent offenses serve their sentences in county jail instead of state prison. This has placed an additional burden on local law enforcement agencies. AB 109 provided a dedicated revenue stream through Vehicle License Fees and a portion of the State sales tax. This funding became constitutionally guaranteed by California voters under the passage of Proposition 30 in 2012, however this funding is distributed to the counties which maintain discretion in further distribution to local agencies. These monies may not be used to supplant any existing funding for law enforcement services within a fiscal year.

As of FY 2017/18, the District no longer receives AB109 funds, due to Kern County discretionary action.

**Program Goals**

Enhance and supplement law enforcement activities by the following:

- Designated Officer training

**Funding & Revenue Sources**

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 28,887	\$ 28,887	\$ 8,887
AB109	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 28,887</b>	<b>\$ 28,887</b>	<b>\$ 8,887</b>

**TOTAL REVENUES: \$ 8,887**

**SUPPLEMENTAL LAW ENFORCEMENT**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

**Salaries & Benefits**

**TOTAL SALARIES & BENEFITS: \$ 0**

**Services & Supplies**

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

**Equipment**

**Facilities & Grounds**

**Operations**

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 8,887	\$ -	\$ 8,887
	<b>Total</b>	<b>\$ 8,887</b>	<b>\$ -</b>	<b>\$ 8,887</b>

**Professional & Administrative Services**

**Utilities**

**TOTAL SERVICES & SUPPLIES: \$ 8,887**

**Debt Servicing**

**TOTAL DEBT SERVICING: \$ 0**

**Capital Outlay**

**TOTAL CAPITAL OUTLAY: \$ 0**

**Transfers Out**

		2017/18		2018/19
		Budget	Actual	Budget
	Transfer to GF- Gate Project	\$ 20,000	\$ -	\$ -
	<b>Total</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>

**TOTAL TRANSFERS OUT: \$ 0**

**Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 **\$ 0\***

**General Reserve Fund:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2018/19 **\$ 0\***

**\*Note:**

In accordance with the provisions of the AB109 Program, funds must be expended or encumbered by June 30 of the following year funds were received, therefore there is no contingency or general reserve for this fund.

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 28,887</b>	<b>\$ 8,887</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 28,887</b>	<b>\$ 8,887</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

### **CITIZENS' OPTION FOR PUBLIC SAFETY (COPS) FUND 68**

The Citizens Option for Public Safety (COPS) program was originally adopted as part of AB3229 with funding from the State general fund. COPS provides funding for front-line law enforcement (city police, county sheriffs, and police protection districts). Funds from the COPS program must be used exclusively to fund frontline municipal police services.

These monies may not be used to supplant existing funding for law enforcement services within a fiscal year. Administrative overhead costs charged to COPS Grant funding may not exceed 0.5 percent of the total allocation. COPS Grant funds must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited to the County Enhancing Law Enforcement Activities Subaccount for reallocation to other law enforcement grants pursuant to law.

### **Program Goals**

Enhance and supplement law enforcement activities by the following:

- FY 2018/19
  - Allocation of (1) full-time Police Officer I – III
  - Allocation of overtime
- Exhaust Prior Year Encumbrances
  - AM530

## SUPPLEMENTAL LAW ENFORCEMENT

### Funding & Revenue Sources

Anticipated Revenues to be received for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 276,749	\$ 276,749	\$ 16,926
COPS Program	\$ 115,000	\$ 139,416	\$ 120,000
Interest Revenue	\$ -	\$ 3,171	\$ -
Transfer In From General Fund	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 391,749</b>	<b>\$ 419,336</b>	<b>\$ 136,926</b>

**TOTAL REVENUES: \$ 136,926**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

**Salaries & Benefits**

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 63,972	\$ 44,958	\$ 59,865
Benefits	\$ 4,146	\$ 3,108	\$ 4,782
CalPERS - Current	\$ 7,670	\$ 5,988	\$ 7,178
CalPERS - UAL	\$ -	\$ -	\$ -
Social Security	\$ 4,894	\$ 4,969	\$ 7,348
Unemployment	\$ 245	\$ 245	\$ 245
Workers Comp	\$ 3,179	\$ -	\$ 4,390
Overtime	\$ 30,894	\$ 82,632	\$ 36,192
Reserve Program	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 115,000</b>	<b>\$ 141,900</b>	<b>\$ 120,000</b>

**TOTAL SALARIES & BENEFITS: \$ 120,000**

**Services & Supplies**

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

**Equipment**

	2017/18		2018/19
	Budget	Actual	Budget
<b>50209</b> Radio Infrastructure	\$ 13,500	\$ -	\$ 16,926
<b>50251</b> Expendable Tools and Equipment	\$ 2,250	\$ 2,221	\$ -
<b>50276</b> Armory	\$ 16,388	\$ 16,357	\$ -
<b>Total</b>	<b>\$ 32,138</b>	<b>\$ 18,578</b>	<b>\$ 16,926</b>

**Facilities & Grounds**

**Operations**

**Professional & Administrative Services**

**Utilities**

**TOTAL SERVICES & SUPPLIES: \$ 16,926**

## SUPPLEMENTAL LAW ENFORCEMENT

### Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

### Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

### Transfers Out

	2017/18		2018/19	
	Budget	Actual	Budget	
Transfer to GF- Police Vehicles (4)	\$ 137,036	\$ 164,836	\$	-
Transfer to GF- Emergency Lights	\$ 15,000	\$ 18,983	\$	-
Transfer to GF- Police Computer Server	\$ 31,901	\$ 58,112	\$	-
Transfer to GF- Gate Project	\$ 60,673	\$ -	\$	-
<b>Total</b>	<b>\$ 244,611</b>	<b>\$ 241,932</b>	<b>\$</b>	<b>-</b>

**TOTAL TRANSFERS OUT: \$ 0**

### **Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 **\$ 0\***

### **General Reserve Fund:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose.

2018/19 **\$ 0\***

### **\*Note:**

In accordance with the provisions of the COPS Program, funds must be expended or encumbered by June 30 of the following year funds were received, therefore there is no contingency or general reserve for this fund.

## **Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 391,749</b>	<b>\$ 136,926</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 391,749</b>	<b>\$ 136,926</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>



## **GENERAL FUND – ENTRY GATE**

Budgetarily, the Entry Gate is a Special Revenue Fund and is intended to be funded through the Gate Special Tax of \$75 per parcel passed in 2006. This tax does not cover the full cost of operating the Entry Gate and the operation must be augmented by property tax from the General Fund.

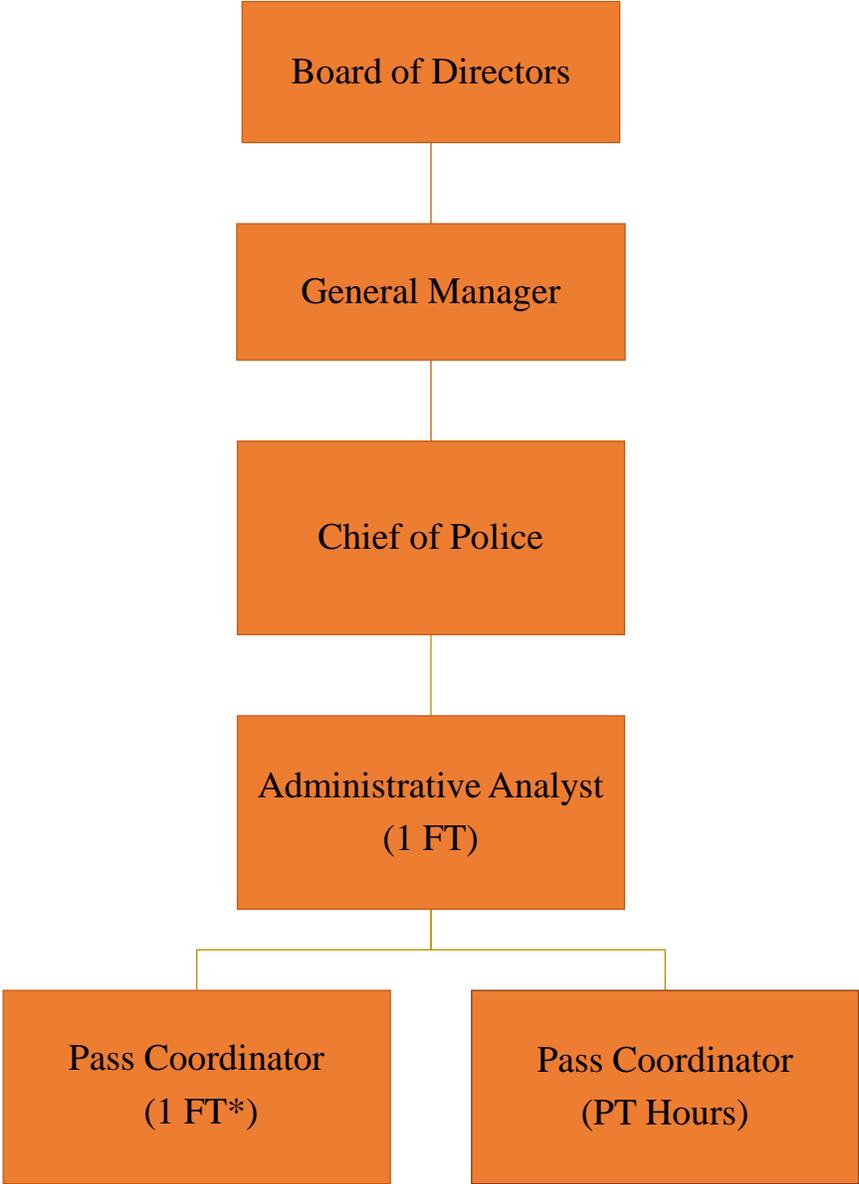
Organizationally, the Entry Gate Division is part of the Public Safety Department, overseen by the Administrative Analyst under the Chief of Police. The Entry Gate Division provides for the orderly and safe movement of authorized traffic into the District, to ensure public safety through regulation and control, and are ambassadors to the community by way of representing the values of the community to visitors and residents.

### **Program Goals**

- Personnel
  - Effective January 1, 2019, the California minimum wage increases to \$12.00 per hour
  - Emphasize staff training to be Community Ambassadors
- Improve regulation of unauthorized entry
- Assist with the Entry Gate Project
  - Especially during construction phase
- Efficiency
  - The emphasis for FY 2018/19 continues to focus on efficiency with available funds
  - Further optimize the operation including incorporation of new technologies, in turn reducing dependence on Property Tax contributions

ENTRY GATE

Organizational Chart – Gate



**\*Note:** Full time positions are to be eliminated upon vacancy with proportional increase in part time hours.

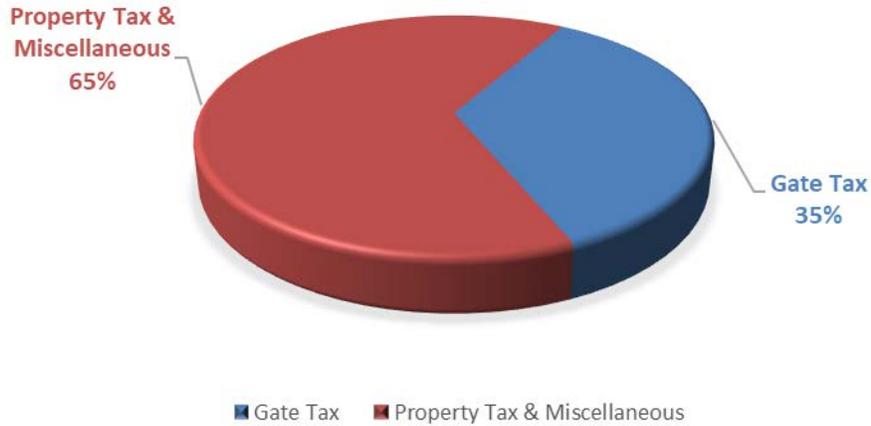
**Funding & Revenue Sources**

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Projected	Preliminary
Wages	\$ 247,727	\$ 224,928	\$ 300,323
Benefits	\$ 15,010	\$ 15,582	\$ 23,433
CalPERS - Current	\$ 9,674	\$ 7,985	\$ 12,533
CalPERS - UAL	\$ 5,669	\$ 5,468	\$ 9,135
Social Security	\$ 18,068	\$ 16,766	\$ 22,459
Unemployment	\$ 5,894	\$ 3,648	\$ 3,626
Workers Comp	\$ 5,045	\$ 2,806	\$ 5,498
Overtime	\$ 2,000	\$ 2,514	\$ 2,500
Admin/ G.S. Reallocation	\$ 36,208	\$ 29,314	\$ 49,442
<b>Total</b>	<b>\$ 345,297</b>	<b>\$ 309,011</b>	<b>\$ 428,949</b>

**TOTAL REVENUES: \$ 428,949**

**GATE REVENUE SOURCES**



## Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

### Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Entry Gate Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the estimation below.

	2017/18		2018/19
	Budget	Projected	Preliminary
Wages	\$ 247,727	\$ 224,928	\$ 300,323
Benefits	\$ 15,010	\$ 15,582	\$ 23,433
CalPERS - Current	\$ 9,674	\$ 7,985	\$ 12,533
CalPERS - UAL	\$ 5,669	\$ 5,468	\$ 9,135
Social Security	\$ 18,068	\$ 16,766	\$ 22,459
Unemployment	\$ 5,894	\$ 3,648	\$ 3,626
Workers Comp	\$ 5,045	\$ 2,806	\$ 5,498
Overtime	\$ 2,000	\$ 2,514	\$ 2,500
Admin/ G.S. Reallocation	\$ 36,208	\$ 29,314	\$ 49,442
<b>Total</b>	<b>\$ 345,297</b>	<b>\$ 309,011</b>	<b>\$ 428,949</b>

**TOTAL SALARIES & BENEFITS: \$ 428,949**

**Services & Supplies**

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

**Equipment**

		2017/18		2018/19
		Budget	Actual	Final
50234	Equipment Repairs	\$ 250	\$ 202	\$ 500
50235	Equipment - Lease	\$ -	\$ 21	\$ -
50273	Computer Software	\$ 1,620	\$ 1,327	\$ 1,620
50274	Computer Hardware	\$ 2,600	\$ -	\$ 2,600
<b>Total</b>		<b>\$ 4,470</b>	<b>\$ 1,550</b>	<b>\$ 4,720</b>

**Facilities & Grounds**

		2017/18		2018/19
		Budget	Actual	Final
50263	Electrical/ Lighting	\$ 500	\$ -	\$ 500
50266	Building Maintenance	\$ 1,000	\$ 293	\$ 500
50271	Grounds Maintenance	\$ 6,000	\$ 5,500	\$ 6,000
50277	Custodial Supplies	\$ 150	\$ 87	\$ 150
50278	Custodial Services	\$ 1,200	\$ 900	\$ 1,200
<b>Total</b>		<b>\$ 8,850</b>	<b>\$ 6,780</b>	<b>\$ 8,350</b>

**Operations**

		2017/18		2018/19
		Budget	Actual	Final
50217	Medical Misc.	\$ 250	\$ -	\$ 250
50241	Operations	\$ 1,250	\$ 1,867	\$ 2,000
50275	Safety and Protective	\$ 500	\$ 392	\$ 500
50288	Uniforms	\$ 2,500	\$ 2,366	\$ 3,000
50292	State/County Fees	\$ 600	\$ 967	\$ 600
<b>Total</b>		<b>\$ 5,100</b>	<b>\$ 5,593</b>	<b>\$ 6,350</b>

**Professional & Administrative Services**

		2017/18		2018/19
		Budget	Actual	Final
50201	Public Notices	\$ 250	\$ -	\$ 250
50202	Memberships & Dues	\$ 400	\$ 132	\$ 400
50203	Printing	\$ 6,000	\$ 4,531	\$ 6,000
50204	Postage/Shipping	\$ 50	\$ -	\$ 50
50205	Office Supplies	\$ 3,250	\$ 2,195	\$ 8,000
50210	Recruitment	\$ 900	\$ 4,388	\$ 4,000

## ENTRY GATE

		2017/18		2018/19
		Budget	Actual	Final
50216	Personnel/Hearing/Appeal	\$ 2,500	\$ -	\$ 2,500
50233	Auto Allowance	\$ 600	\$ 599	\$ 600
50280	Contract Services	\$ 2,000	\$ 173	\$ 2,500
50281	Legal	\$ 3,500	\$ 270	\$ 3,500
50283	Audit	\$ 1,232	\$ 1,224	\$ 1,386
50287	Outside Service	\$ 1,000	\$ -	\$ 1,000
50291	Admin/ G.S. Reallocation	\$ 8,328	\$ 6,360	\$ 11,161
50293	Insurance Deductibles & Settlements	\$ 1,500	\$ -	\$ 1,500
50298	District Insurance	\$ 67	\$ 71	\$ 77
	<b>Total</b>	<b>\$ 31,577</b>	<b>\$ 19,943</b>	<b>\$ 42,925</b>

Utilities

		2017/18		2018/19
		Budget	Actual	Final
50221	Electric-Facilities	\$ 2,000	\$ 2,347	\$ 2,750
50224	Phone-Cellular	\$ 753	\$ 159	\$ 194
50225	Phone-Facility	\$ 1,000	\$ 945	\$ 1,250
50260	Sewer & Septic Repairs	\$ 100	\$ -	\$ -
50296	Trash Service	\$ 150	\$ 112	\$ 150
	<b>Total</b>	<b>\$ 4,003</b>	<b>\$ 3,564</b>	<b>\$ 4,344</b>

**TOTAL SERVICES & SUPPLIES: \$ 66,689**

Debt Servicing

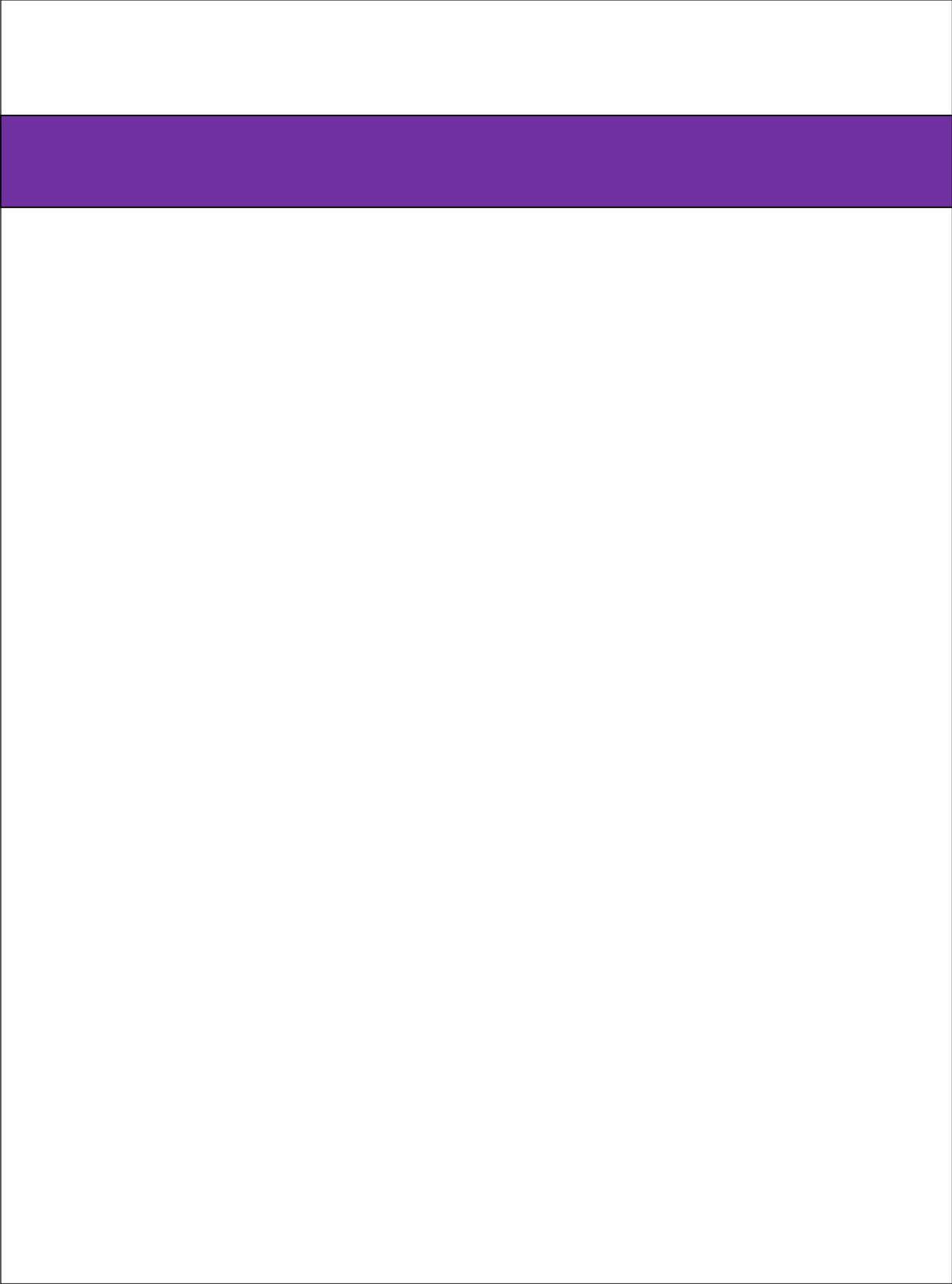
**TOTAL DEBT SERVICING: \$ 0**

Capital Outlay

		2017/18		2018/19
		Budget	Actual	Final
50300	Equipment			
	Computer Server Hardware	\$ 1,623	\$ 2,934	\$ 1,807
	Computer Server Software	\$ 541	\$ 710	\$ -
	Finance Software	\$ 6,492	\$ -	\$ 6,956
50301	Capital Improvements			
	Gate Project	\$ 297,076	\$ 58,442	\$ 238,635
	<b>Total</b>	<b>\$ 305,732</b>	<b>\$ 62,086</b>	<b>\$ 247,398</b>

**TOTAL CAPITAL OUTLAY: \$ 247,398**





## **PARKS & RECREATION – FUND 45**

Budgetarily, Parks & Recreation is funded through property tax coming out of the General Fund. In accordance with Resolution 08-1289, seven percent (7%) of the gross property tax received is transferred from the General Fund into this designated fund. Per the lease agreement with Bear Valley Springs Association (BVSA), the District holds back 5% of this amount to apply toward the administrative costs incurred by the District associated with parks and recreation. Addendum Five of the lease agreement states that this 7% (less holdback) of the property tax shall be used for lakefill purposes.

Activities other than lakefill are funded through various sources, including reimbursements, additional General Fund contributions and miscellaneous revenue.

Organizationally, under the terms of the lease agreement, operation of the amenities is administered by BVSA. Tenant improvements to District property and/or expenditures other than lakefill require District Board of Directors approval. Other activities outside the lease agreement are administered by the District.

### **Program Goals**

- Update Lease Agreement
- Update various Ordinances related to amenities
- Lakefill

**PARKS & RECREATION**

**Lakefill Activities – Bear Valley Springs Association Administered**

**Funding & Revenue Sources**

Anticipated Lakefill Revenues to be received for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 95,184	\$ 94,773	\$ 71,532
Transfer in Property Tax (7%)	\$ 111,873	\$ 111,814	\$ 113,040
<b>Total</b>	<b>\$ 207,057</b>	<b>\$ 206,588</b>	<b>\$ 184,572</b>

**TOTAL LAKEFILL REVENUES: \$ 184,572**

**Planned Expenditures:**

Anticipated Lakefill Expenses for FY 2018/19 include the following:

**Lakefill Expenses**

	2017/18		2018/19
	Budget	Actual	Budget
50229 Water- Lakefill	\$ 132,057	\$ 135,056	\$ 109,572
<b>Total</b>	<b>\$ 132,057</b>	<b>\$ 135,056</b>	<b>\$ 109,572</b>

**TOTAL LAKEFILL EXPENSES: \$ 109,572**

**Transfers Out**

	2017/18		2018/19
	Budget	Actual	Final
Transfer to Water Dept - Lakefill Wells	\$ 75,000	\$ -	\$ 75,000
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>

**TOTAL TRANSFERS OUT: \$ 75,000**

**Summary**

	2017/18	2018/19
<b>TOTAL LAKEFILL REVENUES:</b>	<b>\$ 207,057</b>	<b>\$ 184,572</b>
<b>TOTAL LAKEFILL EXPENSES:</b>	<b>\$ 207,057</b>	<b>\$ 184,572</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Other Activities – Bear Valley CSD Administered**

Activities other than lakefill are funded through the 5% holdback, reimbursements, additional General Fund contributions and miscellaneous revenue.

**Funding & Revenue Sources**

Anticipated revenues to be received for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
5% Holdback	\$ 5,888	\$ 5,885	\$ 5,949
Transfer in Property Tax	\$ 42,770	\$ 23,934	\$ 47,009
Other Miscellaneous Revenue	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 48,658</b>	<b>\$ 29,819</b>	<b>\$ 52,958</b>

**TOTAL OTHER REVENUES: \$ 52,958**

**Planned Expenditures:**

Anticipated Other Expenditures for FY 2018/19 include the following:

**Salaries & Benefits**

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 15,108	\$ 14,187	\$ 19,489
Benefits	\$ 1,524	\$ 920	\$ 1,520
CalPERS - Current	\$ 955	\$ 1,300	\$ 1,131
CalPERS - UAL	\$ 727	\$ 701	\$ 1,087
Social Security	\$ 936	\$ 899	\$ 1,424
Unemployment	\$ 29	\$ 29	\$ 45
Workers Comp	\$ 160	\$ -	\$ 154
Overtime	\$ 350	\$ 362	\$ 350
Admin/ G.S. Reallocation	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 19,789</b>	<b>\$ 18,399</b>	<b>\$ 25,200</b>

**TOTAL SALARIES & BENEFITS: \$ 25,200**

**PARKS & RECREATION**

**Services & Supplies**

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

**Equipment**

**Facilities & Grounds**

**Operations**

		2017/18		2018/19
		Budget	Actual	Budget
50270	Bark Beetle	\$ 10,000	\$ -	\$ 10,000
	<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

**Professional & Administrative Services**

		2017/18		2018/19
		Budget	Actual	Budget
50203	Printing	\$ 500	\$ -	\$ -
50233	Auto Allowance	\$ 180	\$ 180	\$ 180
50280	Contract Services	\$ -	\$ 5	\$ 20
50281	Legal	\$ 7,500	\$ 3,454	\$ 7,500
50283	Audit	\$ 559	\$ 555	\$ 660
50284	Consulting	\$ 500	\$ -	\$ -
50294	Lands & Rights of Way	\$ 1,500	\$ -	\$ 1,500
50298	District Insurance	\$ 8,005	\$ 7,171	\$ 7,844
	<b>Total</b>	<b>\$ 18,744</b>	<b>\$ 11,365</b>	<b>\$ 17,703</b>

**Utilities**

		2017/18		2018/19
		Budget	Actual	Budget
50224	Phone-Cellular	\$ 125	\$ 55	\$ 55
	<b>Total</b>	<b>\$ 125</b>	<b>\$ 55</b>	<b>\$ 55</b>

**TOTAL SERVICES & SUPPLIES: \$ 27,758**

**Debt Servicing**

**TOTAL DEBT SERVICING: \$ 0**

**Capital Outlay**

**TOTAL CAPITAL OUTLAY: \$ 0**

**Transfers Out**

**TOTAL TRANSFERS OUT: \$ 0**

**TOTAL OTHER EXPENSES: \$ 52,958**

**Summary**

	2017/18	2018/19
<b>TOTAL OTHER REVENUES:</b>	<b>\$ 48,658</b>	<b>\$ 52,958</b>
<b>TOTAL OTHER EXPENSES:</b>	<b>\$ 48,658</b>	<b>\$ 52,958</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Roads

## ROADS – FUND 48

Budgetarily, Roads is a separate Fund and is primarily sourced from the \$340 per parcel Road Assessment. A necessary correction to the Roads budget implemented in FY 2015/16 was to begin charging the Water Fund for repairs related to water infrastructure and leaks. Roads maintains a separate General Reserve Fund.

Organizationally, Roads is part of the Public Works Department, overseen by the Roads Supervisor under the Public Works Director, and is responsible for maintaining the integrity of the road infrastructure, both paved and unpaved. This includes rights of way, shoulders, signage and various appurtenances, snow removal/plowing, drainage and culverts. Related services include maintenance of emergency exit routes, weed and litter abatement, and tree trimming and animal removal within the right of way.

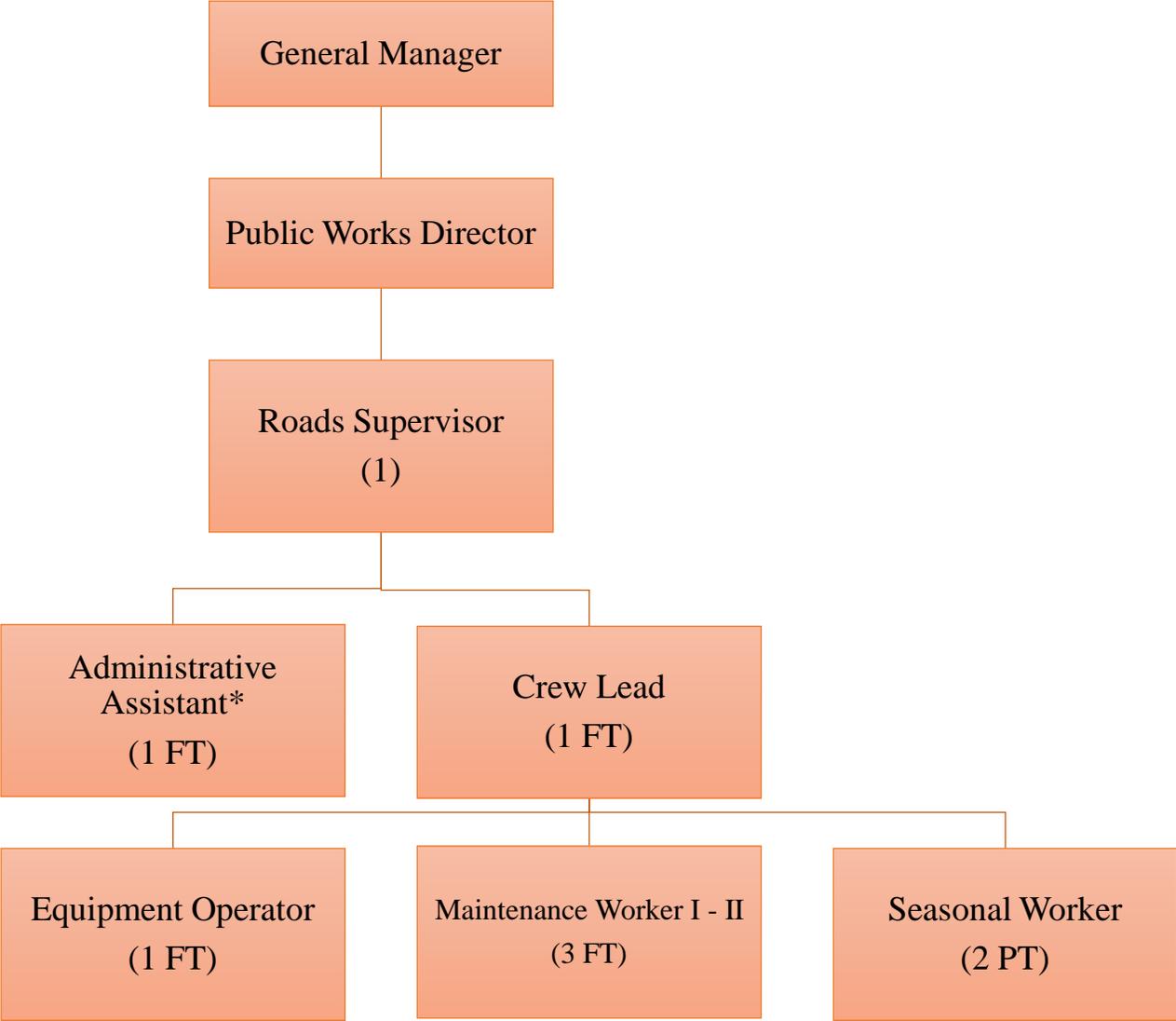
Additionally, a significant amount of the Roads staff time is spent making repairs related to the water infrastructure, most of which is unplanned and related to water leaks within the road right of way. This staff time is also charged to the Water Fund and remains at 50% for FY 2018/19.

### Program Goals

- Bear Valley & Cumberland Roads Rehabilitation
  - Debt servicing – Payment 2 of 5
- Striping and Stenciling
  - Lower Valley, San Juan, Rolling Oak, Pinedale, Greenwater, Oakflat
- Lakeview/Cumberland Culvert
- Entry Gate Project
  - Continuation of road rehabilitation from Buttercup Ct to outside gate
  - Drainage and culverts
- Medicine Bow Intersection
- Goldspike Intersection
- Studies & Surveys
  - Guardrails
  - Signage
  - Traffic/Speed
- Guardrail Replacement
- Signage including stop signs, road signs, speed limit signs
- Emergency Egress Routes
- Equipment
  - Work Truck (prorated)
  - Hot Patch Trailer
  - Roller Compactor
  - Box Scraper
  - Flail Mower
  - Street Sweeper Lease Purchase; 1st payment due FY 2019/20
- Improved compliance with Street & Highway and other applicable codes
- Implement a routine inspection program to be integrated with the new Geographic Information System (GIS) and Maintenance Management System (MMS)
- Identify a funding source and implement an enhanced and proactive program for drainage and flood control repairs and improvements

ROADS

Organizational Chart – Roads



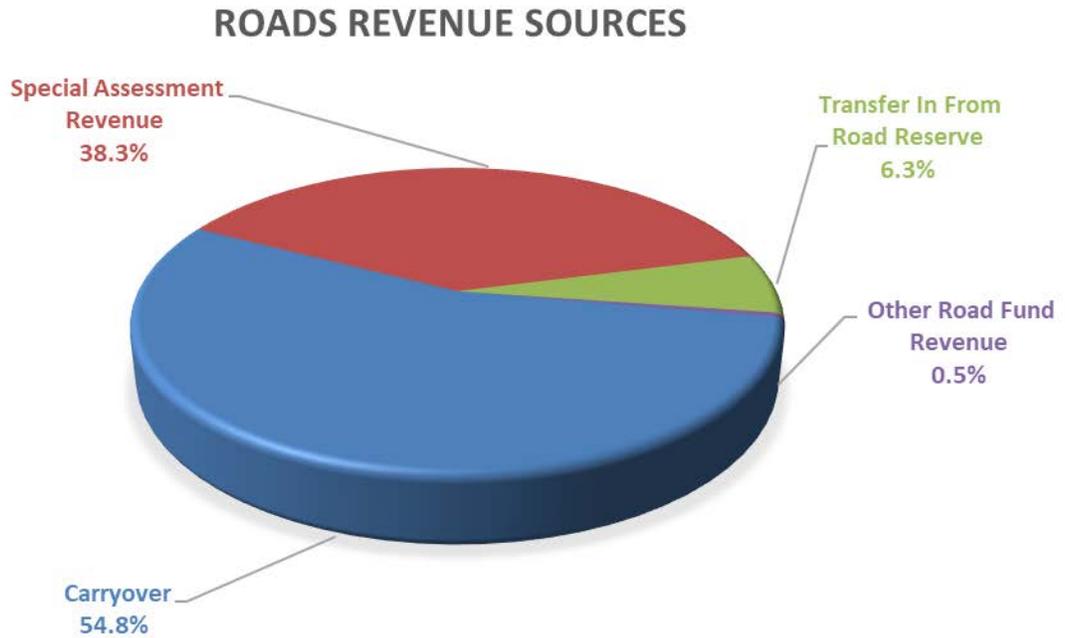
\*Shared Allocation

## Funding & Revenue Sources

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 1,627,796	\$ 1,627,796	\$ 1,702,341
Special Assessment Revenue	\$ 1,200,000	\$ 1,201,068	\$ 1,190,000
Other Road Fund Revenue	\$ 15,000	\$ 37,043	\$ 15,000
Transfer In From Road Reserve	\$ 196,905	\$ 196,905	\$ 196,905
Transfer In From General Fund	\$ 293,360	\$ 229,878	\$ -
<b>Total</b>	<b>\$ 3,333,062</b>	<b>\$ 3,292,691</b>	<b>\$ 3,104,246</b>

**TOTAL REVENUES: \$ 3,104,246**



## Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

### Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Roads Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the estimation below.

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 351,008	\$ 251,346	\$ 377,868
Benefits	\$ 56,644	\$ 36,116	\$ 48,732
CalPERS - Current	\$ 24,501	\$ 19,968	\$ 26,192
CalPERS - UAL	\$ 25,124	\$ 24,232	\$ 19,926
Social Security	\$ 25,958	\$ 19,993	\$ 30,317
Unemployment	\$ 1,384	\$ 1,013	\$ 1,751
Workers Comp	\$ 17,027	\$ 7,315	\$ 18,085
Overtime	\$ 27,500	\$ 23,003	\$ 27,500
Admin/ G.S. Reallocation	\$ 61,987	\$ 50,184	\$ 71,703
<b>Total</b>	<b>\$ 591,132</b>	<b>\$ 433,169</b>	<b>\$ 622,074</b>

**TOTAL SALARIES & BENEFITS: \$ 622,074**

**Services & Supplies**

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

**Equipment**

		2017/18		2018/19
		Budget	Actual	Budget
<b>50231</b>	Auto Repair	\$ 20,000	\$ 9,337	\$ 20,000
<b>50234</b>	Equipment Repairs	\$ 15,000	\$ 12,858	\$ 20,000
<b>50235</b>	Equipment - Lease	\$ 5,000	\$ 88	\$ 3,000
<b>50236</b>	Tires & Batteries	\$ 10,000	\$ 2,104	\$ 10,000
<b>50238</b>	Equipment	\$ 7,500	\$ 6,806	\$ 3,000
<b>50251</b>	Expendable Tools and Equipment	\$ 3,000	\$ 2,128	\$ 3,000
<b>50273</b>	Computer Software	\$ 8,739	\$ 2,687	\$ 8,739
<b>50274</b>	Computer Hardware	\$ 3,500	\$ 468	\$ 3,500
	<b>Total</b>	<b>\$ 72,739</b>	<b>\$ 36,475</b>	<b>\$ 71,239</b>

**Facilities & Grounds**

		2017/18		2018/19
		Budget	Actual	Budget
<b>50266</b>	Building Maintenance	\$ 4,450	\$ 1,312	\$ 5,900
<b>50277</b>	Custodial Supplies	\$ 750	\$ 433	\$ 750
<b>50278</b>	Custodial Services	\$ 3,600	\$ 2,700	\$ 3,600
	<b>Total</b>	<b>\$ 8,800</b>	<b>\$ 4,445</b>	<b>\$ 10,250</b>

**Operations**

		2017/18		2018/19
		Budget	Actual	Budget
<b>50206</b>	Training/Travel	\$ 3,500	\$ 1,101	\$ 3,500
<b>50214</b>	Emergency Preparedness	\$ 2,500	\$ -	\$ 1,000
<b>50215</b>	Business Travel	\$ 1,000	\$ -	\$ 500
<b>50217</b>	Medical Misc.	\$ 1,000	\$ 75	\$ 1,000
<b>50232</b>	Motor Fuel	\$ 20,000	\$ 19,649	\$ 25,000
<b>50240</b>	Striping and Stenciling	\$ 55,000	\$ 1,720	\$ 80,000
<b>50241</b>	Operations	\$ 7,500	\$ 988	\$ 3,000
<b>50242</b>	Road Materials and Repairs	\$ 35,000	\$ 16,815	\$ 30,000
<b>50243</b>	Drainage	\$ 3,500	\$ -	\$ 3,500
<b>50247</b>	Signs, Reflectors and Markers	\$ 15,000	\$ 1,189	\$ 15,000
<b>50249</b>	Snow Removal	\$ 8,500	\$ 9,535	\$ 10,000
<b>50250</b>	Shop Supplies	\$ 750	\$ 3,983	\$ 4,000

## ROADS

	2017/18		2018/19
	Budget	Actual	Budget
50267	Guardrail Repair	\$ 50,000	\$ - \$ 150,000
50269	Weed Abatement	\$ 3,000	\$ 912 \$ 3,000
50275	Safety and Protective	\$ 3,500	\$ 4,530 \$ 3,500
50279	Inspections	\$ 750	\$ 1,346 \$ 1,500
50288	Uniforms	\$ 2,000	\$ 1,402 \$ 2,571
50292	State/County Fees	\$ 2,000	\$ 1,743 \$ 2,000
	<b>Total</b>	<b>\$ 214,500</b>	<b>\$ 64,988 \$ 339,071</b>

Professional & Administrative Services

	2017/18		2018/19
	Budget	Actual	Budget
50201	Public Notices	\$ 500	\$ - \$ 500
50202	Memberships & Dues	\$ 1,250	\$ 1,204 \$ 1,250
50203	Printing	\$ 250	\$ - \$ 250
50204	Postage/Shipping	\$ 100	\$ - \$ 100
50205	Office Supplies	\$ 1,750	\$ 320 \$ 10,000
50210	Recruitment	\$ 4,050	\$ 2,460 \$ 5,875
50216	Personnel/Hearing/Appeal	\$ 2,500	\$ - \$ 2,500
50233	Auto Allowance	\$ 600	\$ 601 \$ 600
50280	Contract Services	\$ 5,000	\$ 894 \$ 5,000
50281	Legal	\$ 7,500	\$ 10,357 \$ 10,000
50282	Engineering	\$ 60,000	\$ 293 \$ 75,000
50283	Audit	\$ 2,855	\$ 2,477 \$ 2,621
50287	Outside Service	\$ 14,000	\$ 8,024 \$ 10,000
50291	Admin/ G.S. Reallocation	\$ 79,057	\$ 57,826 \$ 117,195
50293	Insurance Deductibles & Settlements	\$ 2,500	\$ - \$ 2,500
50298	District Insurance	\$ 22,373	\$ 21,686 \$ 23,297
	<b>Total</b>	<b>\$ 204,285</b>	<b>\$ 106,142 \$ 266,688</b>

Utilities

	2017/18		2018/19
	Budget	Actual	Budget
50221	Electric-Facilities	\$ 5,500	\$ 5,380 \$ 5,500
50224	Phone-Cellular	\$ 1,530	\$ 289 \$ 2,024
50225	Phone-Facility	\$ 1,000	\$ 1,402 \$ 1,250
50228	Natural Gas/Propane	\$ 3,500	\$ 2,063 \$ 3,500
50296	Trash Service	\$ 750	\$ 529 \$ 750
	<b>Total</b>	<b>\$ 12,280</b>	<b>\$ 9,663 \$ 13,024</b>

**TOTAL SERVICES & SUPPLIES: \$ 700,271**

# ROADS

## Debt Servicing

	2017/18		2018/19
	Budget	Actual	Budget
Bear Valley & Cumberland Project	\$ -	\$ -	\$ -
Principal	\$ 382,783	\$ 382,783	\$ 391,204
Interest	\$ 44,000	\$ 44,000	\$ 35,579
<b>Total</b>	<b>\$ 426,783</b>	<b>\$ 426,783</b>	<b>\$ 426,783</b>

**TOTAL DEBT SERVICING: \$ 426,783**

## Capital Outlay

	2017/18		2018/19
	Budget	Actual	Budget
<b>50300</b> Equipment			
Hot Patcher Trailer	\$ 70,000	\$ -	\$ 70,000
Box Scraper	\$ 7,500	\$ -	\$ 7,500
Roller Compactor	\$ 75,000	\$ -	\$ 75,000
Flail Mower	\$ -	\$ -	\$ 50,000
<b>50301</b> Capital Improvements			
Lakeview/Cumberland Culvert	\$ 20,200	\$ -	\$ 20,200
Medicine Bow Intersection	\$ 46,500	\$ -	\$ 46,500
Goldspike Intersection	\$ 34,000	\$ -	\$ 34,000
Entry Gate Project	\$ 964,700	\$ 12,493	\$ 952,207
Building Upgrade - Heating, Garage Door	\$ -	\$ -	\$ 25,000
<b>50304</b> Road Rehabilitation	\$ 518,884	\$ 484,876	\$ -
<b>Total</b>	<b>\$ 1,736,784</b>	<b>\$ 497,369</b>	<b>\$ 1,280,407</b>

**TOTAL CAPITAL OUTLAY: \$ 1,280,407**

## Transfers Out

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to GF- Fuel Station (\$85k)	\$ 20,902	\$ -	\$ 20,902
Transfer to GF- Vehicle Lift (\$32k)	\$ 7,869	\$ -	\$ 7,869
Transfer to GF- PW Building Upgrade	\$ -	\$ 1,427	\$ 8,846
Transfer to GF- Computer Server (\$30k)	\$ 4,404	\$ 7,962	\$ 4,707
Transfer to GF- Server SW (\$10k)	\$ 1,468	\$ 1,927	\$ -
Transfer to GF- Finance SW (\$120k)	\$ 17,617	\$ -	\$ 18,124
Transfer to Water Ent.- Work Truck	\$ 13,500	\$ -	\$ 13,500
Transfer to Roads Reserve	\$ -	\$ -	\$ 765
<b>Total</b>	<b>\$ 65,759</b>	<b>\$ 11,315</b>	<b>\$ 74,711</b>

**TOTAL TRANSFERS OUT: \$ 74,711**

## ROADS

**Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 **\$ 0**

**General Reserve:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. See Fund 73 for General Reserve detail.

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 3,333,062</b>	<b>\$ 3,104,246</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 3,333,062</b>	<b>\$ 3,104,246</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Roads Reserve – Fund 73:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Road general reserve component is invested in the Kern County Treasury Pool and Local Agency Investment Fund (LAIF).

### Funding & Revenue Sources

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 984,527	\$ 984,527	\$ 797,430
Interest Income	\$ 6,000	\$ 9,808	\$ 6,000
Transfer In	\$ -	\$ -	\$ 765
<b>Total</b>	<b>\$ 990,527</b>	<b>\$ 994,335</b>	<b>\$ 804,195</b>

**TOTAL REVENUES: \$ 804,195**

### Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

#### Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

#### Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

#### Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

#### Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

#### Transfers Out

	2017/18		2018/19
	Budget	Actual	Budget
Transfer Out To Roads Fund	\$ 196,905	\$ 196,905	\$ 196,905
<b>Total</b>	<b>\$ 196,905</b>	<b>\$ 196,905</b>	<b>\$ 196,905</b>

**TOTAL TRANSFERS OUT: \$ 196,905**

## ROADS

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 990,527</b>	<b>\$ 804,195</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 196,905</b>	<b>\$ 196,905</b>
<b>NET BALANCE:</b>	<b>\$ 793,622</b>	<b>\$ 607,290</b>

**Water**

## WATER ENTERPRISE – FUND 42

Budgetarily, Water is a separate enterprise fund and is primarily sourced from the water utility via rate payers. A necessary correction to the Water budget implemented in FY 2015/16 was to reimburse the Roads Fund for water infrastructure and leaks repaired by the Roads Division. This methodology continues in FY 2018/19. The Water operation is augmented by the Bond Redemption Fund (1995 water bonds) and the Water Development Fund, as well as maintaining a separate General Reserve Fund.

Organizationally, the Water Division is part of the Public Works Department, overseen by the Water Supervisor under the Public Works Director, and is responsible for maintaining the integrity of the water production and delivery infrastructure, both potable and non-potable. This includes major components such as: wells, storage tanks, booster stations, pump houses, fire hydrants and other fire suppression infrastructure, in addition to approximately 120 miles of mainline pipe, most of which is under centerline of the roads, and several thousand feet of laterals, valves and connections, and service lines.

### Program Goals

The Water operation is at a critical point. The water system infrastructure has exceeded its life expectancy, and while measures should have been put into place at inception to deal with this eventuality, the problem has historically been ignored in favor of keeping rates artificially low. At the current utility rates, the operation is financially unable to cover the accelerating rate of failure. Significant reinvestment is necessary; however, the funds are not available. After completing a number of critical projects this fiscal year, the Water Reserve Fund will be essentially depleted. Without a safety net, any unforeseen emergencies occurring in this fiscal year or following, must be covered by the General Fund, which also has a critically low reserve.

The District is currently pursuing a Capital Replacement Plan to accurately quantify the cost to replace infrastructure. These costs will be integrated into a Rate Study to determine the overall cost of the operation, not just the cost to produce and deliver water. In the interim, the District will perform a Water Revenue Efficiency Analysis to determine recommended water rate and charge increases which can be implemented to cover existing operations and maintenance and build appropriate reserves. Because Water is unable to fund these necessary studies, they will be paid via transfer from the General Fund.

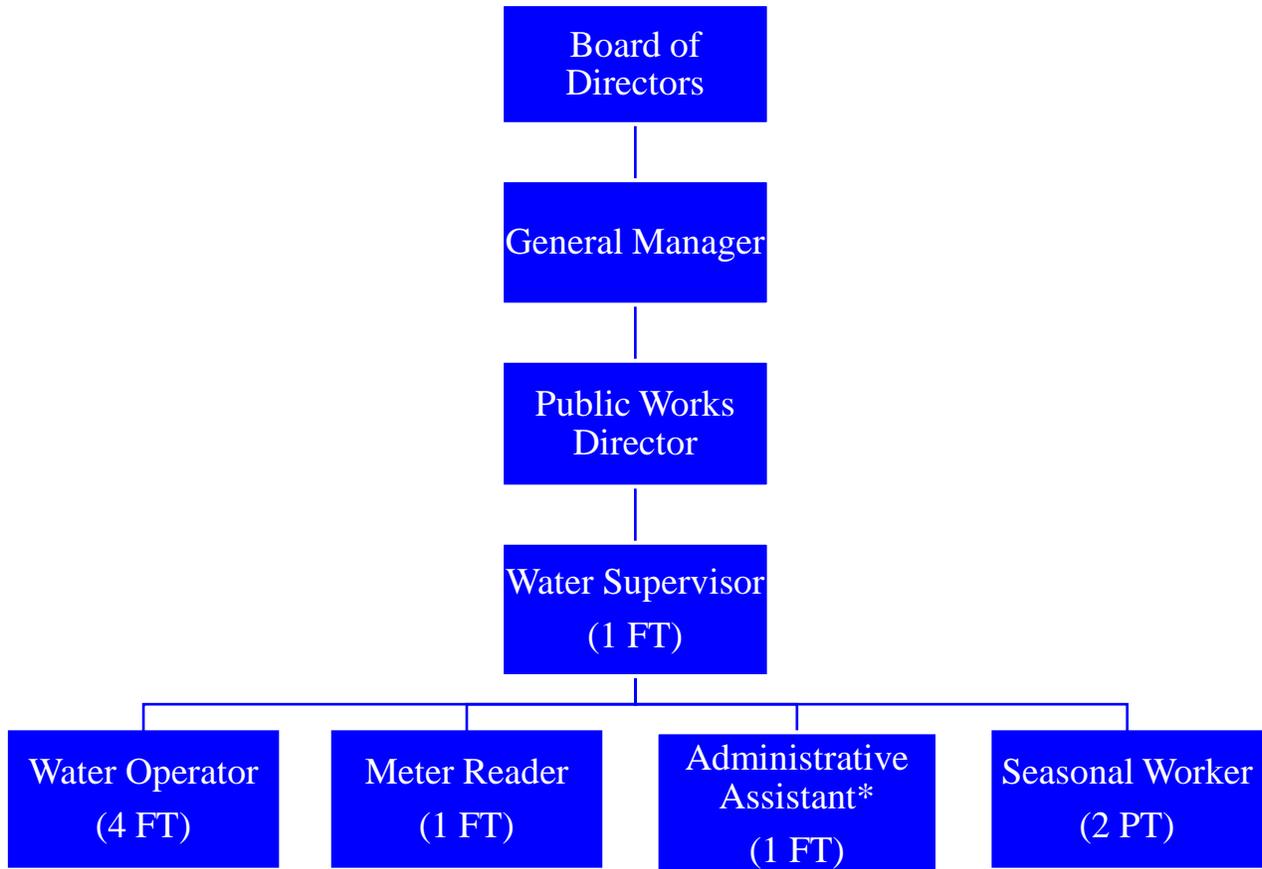
The following program goals are those currently deemed most critical for the fiscal year, however there are an equal number of critical projects not listed because there are no funds to complete them.

- Financial
  - Capital Replacement Program
  - Rate Study
  - Implement New Rates
- Regulatory
  - State Sanitary Survey Report
  - Improve Security & Compliance
- Work Truck (prorated)
- Long-term Resource Management and Protection
  - Hydrogeological Study
  - Well Field Analysis
- Capital Projects
  - Well Repairs

WATER

- Pump Replacement – Wells 2, 29, 30
- Wellhead Replacement – Wells 3, 4
- Lakefill Well Repairs
- Electric Panels (4)
- Booster Pumps
  - Repair/Replace (4)
  - Rebuild (2)
- Entry Gate Project
  - Water lines under Bear Valley Road

## Organizational Chart – Water Division



**Notes:**

\* Shared Allocation

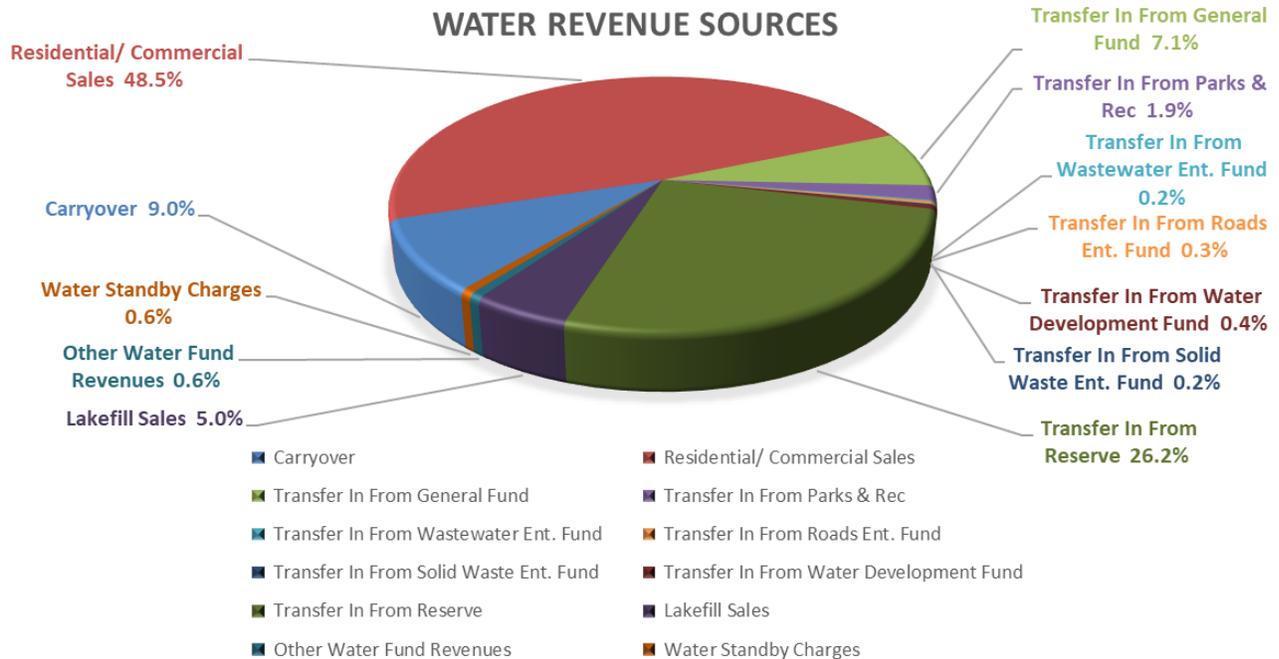
# WATER

## Funding & Revenue Sources

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 450,874	\$ 450,874	\$ 362,402
Residential/ Commercial Sales	\$ 1,900,000	\$ 1,936,450	\$ 1,950,000
Lakefill Sales	\$ 150,000	\$ 211,560	\$ 200,000
Other Water Fund Revenues	\$ 30,000	\$ 42,128	\$ 25,000
Water Standby Charges	\$ 25,000	\$ 25,726	\$ 25,000
Transfer In From General Fund	\$ 248,250	\$ 37,664	\$ 285,586
Transfer In From Parks & Rec	\$ 75,000	\$ -	\$ 75,000
Transfer In From Wastewater Ent. Fund	\$ 6,750	\$ -	\$ 6,750
Transfer In From Roads Ent. Fund	\$ 13,500	\$ -	\$ 13,500
Transfer In From Solid Waste Ent. Fund	\$ 6,750	\$ -	\$ 6,750
Transfer In From Water Development Fund	\$ -	\$ -	\$ 17,226
Transfer In From Reserve	\$ 901,363	\$ -	\$ 1,055,979
<b>Total</b>	<b>\$ 3,807,487</b>	<b>\$ 2,704,401</b>	<b>\$ 4,023,194</b>

**TOTAL REVENUES: \$ 4,023,194**



## Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

### Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Water Enterprise Fund benefits from the services of other funds and departments including Administration, General Services, and Roads. Therefore, a prorated share of salaries and benefits is included in the budget below.

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 770,595	\$ 518,510	\$ 865,643
Benefits	\$ 129,268	\$ 73,172	\$ 123,777
CalPERS - Current	\$ 58,369	\$ 41,087	\$ 62,349
CalPERS - UAL	\$ 29,976	\$ 28,912	\$ 48,488
Social Security	\$ 57,925	\$ 41,768	\$ 68,784
Unemployment	\$ 3,096	\$ 2,168	\$ 3,594
Workers Comp	\$ 38,751	\$ 18,220	\$ 39,046
Overtime	\$ 42,500	\$ 46,802	\$ 45,000
Admin/ G.S. Reallocation	\$ 132,430	\$ 107,215	\$ 163,721
<b>Total</b>	<b>\$ 1,262,909</b>	<b>\$ 877,854</b>	<b>\$ 1,420,403</b>

**TOTAL SALARIES & BENEFITS: \$ 1,420,403**

# WATER

## Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

### Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50231	Auto Repair	\$ 5,000	\$ 4,102	\$ 5,000
50234	Equipment Repairs	\$ 2,500	\$ 4,491	\$ 2,500
50235	Equipment - Lease	\$ 3,000	\$ 88	\$ 1,500
50236	Tires & Batteries	\$ 3,500	\$ 6,178	\$ 5,000
50238	Equipment	\$ 5,500	\$ 2,047	\$ 5,500
50251	Expendable Tools and Equipment	\$ 5,000	\$ 4,827	\$ 5,000
50273	Computer Software	\$ 8,648	\$ 3,207	\$ 8,648
50274	Computer Hardware	\$ 5,000	\$ 468	\$ 6,000
	<b>Total</b>	<b>\$ 38,148</b>	<b>\$ 25,408</b>	<b>\$ 39,148</b>

### Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50263	Electrical/ Lighting	\$ 2,500	\$ -	\$ 2,500
50266	Building Maintenance	\$ 16,950	\$ 1,595	\$ 12,400
50277	Custodial Supplies	\$ 750	\$ 453	\$ 500
50278	Custodial Services	\$ 3,600	\$ 2,700	\$ 3,600
	<b>Total</b>	<b>\$ 23,800</b>	<b>\$ 4,747</b>	<b>\$ 19,000</b>

### Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 3,500	\$ 2,112	\$ 3,500
50213	Conservation	\$ 12,750	\$ 11,232	\$ 12,500
50214	Emergency Preparedness	\$ 2,500	\$ -	\$ 1,000
50215	Business Travel	\$ 500	\$ -	\$ 500
50217	Medical Misc.	\$ 1,000	\$ -	\$ 1,000
50232	Motor Fuel	\$ 27,500	\$ 19,678	\$ 22,500
50241	Operations	\$ 2,500	\$ 924	\$ 1,500
50242	Road Materials and Repairs	\$ 17,500	\$ 8,502	\$ 12,500
50244	System Repair & Maintenance	\$ 75,000	\$ 31,897	\$ 65,000
50247	Signs, Reflectors and Markers	\$ 1,000	\$ -	\$ 1,000
50250	Shop Supplies	\$ 500	\$ 862	\$ 750
50252	Well Repair	\$ 7,500	\$ 2,024	\$ 7,500

	2017/18		2018/19
	Budget	Actual	Budget
<b>50253</b> Booster Repair	\$ 5,000	\$ 10,096	\$ 35,000
<b>50254</b> Contracted Well Maintenance	\$ -	\$ -	\$ 76,286
<b>50255</b> Water Tank Maintenance and Repair	\$ 220,000	\$ 215,646	\$ 220,000
<b>50256</b> Water Meters	\$ 5,000	\$ 5,499	\$ 5,500
<b>50257</b> Telemetry/SCADA	\$ 37,500	\$ 10,160	\$ 37,500
<b>50259</b> Chemicals	\$ 5,250	\$ 3,091	\$ 3,500
<b>50261</b> Fire Hydrant	\$ 10,000	\$ 4,834	\$ 7,500
<b>50269</b> Weed Abatement	\$ 1,500	\$ 1,802	\$ 2,000
<b>50275</b> Safety and Protective	\$ 4,000	\$ 3,392	\$ 3,500
<b>50279</b> Inspections	\$ 1,500	\$ 1,185	\$ 1,250
<b>50285</b> Lab Analysis	\$ 17,500	\$ 17,387	\$ 17,500
<b>50288</b> Uniforms	\$ 2,000	\$ 1,970	\$ 2,728
<b>50292</b> State/County Fees	\$ 20,500	\$ 19,256	\$ 21,000
<b>50299</b> Purchased Water & Water Banking	\$ 320,200	\$ 337,911	\$ 375,000
<b>50401</b> Uncollectable Debt	\$ 2,500	\$ 5,332	\$ 2,500
<b>Total</b>	<b>\$ 804,200</b>	<b>\$ 714,790</b>	<b>\$ 940,014</b>

**Professional & Administrative Services**

	2017/18		2018/19
	Budget	Actual	Budget
<b>50201</b> Public Notices	\$ 3,500	\$ 1,125	\$ 2,500
<b>50202</b> Memberships & Dues	\$ 16,000	\$ 14,549	\$ 15,000
<b>50203</b> Printing	\$ 16,500	\$ 13,404	\$ 13,500
<b>50204</b> Postage/Shipping	\$ 500	\$ 114	\$ 500
<b>50205</b> Office Supplies	\$ 4,000	\$ 2,587	\$ 10,000
<b>50210</b> Recruitment	\$ 3,450	\$ 3,183	\$ 5,600
<b>50216</b> Personnel/Hearing/Appeal	\$ 2,500	\$ -	\$ 2,500
<b>50233</b> Auto Allowance	\$ 750	\$ 751	\$ 750
<b>50280</b> Contract Services	\$ 10,000	\$ 6,048	\$ 10,000
<b>50281</b> Legal	\$ 20,000	\$ 18,563	\$ 25,000
<b>50282</b> Engineering	\$ 2,500	\$ -	\$ 1,000
<b>50283</b> Audit	\$ 8,346	\$ 8,293	\$ 8,835
<b>50284</b> Consulting	\$ 300,000	\$ 37,664	\$ 337,336
<b>50287</b> Outside Service	\$ 7,500	\$ 2,039	\$ 23,500
<b>50291</b> Admin/ G.S. Reallocation	\$ 142,300	\$ 114,226	\$ 181,771
<b>50293</b> Insurance Deductibles & Settlements	\$ 3,000	\$ 2,270	\$ 3,000
<b>50298</b> District Insurance	\$ 21,777	\$ 24,509	\$ 26,509
<b>Total</b>	<b>\$ 562,624</b>	<b>\$ 249,324</b>	<b>\$ 667,301</b>

## WATER

Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 2,500	\$ 2,204	\$ 2,500
50222	Electric-Wells	\$ 137,000	\$ 138,796	\$ 135,000
50223	Electric-Boosters	\$ 158,000	\$ 188,370	\$ 180,000
50224	Phone-Cellular	\$ 4,499	\$ 2,539	\$ 3,149
50225	Phone-Facility	\$ 1,750	\$ 2,018	\$ 2,000
50228	Natural Gas/Propane	\$ 1,750	\$ 1,184	\$ 1,750
50296	Trash Service	\$ 600	\$ 529	\$ 600
	<b>Total</b>	<b>\$ 306,099</b>	<b>\$ 335,640</b>	<b>\$ 324,999</b>

**TOTAL SERVICES & SUPPLIES: \$ 1,990,463**

Debt Servicing

		2017/18		2018/19
		Budget	Actual	Budget
21361	Principal	\$ -	\$ 38,502	\$ 39,631
50721	Interest	\$ -	\$ 22,050	\$ 20,906
50722	Fees	\$ -	\$ 2,315	\$ 2,200
	<b>Total</b>	<b>\$ -</b>	<b>\$ 62,868</b>	<b>\$ 62,736</b>

**TOTAL DEBT SERVICING: \$ 62,736**

Capital Outlay

		2017/18		2018/19
		Budget	Actual	Budget
50300	Equipment			
	Work Truck (30% of \$45k)	\$ 45,000	\$ -	\$ 45,000
	Booster Pump Rebuilds - (2) CV	\$ 50,000	\$ -	\$ 50,000
	Booster Pumps Repair/Replace - (4)	\$ 115,000	\$ 14,916	\$ 85,000
	Electrical Panel Replacements - (1)	\$ 156,000	\$ -	\$ 52,000
	Well 3 - Wellhead	\$ 7,500	\$ -	\$ 12,500
	Well 4 - Wellhead	\$ 7,500	\$ -	\$ 7,500
	Well 2 - Pump Replacement	\$ 10,000	\$ -	\$ 10,000
	Well 29 - Pump Replacement	\$ 10,000	\$ -	\$ 10,000
	Well 30 - Pump Replacement	\$ 10,000	\$ -	\$ 10,000
	Well 33 - Pump Replacement	\$ 10,000	\$ -	\$ -
	Lakefill Wells - Repairs	\$ 75,000	\$ -	\$ 75,000

	2017/18		2018/19
	Budget	Actual	Budget
<b>50301</b> Capital Improvement			
Access Roads	\$ 40,000	\$ -	\$ 40,000
Entry Gate Project	\$ 60,645	\$ 6,249	\$ 54,396
Rehab Well CV1	\$ 25,000	\$ 5,480	\$ -
Rehab Well CV2	\$ 25,000	\$ 5,280	\$ -
<b>50304</b> BV & Cumberland Rehab Project	\$ 26,031	\$ 18,389	\$ -
<b>Total</b>	<b>\$ 672,676</b>	<b>\$ 50,313</b>	<b>\$ 451,396</b>

**TOTAL CAPITAL OUTLAY: \$ 451,396**

**Transfers Out**

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to GF- Fuel Station (\$85k)	\$ 20,774	\$ -	\$ 20,774
Transfer to GF- Vehicle Lift (\$32k)	\$ 7,821	\$ -	\$ 7,821
Transfer to GF- PW Building Upgrade	\$ -	\$ 1,427	\$ 8,846
Transfer to GF- Computer Server	\$ 8,742	\$ 15,803	\$ 8,974
Transfer to GF- Server SW	\$ 2,914	\$ 3,825	\$ -
Transfer to GF- Finance SW	\$ 34,968	\$ -	\$ 34,555
Transfer to Development Fund	\$ 61,813	\$ -	\$ -
<b>Total</b>	<b>\$ 137,031</b>	<b>\$ 21,055</b>	<b>\$ 80,969</b>

**TOTAL TRANSFERS OUT: \$ 80,969**

**Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 \$ 0

**General Reserve:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. See Fund 70 for General Reserve details.

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 3,807,487</b>	<b>\$ 4,023,194</b>
<b>LESS INTERFUND LOAN</b>	<b>\$ 61,813</b>	<b>\$ &lt;17,227&gt;</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 3,882,705</b>	<b>\$ 4,005,967</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Water Development – Fund 60**

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Development funds are designated for projects that increase the capacity of the District’s water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

**Funding & Revenue Sources**

Anticipated Revenue for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 63,200	\$ 126,196	\$ 79,161
Capacity Fees	\$ 37,775	\$ 52,885	\$ 37,775
Interfund Loan Transfer In	\$ 61,813	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 162,788</b>	<b>\$ 179,081</b>	<b>\$ 116,936</b>

**TOTAL REVENUES: \$ 116,936**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

	2017/18		2018/19
	Budget	Actual	Budget
<b>21361</b> Principal	\$ 99,697	\$ 61,194	\$ 62,987
<b>50721</b> Interest	\$ 57,096	\$ 35,046	\$ 33,226
<b>50722</b> Fees	\$ 5,996	\$ 3,680	\$ 3,496
<b>Total</b>	<b>\$ 162,788</b>	<b>\$ 99,920</b>	<b>\$ 99,710</b>

**TOTAL DEBT SERVICING: \$ 99,710**

## WATER

### Capital Outlay

**TOTAL CAPITAL OUTLAY:                    \$ 0**

### Transfers Out

**TOTAL TRANSFERS OUT:                    \$ 17,226**

### **Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 162,788</b>	<b>\$ 116,936</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 162,788</b>	<b>\$ 116,936</b>
<b>NET BALANCE:</b>	<b>\$        0</b>	<b>\$        0</b>

### **Interfund Loans:**

Amounts provided by other funds to with a requirement for repayment.

Loan made by Water Enterprise Fund 42:

FY 2014/15	\$ 418,235
FY 2015/16	\$ 148,333
FY 2016/17	\$ 125,345
FY 2017/18	\$ 61,813
<u>FY 2018/19</u>	<u>\$ &lt;17,226&gt;</u>
<b>Total</b>	<b>\$ 736,500</b>

Loan made by Water Reserve Fund 70:

FY 2009/10	\$103,947
<u>FY 2010/11</u>	<u>\$104,272</u>
<b>Total</b>	<b>\$208,219</b>

**TOTAL OWED BY WATER DEVELOPMENT FUND 60:        \$944,719**

**Water Bond Redemption – Fund 64**

The Water Bond Redemption Fund must pay principal and interest each August 31 and interest only each February 28 on \$4,530,000 in general obligation bonds that were issued in 2002 for water system improvements and to refund prior bonds. Payments are scheduled through August, 2027.

**Funding & Revenue Sources**

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 222,234	\$ 222,234	\$ 236,191
Water Bond Tax	\$ 28,754	\$ 95,101	\$ 19,542
Interest Income	\$ 1,200	\$ 2,244	\$ 1,200
<b>Total</b>	<b>\$ 252,188</b>	<b>\$ 319,579</b>	<b>\$ 256,933</b>

**TOTAL REVENUES: \$ 256,933**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

**Salaries & Benefits**

**TOTAL SALARIES & BENEFITS: \$ 0**

**Services & Supplies**

**TOTAL SERVICES & SUPPLIES: \$ 0**

**Debt Servicing**

	2017/18		2018/19
	Budget	Actual	Final
21355 Principal	\$ 61,000	\$ 61,000	\$ 63,000
50701 Interest	\$ 22,388	\$ 22,388	\$ 20,565
50722 Fees	\$ 800	\$ -	\$ -
<b>Total</b>	<b>\$ 84,188</b>	<b>\$ 83,388</b>	<b>\$ 83,565</b>

**TOTAL DEBT SERVICING: \$ 83,565**

**Capital Outlay**

**TOTAL CAPITAL OUTLAY: \$ 0**

**WATER**Transfers Out

TOTAL TRANSFERS OUT:                      \$ 0

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 252,188</b>	<b>\$ 256,933</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 84,188</b>	<b>\$ 83,565</b>
<b>NET BALANCE:</b>	<b>\$ 168,000</b>	<b>\$ 173,368</b>

**Water Reserve – Fund 70:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Water general reserve component is invested in the Kern County Treasury Pool and Local Agency Investment Fund (LAIF).

**Funding & Revenue Sources**

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 1,072,466	\$ 1,072,466	\$ 1,084,674
Interest Revenue	\$ 2,000	\$ 12,209	\$ 2,000
Transfer In	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,074,466</b>	<b>\$ 1,084,674</b>	<b>\$ 1,086,674</b>

**TOTAL REVENUES: \$ 1,086,674**

**Planned Expenditures**

Anticipated Expenditures for FY 2017/18 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

Transfers Out

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to Water Enterprise	\$ 901,363	\$ -	\$ 1,055,979
<b>Total</b>	<b>\$ 901,363</b>	<b>\$ -</b>	<b>\$ 1,055,979</b>

**TOTAL TRANSFERS OUT: \$ 1,055,979**

## WATER

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 1,074,466</b>	<b>\$ 1,086,674</b>
<b>TOTAL TRANSFER OUT:</b>	<b>\$ 901,363</b>	<b>\$ 1,055,979</b>
<b>NET BALANCE:</b>	<b>\$ 173,103</b>	<b>\$ 30,695</b>

**Interfund Loans:**

Amounts provided to/from other funds with a requirement for repayment.

Loan made by General Fund 40:

FY 2008/09	\$250,000
Total	<b>\$250,000</b>

**TOTAL OWED BY WATER RESERVE FUND 70:      \$250,000**

Loan made to Wastewater Development Fund 61:

FY 2009/10	\$ 34,475
FY 2010/11	\$ 33,682
Total	\$ 68,157

Loan made to Water Development Fund 60:

FY 2009/10	\$103,947
FY 2010/11	\$104,272
Total	\$208,219

**TOTAL OWED TO WATER RESERVE FUND 70:      \$ 276,375**

**NET BALANCE OF INTERFUND LOANS:              \$ 26,375**

# Wastewater

## **WASTEWATER ENTERPRISE – FUND 43**

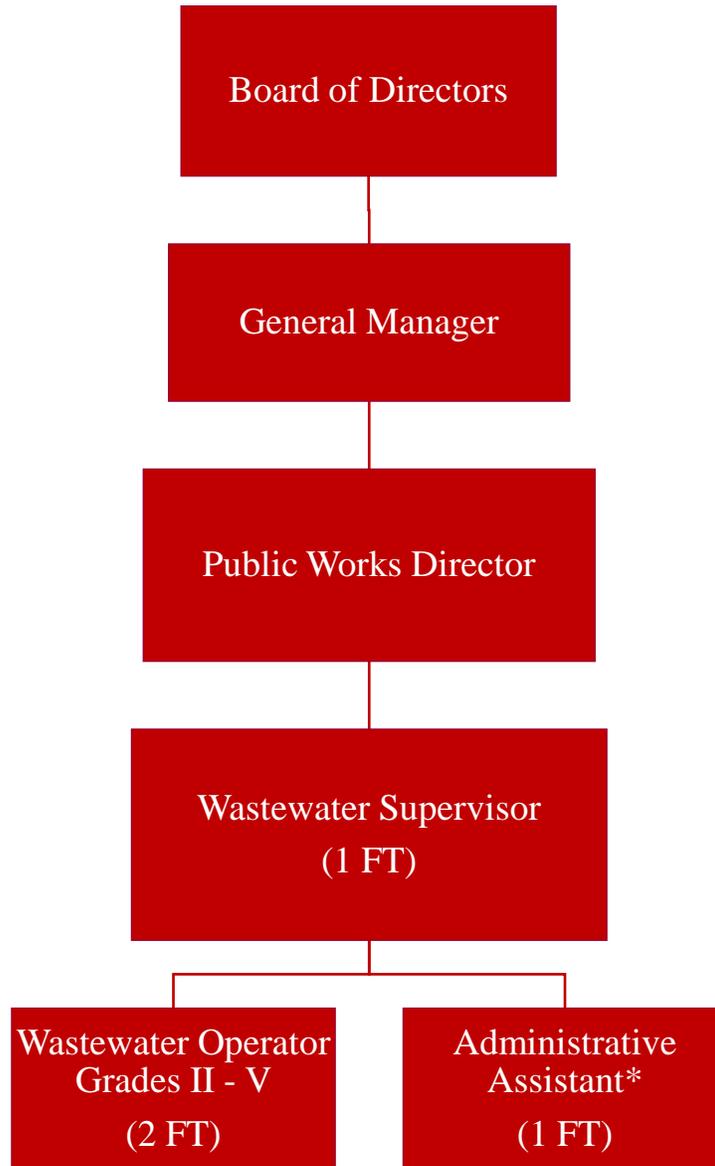
Budgetarily, the Wastewater operation is comprised of four distinct funds. This includes the Enterprise Fund which is primarily sourced from the wastewater utility via rate payers in addition to the Wastewater Development Fund, the Wastewater Bond Redemption Fund and the Wastewater Reserve Fund.

Organizationally, the Wastewater Division is part of the Public Works Department, overseen by the Wastewater Supervisor under the Public Works Director and is responsible for maintaining the integrity and operation of the wastewater treatment plant and collection system.

### **Program Goals**

- Financial
  - Capital Replacement Program
  - Rate Study
  - Implement New Rates
- Preventative Maintenance
  - Collection System
    - Inspection and maintenance program
    - Root infiltration abatement
  - Develop and Implement a Maintenance Management System integrating the new Geographic Information System (GIS)
- Capital Outlay
  - Maintenance and Storage Shop
  - Aeration Tank Gearbox Replacement
  - CCTV Inspection System
  - Mechanical Bar Screen
  - Work Truck (prorated)
  - Safety Improvements
  - Manhole Repair & Replacement

### Organizational Chart – Wastewater Division



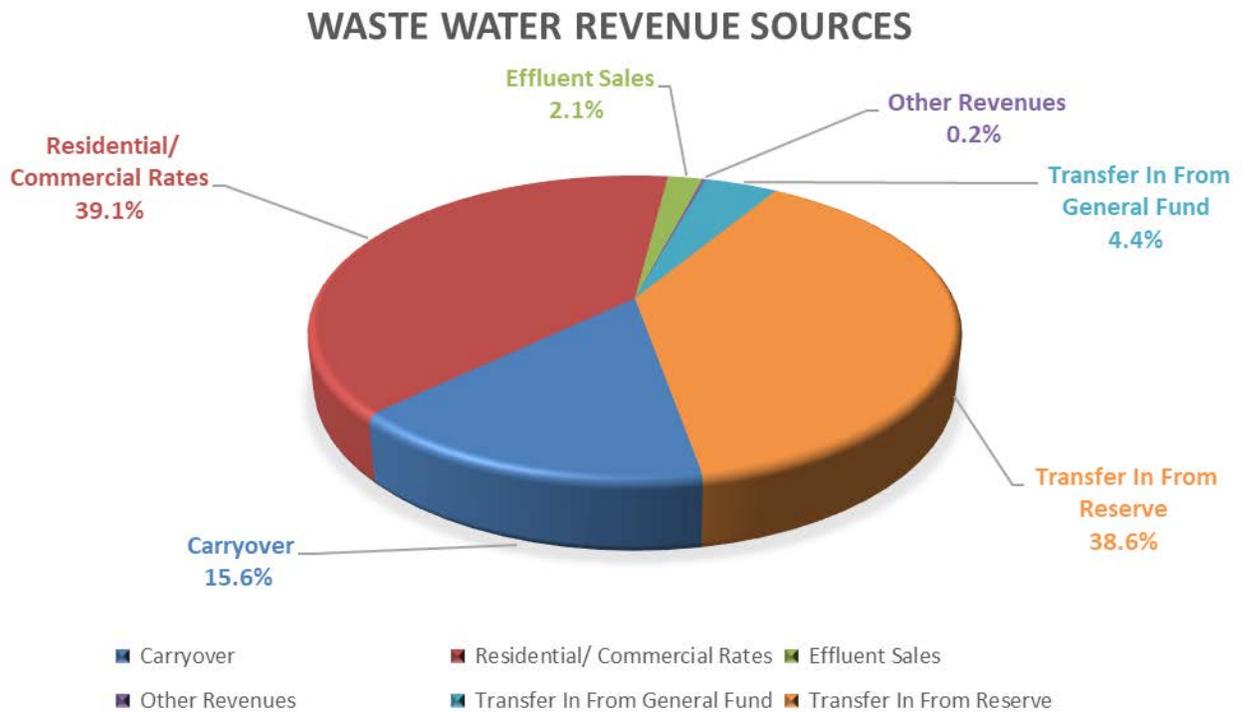
\*Shared Allocation

## Funding & Revenue Sources

Anticipated Revenues for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 286,227	\$ 286,227	\$ 187,475
Residential/ Commercial Rates	\$ 460,000	\$ 474,173	\$ 470,000
Effluent Sales	\$ 25,000	\$ 21,332	\$ 25,000
Other Revenues	\$ 2,500	\$ 6,002	\$ 2,500
Transfer In From General Fund	\$ 65,000	\$ 12,729	\$ 52,271
Transfer In From Reserve	\$ 204,667	\$ -	\$ 463,669
<b>Total</b>	<b>\$ 1,043,394</b>	<b>\$ 800,462</b>	<b>\$ 1,200,915</b>

**TOTAL REVENUES: \$ 1,200,915**



## WASTEWATER

### Planned Expenditures

Anticipated Expenditures for FY 2018/19 include the following:

#### Salaries & Benefits

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Wastewater Enterprise Fund benefits from the services of other funds and departments including Administration and General Services. Therefore, the prorated share of salaries and benefits is included in the budget below.

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 276,620	\$ 254,705	\$ 313,499
Benefits	\$ 38,907	\$ 33,217	\$ 35,928
CalPERS - Current	\$ 19,970	\$ 19,041	\$ 22,153
CalPERS - UAL	\$ 14,260	\$ 13,754	\$ 18,623
Social Security	\$ 20,589	\$ 18,972	\$ 23,881
Unemployment	\$ 1,035	\$ 968	\$ 1,096
Workers Comp	\$ 15,229	\$ 8,453	\$ 15,478
Overtime	\$ 3,750	\$ 4,384	\$ 5,000
Admin/ G.S. Reallocation	\$ 45,729	\$ 37,022	\$ 56,758
<b>Total</b>	<b>\$ 436,089</b>	<b>\$ 390,515</b>	<b>\$ 492,416</b>

**TOTAL SALARIES & BENEFITS: \$ 492,416**

# WASTEWATER

## Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

### Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50231	Auto Repair	\$ 2,500	\$ 1,943	\$ 2,500
50234	Equipment Repairs	\$ 2,500	\$ 5,875	\$ 2,500
50235	Equipment - Lease	\$ 1,500	\$ 29	\$ 1,500
50236	Tires & Batteries	\$ 1,000	\$ 506	\$ 650
50238	Equipment	\$ 2,600	\$ 6,740	\$ 2,500
50251	Expendable Tools and Equipment	\$ 2,500	\$ 1,744	\$ 2,500
50258	Lab & Related Equipment	\$ 7,000	\$ 6,566	\$ 3,000
50273	Computer Software	\$ 3,415	\$ 1,022	\$ 3,415
50274	Computer Hardware	\$ -	\$ 156	\$ -
	<b>Total</b>	<b>\$ 23,015</b>	<b>\$ 24,581</b>	<b>\$ 18,565</b>

### Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50263	Electrical/ Lighting	\$ 2,000	\$ -	\$ 2,000
50266	Building Maintenance	\$ 5,650	\$ 2,040	\$ 8,300
50271	Grounds Maintenance	\$ 3,000	\$ 382	\$ 3,000
50277	Custodial Supplies	\$ 750	\$ 548	\$ 750
50278	Custodial Services	\$ 1,200	\$ 900	\$ 1,200
	<b>Total</b>	<b>\$ 12,600</b>	<b>\$ 3,871</b>	<b>\$ 15,250</b>

### Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 3,000	\$ 381	\$ 2,500
50215	Business Travel	\$ 250	\$ -	\$ 250
50217	Medical Misc.	\$ 2,000	\$ -	\$ 2,000
50232	Motor Fuel	\$ 4,500	\$ 4,523	\$ 5,000
50241	Operations	\$ 1,000	\$ 505	\$ 1,000
50242	Road Materials and Repairs	\$ 5,000	\$ -	\$ 5,000
50244	System Repair & Maintenance	\$ 15,000	\$ 11,632	\$ 12,500
50247	Signs, Reflectors and Markers	\$ 2,500	\$ -	\$ 2,500
50250	Shop Supplies	\$ 2,500	\$ 640	\$ 1,000
50259	Chemicals	\$ 12,500	\$ 9,520	\$ 8,500
50269	Weed Abatement	\$ 750	\$ 193	\$ 500

**WASTEWATER**

		2017/18		2018/19
		Budget	Actual	Budget
50275	Safety and Protective	\$ 2,500	\$ 2,251	\$ 4,000
50279	Inspections	\$ 500	\$ 269	\$ 500
50285	Lab Analysis	\$ 12,500	\$ 13,717	\$ 18,500
50288	Uniforms	\$ 2,500	\$ 2,581	\$ 2,449
50292	State/County Fees	\$ 7,500	\$ 7,312	\$ 7,500
50297	Biosolids Disposal	\$ 2,000	\$ 908	\$ 1,250
50401	Uncollectable Service	\$ 1,500	\$ -	\$ 1,500
	<b>Total</b>	<b>\$ 78,000</b>	<b>\$ 54,431</b>	<b>\$ 76,449</b>

Professional & Administrative Services

		2017/18		2018/19
		Budget	Actual	Budget
50201	Public Notices	\$ 500	\$ -	\$ 500
50202	Memberships & Dues	\$ 1,750	\$ 1,493	\$ 1,750
50203	Printing	\$ 2,750	\$ 2,238	\$ 2,750
50204	Postage/Shipping	\$ 100	\$ 9	\$ 100
50205	Office Supplies	\$ 3,000	\$ 779	\$ 3,500
50210	Recruitment	\$ 1,200	\$ 1,594	\$ 2,813
50216	Personnel/Hearing/Appeal	\$ 2,500	\$ -	\$ 2,500
50233	Auto Allowance	\$ 450	\$ 450	\$ 450
50280	Contract Services	\$ 5,000	\$ 2,808	\$ 5,000
50281	Legal	\$ 6,000	\$ 104	\$ 6,000
50283	Audit	\$ 1,996	\$ 1,983	\$ 2,310
50284	Consulting	\$ 85,000	\$ 25,944	\$ 72,271
50287	Outside Service	\$ 3,500	\$ 3,736	\$ 10,000
50291	Admin/ G.S. Reallocation	\$ 48,005	\$ 31,336	\$ 51,751
50293	Insurance Deductibles & Settlements	\$ 1,000	\$ -	\$ 1,000
50298	District Insurance	\$ 9,989	\$ 10,602	\$ 11,648
	<b>Total</b>	<b>\$ 172,740</b>	<b>\$ 83,077</b>	<b>\$ 174,342</b>

Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 22,500	\$ 18,794	\$ 22,500
50224	Phone-Cellular	\$ 1,207	\$ 949	\$ 1,018
50225	Phone-Facility	\$ 900	\$ 687	\$ 800
50296	Trash Service	\$ 300	\$ 264	\$ 300
	<b>Total</b>	<b>\$ 24,907</b>	<b>\$ 20,694</b>	<b>\$ 24,618</b>

**TOTAL SERVICES & SUPPLIES: \$ 309,224**

# WASTEWATER

## Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

## Capital Outlay

		2017/18		2018/19
		Budget	Actual	Budget
<b>50300</b>	Capital Equipment			
	RAS Pump Replacement (2)	\$ 10,000	\$ -	\$ -
	Aeration Tank Gearbox Replacement	\$ 15,000	\$ -	\$ 15,000
	CCTV Inspection System	\$ -	\$ -	\$ 45,000
<b>50301</b>	Capital Improvement			
	Mechanical Bar Screen	\$ 100,000	\$ -	\$ 175,000
	Maintenance & Storage Shop	\$ 80,000	\$ -	\$ 80,000
	Manhole Repair/Replacement	\$ 30,000	\$ 416	\$ 29,585
	<b>Total</b>	<b>\$ 235,000</b>	<b>\$ 416</b>	<b>\$ 344,585</b>

**TOTAL CAPITAL OUTLAY: \$ 344,585**

## Transfers Out

		2017/18		2018/19
		Budget	Actual	Budget
	Transfer to GF- Fuel Station (\$85k)	\$ 3,137	\$ -	\$ 3,137
	Transfer to GF- Vehicle Lift (\$32k)	\$ 1,181	\$ -	\$ 1,181
	Transfer to GF- PW Building Upgrade	\$ -	\$ 476	\$ 2,949
	Transfer to GF- Computer Server (\$30k)	\$ 2,990	\$ 5,406	\$ 2,878
	Transfer to GF- Server SW (\$10k)	\$ 997	\$ 1,308	\$ -
	Transfer to GF- Finance SW (\$120k)	\$ 11,961	\$ -	\$ 11,083
	Transfer to Water Ent. - Work Truck (\$45k)	\$ 6,750	\$ -	\$ 6,750
	Transfer to Development	\$ 34,028	\$ 28,213	\$ 26,713
	Transfer to Reserve	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 61,043</b>	<b>\$ 35,403</b>	<b>\$ 54,691</b>

**TOTAL TRANSFERS OUT: \$ 54,691**

## **Contingency Reserve:**

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 **\$ 0**

**WASTEWATER****General Reserve:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. See Fund 69 for Wastewater General Reserve detail.

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 1,043,394</b>	<b>\$ 1,200,915</b>
<b>LESS INTERFUND LOAN:</b>	<b>\$ 34,028</b>	
<b>TOTAL EXPENSES:</b>	<b>\$ 1,009,366</b>	<b>\$ 1,200,915</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Wastewater Development – Fund 61:**

Money set aside for the construction or acquisition of new infrastructure to increase system capacity, typically pertaining to water and wastewater funds. These monies can be used only for improvements that increase capacity; they cannot be used for simple replacement of an existing asset or for ongoing operations. Development funds are designated for projects that increase the capacity of the District’s water and wastewater systems. Designated fund balances should be sufficient to construct the capital improvements budgeted for the following fiscal year or the multi-year capital improvement plan if financing has already been secured.

**Funding & Revenue Sources**

Anticipated Revenue for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ -	\$ -	\$ 7,243
Capacity Fees	\$ -	\$ 13,058	\$ -
Interfund Loan Transfers In	\$ 34,028	\$ 28,213	\$ 26,713
<b>Total</b>	<b>\$ 34,028</b>	<b>\$ 41,271</b>	<b>\$ 33,957</b>

**TOTAL REVENUES: \$ 33,957**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

	2017/18		2018/19
	Budget	Actual	Budget
21361 Principal	\$ 20,840	\$ 20,840	\$ 21,451
50721 Interest	\$ 11,935	\$ 11,935	\$ 11,315
50722 Fees	\$ 1,253	\$ 1,253	\$ 1,191
<b>Total</b>	<b>\$ 34,028</b>	<b>\$ 34,028</b>	<b>\$ 33,957</b>

**TOTAL DEBT SERVICING: \$ 33,957**

**WASTEWATER**

Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

Transfers Out

**TOTAL TRANSFERS OUT: \$ 0**

**Summary**

	2017/18	2018/19
<b>BEGINNING BALANCE:</b>	<b>\$ 0</b>	<b>\$ 7,243</b>
<b>TRANSFER IN:</b>	<b>\$ 34,028</b>	<b>\$ 26,713</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 34,028</b>	<b>\$ 33,957</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Interfund Loans:**

Amounts provided by other funds with a requirement for repayment.

Loan made from Wastewater Enterprise Fund 43:

FY 2014/15	\$ 52,424
FY 2015/16	\$ 34,165
FY 2016/17	\$ 27,839
FY 2017/18	\$ 34,028
<u>FY 2018/19</u>	<u>\$ 26,713</u>
Total	<b>\$ 175,169</b>

**TOTAL OWED TO WASTEWATER ENTERPRISE FUND 43: \$ 175,169**

Loan made from Water Reserve Fund 70:

FY 2009/10	\$ 34,475
<u>FY 2010/11</u>	<u>\$ 33,682</u>
Total	<b>\$ 68,157</b>

**TOTAL OWED TO WATER RESERVE FUND 70: \$ 68,157**

**TOTAL OWED TO OTHER FUNDS: \$ 243,326**

**Wastewater Bond Redemption – Fund 67:**

The Wastewater Bond Redemption Fund (Assessment District 95-1) was established to pay principal on a \$2.5 million no interest loan obtained in 1996 and financed through the State Revolving Fund for expansion and upgrades to the Wastewater Treatment Facility. As this expansion was determined to be of benefit to all property owners in the District due to groundwater protection, water conservation, common interest and common amenities, and fiscal reasons, the Board at the time determined to raise the needed revenue through an assessment on each lot or parcel having water service available. The final payment was made in 2016.

As the debt has been paid off, it is no longer included on the Tax Roll. However, residual revenue continues to be received due to delinquent tax payments and liens. Remaining funds have been declared surplus and will be transferred to the General Fund (Fund 40) to be subsequently transferred to the Wastewater Reserve Fund (Fund 69) where they may be used “for the maintenance of the improvements” consistent with the original Resolution of Intention (ROI) when the assessment district was formed and the 1915 Bond Act, per Resolution 16/17-12.

**Funding & Revenue Sources**

Anticipated Revenue for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 348	\$ 348	\$ -
Tax/Assessment Proceeds	\$ 5,000	\$ 3,204	\$ 5,000
Interest Income	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 5,348</b>	<b>\$ 3,552</b>	<b>\$ 5,000</b>

**TOTAL REVENUES: \$ 5,000**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

**WASTEWATER**

**Capital Outlay**

**TOTAL CAPITAL OUTLAY:                    \$ 0**

**Transfers Out**

	2017/18		2018/19
	Budget	Actual	Budget
Transfer Out To General Fund	\$ 5,348	\$ 3,552	\$ 5,000
<b>Total</b>	<b>\$ 5,348</b>	<b>\$ 3,552</b>	<b>\$ 5,000</b>

**TOTAL TRANSFERS OUT:                    \$ 5,000**

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 5,348</b>	<b>\$ 5,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFER TO GENERAL FUND:</b>	<b>\$ 5,348</b>	<b>\$ 5,000</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Wastewater Reserve – Fund 69:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Wastewater general reserve component is invested in the Kern County Treasury Pool and Local Agency Investment Fund (LAIF).

**Funding & Revenue Sources**

Anticipated Revenue for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 468,688	\$ 468,688	\$ 477,605
Interest Revenue	\$ 2,000	\$ 5,365	\$ 2,000
Transfer In From Wastewater Enterprise	\$ -	\$ -	\$ -
Transfer In From General Fund	\$ 5,348	\$ 3,552	\$ 5,000
<b>Total</b>	<b>\$ 476,036</b>	<b>\$ 477,605</b>	<b>\$ 484,605</b>

**TOTAL REVENUES: \$ 484,605**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

**WASTEWATER**

**Transfers Out**

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to Wastewater Enterprise	\$ 204,667	\$ -	\$ 463,669
<b>Total</b>	<b>\$ 204,667</b>	<b>\$ -</b>	<b>\$ 463,669</b>

**TOTAL TRANSFERS OUT: \$ 463,669**

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 476,306</b>	<b>\$ 484,605</b>
<b>TOTAL TRANSFER OUT:</b>	<b>\$ 204,667</b>	<b>\$ 436,669</b>
<b>NET BALANCE:</b>	<b>\$ 271,369</b>	<b>\$ 20,936</b>

# Solid Waste

## SOLID WASTE ENTERPRISE – FUND 49

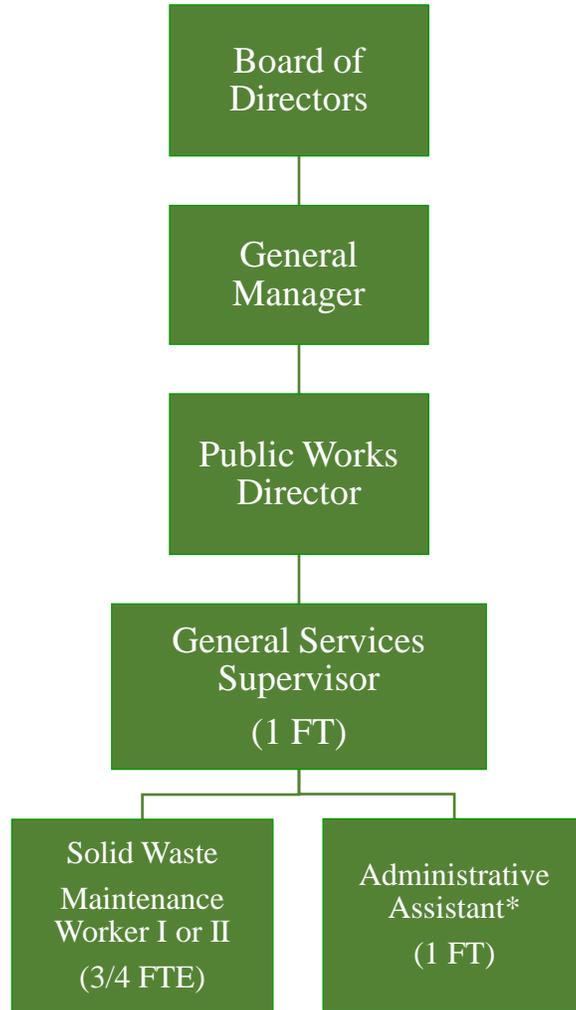
Budgetarily, Solid Waste is an Enterprise Fund and is primarily funded by the solid waste utility via rate payers. Solid Waste maintains a separate general reserve fund.

Organizationally, the Solid Waste Division is part of the Public Works Department, General Services Division, overseen by the General Services Supervisor under the Public Works Director. Services provided include maintaining and operating the transfer station and coordinating refuse hauling.

### Program Goals

- Regulatory
  - Operation is limited to residential household waste
    - Resolve improper and illegal dumping of prohibited items
    - Load checking
    - Gated facility with hours of operation
- Reconfiguration
  - Significant Capital Outlay to reconfigure facility to meet new permit requirements
  - Source separation (recycling) will be required
  - Limit unauthorized use of facility
  - Limit commercial activities
  - Improve surveillance and security
- Rate Study
  - Capital Replacement Plan
  - Rate Study
- Work Truck (prorated)
- Personnel
  - Kern County will provide staff for load checking at no cost to the District
  - District staffing allocation will need to increase under new permit
    - Final need to be determined based upon new permit

**Organizational Chart – Solid Waste**



\*Shared Allocation

**Fiscal Year 2018/19 Funding & Revenue Sources**

Anticipated Revenues to be received for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 174,506	\$ 174,506	\$ 143,518
Solid Waste Fee	\$ 555,000	\$ 558,506	\$ 555,000
Other Solid Waste Revenue	\$ 1,000	\$ 3,509	\$ 1,000
Transfer In From General Fund	\$ 16,250	\$ 1,351	\$ 14,899
Transfer In From Reserve	\$ 405,884	\$ -	\$ 504,045
<b>Total</b>	<b>\$ 1,152,641</b>	<b>\$ 737,873</b>	<b>\$ 1,218,461</b>

**TOTAL REVENUES: \$ 1,218,461**



## SOLID WASTE

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

**Salaries & Benefits**

Includes direct employee compensation, in addition to various indirect tax and insurance costs.

The Solid Waste Enterprise Fund benefits from the services of the Administration and Public Works Departments. Therefore, the prorated share of salaries and benefits is included in the budget below.

	2017/18		2018/19
	Budget	Actual	Budget
Wages	\$ 149,902	\$ 114,970	\$ 179,737
Benefits	\$ 18,463	\$ 9,211	\$ 18,472
CalPERS - Current	\$ 10,669	\$ 9,472	\$ 12,114
CalPERS - UAL	\$ 7,458	\$ 7,193	\$ 10,170
Social Security	\$ 10,537	\$ 8,148	\$ 13,923
Unemployment	\$ 533	\$ 398	\$ 613
Workers Comp	\$ 5,781	\$ 4,216	\$ 6,660
Overtime	\$ 8,000	\$ 9,565	\$ 10,000
Admin/ G.S. Reallocation	\$ 24,758	\$ 20,044	\$ 32,790
<b>Total</b>	<b>\$ 236,101</b>	<b>\$ 183,217</b>	<b>\$ 284,478</b>

**TOTAL SALARIES & BENEFITS: \$ 284,478**

# SOLID WASTE

## Services & Supplies

The Services and Supplies section is divided into multiple categories to accurately track those costs associated with services performed by other departments. Services and Supplies are typically considered operational expenses.

### Equipment

		2017/18		2018/19
		Budget	Actual	Budget
50231	Auto Repair	\$ 1,000	\$ 28	\$ 1,000
50234	Equipment Repairs	\$ 7,500	\$ 3,700	\$ 7,500
50235	Equipment - Lease	\$ 1,000	\$ 173	\$ 1,000
50236	Tires & Batteries	\$ 3,500	\$ 305	\$ 1,500
50238	Equipment	\$ 5,000	\$ 383	\$ 5,000
50251	Expendable Tools and Equipment	\$ 500	\$ 35	\$ 500
50273	Computer Software	\$ 1,597	\$ 544	\$ 1,597
50274	Computer Hardware	\$ -	\$ 234	\$ -
	<b>Total</b>	<b>\$ 20,097</b>	<b>\$ 5,401</b>	<b>\$ 18,097</b>

### Facilities & Grounds

		2017/18		2018/19
		Budget	Actual	Budget
50263	Electrical/ Lighting	\$ 500	\$ -	\$ 500
50266	Building Maintenance	\$ 975	\$ 560	\$ 2,200
50271	Grounds Maintenance	\$ 3,500	\$ 150	\$ 3,500
50277	Custodial Supplies	\$ 150	\$ 87	\$ 150
	<b>Total</b>	<b>\$ 5,125</b>	<b>\$ 797</b>	<b>\$ 6,350</b>

### Operations

		2017/18		2018/19
		Budget	Actual	Budget
50206	Training/Travel	\$ 1,000	\$ -	\$ 1,000
50215	Business Travel	\$ 1,500	\$ 62	\$ 1,500
50217	Medical Misc.	\$ 1,000	\$ -	\$ 1,000
50232	Motor Fuel	\$ 8,000	\$ 7,188	\$ 8,000
50241	Operations	\$ 500	\$ 185	\$ 500
50247	Signs, Reflectors and Markers	\$ 4,000	\$ -	\$ 4,000
50250	Shop Supplies	\$ 100	\$ -	\$ 100
50275	Safety and Protective	\$ 1,000	\$ 202	\$ 1,000
50279	Inspections	\$ 2,500	\$ 377	\$ 2,500
50288	Uniforms	\$ 750	\$ 311	\$ 514
50292	State/County Fees	\$ 7,500	\$ 6,729	\$ 8,750
50295	Solid Waste Processing	\$ 336,485	\$ 275,093	\$ 336,485
	<b>Total</b>	<b>\$ 364,335</b>	<b>\$ 290,148</b>	<b>\$ 365,349</b>

## SOLID WASTE

Professional & Administrative Services

		2017/18		2018/19
		Budget	Actual	Budget
50201	Public Notices	\$ 2,500	\$ 483	\$ 2,500
50202	Memberships & Dues	\$ 1,000	\$ 1,268	\$ 1,300
50203	Printing	\$ 17,000	\$ 12,257	\$ 17,000
50204	Postage/Shipping	\$ 125	\$ 53	\$ 125
50205	Office Supplies	\$ 450	\$ 119	\$ 5,000
50210	Recruitment	\$ 1,850	\$ 2,173	\$ 4,938
50216	Personnel/Hearing/Appeal	\$ 2,500	\$ -	\$ 2,500
50233	Auto Allowance	\$ 750	\$ 750	\$ 750
50280	Contract Services	\$ 2,000	\$ 1,311	\$ 2,500
50281	Legal	\$ 12,500	\$ 7,957	\$ 8,500
50283	Audit	\$ 2,120	\$ 2,107	\$ 2,348
50284	Consulting	\$ 28,750	\$ 9,383	\$ 24,899
50287	Outside Service	\$ 1,000	\$ 323	\$ 1,500
50291	Admin/ G.S. Reallocation	\$ 86,083	\$ 60,897	\$ 95,924
50293	Insurance Deductibles & Settlements	\$ 1,500	\$ -	\$ 2,500
50298	District Insurance	\$ 6,227	\$ 6,336	\$ 6,958
50401	Uncollectable Debt	\$ 250	\$ -	\$ 250
	<b>Total</b>	<b>\$ 166,605</b>	<b>\$ 105,418</b>	<b>\$ 179,491</b>

Utilities

		2017/18		2018/19
		Budget	Actual	Budget
50221	Electric-Facilities	\$ 800	\$ 879	\$ 3,000
50224	Phone-Cellular	\$ 896	\$ 479	\$ 584
50296	Trash Service	\$ 300	\$ 282	\$ 300
	<b>Total</b>	<b>\$ 1,996</b>	<b>\$ 1,641</b>	<b>\$ 3,884</b>

**TOTAL SERVICES & SUPPLIES: \$ 573,171**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

Capital Outlay

		2017/18		2018/19
		Budget	Actual	Budget
50301	Capital Improvement			
	Transfer Station Reconfiguration	\$ 325,000	\$ -	\$ 325,000
	<b>Total</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ 325,000</b>

**TOTAL CAPITAL OUTLAY: \$ 325,000**

# SOLID WASTE

## Transfers Out

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to GF- Fuel Station (\$85k)	\$ 7,234	\$ -	\$ 7,234
Transfer to GF- Vehicle Lift (\$32k)	\$ 2,723	\$ -	\$ 2,723
Transfer to GF- PW Building Upgrade	\$ -	\$ 713	\$ 4,423
Transfer to GF- Computer Server (\$30k)	\$ 3,127	\$ 5,652	\$ 3,027
Transfer to GF- Server SW (\$10k)	\$ 1,042	\$ 1,368	\$ -
Transfer to GF- Finance SW (\$120k)	\$ 12,506	\$ -	\$ 11,656
Transfer to Water Ent.- Work Truck (\$45k)	\$ 6,750	\$ -	\$ 6,750
Transfer to Solid Waste Reserve Fund	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 33,382</b>	<b>\$ 7,733</b>	<b>\$ 35,812</b>

**TOTAL TRANSFERS OUT: \$ 35,812**

### Contingency Reserve:

The contingency reserve is to pay for unforeseen or unplanned expenditures that have not been specifically included in the budget.

2018/19 \$ 0

### General Reserve Fund:

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. See Fund 71 for General Reserve detail.

## Summary

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 1,152,641</b>	<b>\$ 1,218,461</b>
<b>TOTAL EXPENSES:</b>	<b>\$ 1,152,641</b>	<b>\$ 1,218,461</b>
<b>NET BALANCE:</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Solid Waste Reserve – Fund 71:**

The general reserve is for orderly capital replacement and for emergencies. This is a restricted reserve and should only be used for this exclusive purpose. A 4/5 vote of the total membership of the Board of Directors is required to transfer these funds for any other purpose. The Solid Waste general reserve component is invested in the Kern County Treasury Pool and Local Agency Investment Fund (LAIF).

**Funding & Revenue Sources**

Anticipated Revenue for FY 2018/19 include the following:

	2017/18		2018/19
	Budget	Actual	Budget
Carryover	\$ 723,270	\$ 723,270	\$ 731,540
Interest Income	\$ 5,000	\$ 8,270	\$ 5,000
Transfer In	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 728,270</b>	<b>\$ 731,540</b>	<b>\$ 736,540</b>

**TOTAL REVENUES: \$ 736,540**

**Planned Expenditures**

Anticipated Expenditures for FY 2018/19 include the following:

Salaries & Benefits

**TOTAL SALARIES & BENEFITS: \$ 0**

Services & Supplies

**TOTAL SERVICES & SUPPLIES: \$ 0**

Debt Servicing

**TOTAL DEBT SERVICING: \$ 0**

Capital Outlay

**TOTAL CAPITAL OUTLAY: \$ 0**

Transfers Out

	2017/18		2018/19
	Budget	Actual	Budget
Transfer to Solid Waste Enterprise	\$ 405,884	\$ -	\$ 504,045
<b>Total</b>	<b>\$ 405,884</b>	<b>\$ -</b>	<b>\$ 504,045</b>

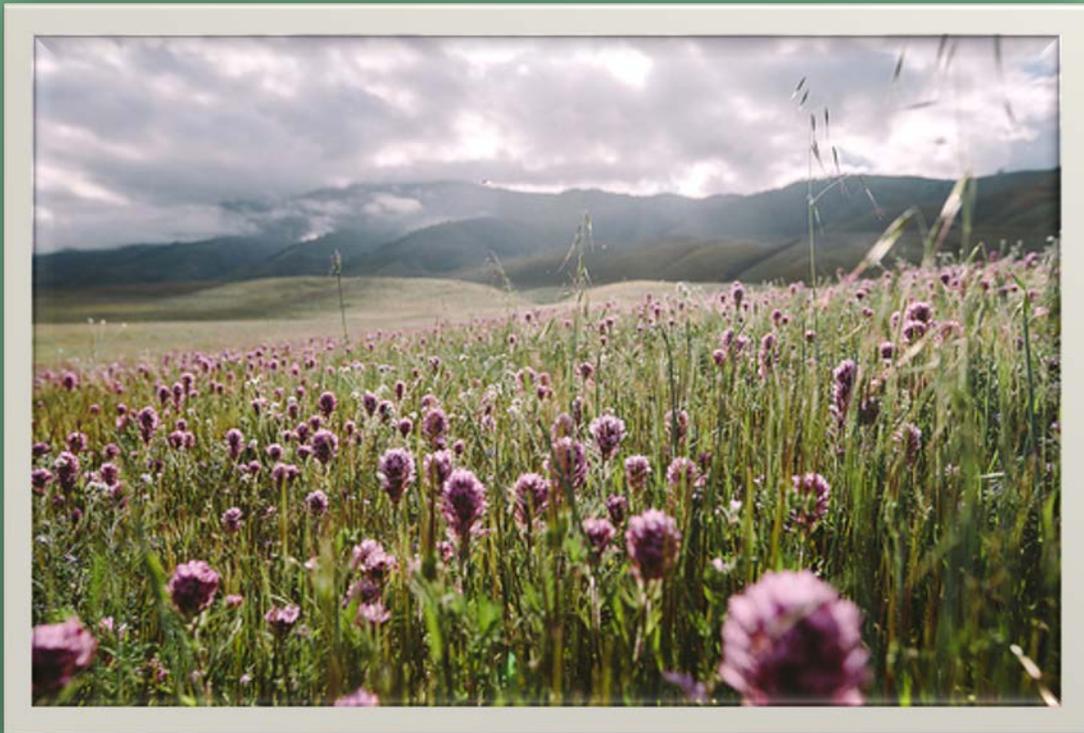
**TOTAL TRANSFERS OUT: \$ 504,045**

## SOLID WASTE

**Summary**

	2017/18	2018/19
<b>TOTAL REVENUES:</b>	<b>\$ 728,270</b>	<b>\$ 736,540</b>
<b>TOTAL TRANSFER OUT:</b>	<b>\$ 405,884</b>	<b>\$ 504,045</b>
<b>NET BALANCE:</b>	<b>\$ 322,386</b>	<b>\$ 232,495</b>

# HUMAN RESOURCES



## HUMAN RESOURCES

It is only through our excellent employees that we can endeavor to complete the budgeted program goals that will ultimately serve our community, making them our most valuable resource. Given the challenges facing Bear Valley Springs, it is imperative the District is able to both recruit and retain quality employees.

A Classification & Compensation Study was previously completed and salaries were adjusted for the local market. Thereafter, only an annual Cost of Living Adjustment (COLA) based upon the Consumer Price Index (CPI) is necessary to ensure salaries remain current and relevant. The CPI is derived from the Los Angeles, Riverside, Orange County; All Urban Wage Earners and Clerical Workers; year ending March as provided by the United States Department of Labor, Bureau of Labor Statistics.

For FY 2018/19, the COLA is a 3.89% increase. Both the Full-Time & Part-Time Salary Scales incorporated this rate increase, effective July 1, 2018, in addition to the mandatory California minimum wage increase to \$12.00 per hour, effective January 1, 2019.

Each budget includes an organizational chart to clearly demonstrate staffing levels, all of which are summarized in the following Personnel Allocation sheet specifying the positions and the number of months each position is anticipated to be filled for the fiscal year. The Salaries & Benefits line item in each budget is based upon this personnel allocation and the salary scales.

While the salary scales include job titles other than those allocated, the Personnel Allocation takes precedent. Positions are to be filled consistent with the Personnel Allocation for the fiscal year.

Upon adoption of the Final Budgets, the Board of Directors also adopts the following documents contained herein:

- Personnel Allocation Sheet
- Full-Time Salary Scale
- Part-Time Salary Scale

# Personnel Allocation

## Fiscal Year 2018/19

The Fiscal Year 2018/19 Final Budgets were prepared with the following personnel allocation:

Full-Time:

Administration	Quantity	Months	Quantity	Months	Quantity	Months
Full-Time						
General Manager	1	12				
Assistant to the General Manager	1	12				
Administrative Services Director	1	12				
Accountant II	1	12				
Administrative Assistant	1	12				
<hr/>						
Public Safety	Quantity	Months	Quantity	Months	Quantity	Months
Chief of Police	1	12				
Police						
Sergeant	1	12				
Police Officer I-III	2	12	2	10		
Administrative Analyst	1	12				
Entry Gate						
Gate Pass Coordinator	1	12				
<hr/>						
Public Works	Quantity	Months	Quantity	Months	Quantity	Months
Public Works Director	1	12				
Administrative Assistant	1	12				
General Services						
General Services Supervisor	1	10				
Maintenance Worker I-II	4	12				
Roads						
Roads Supervisor	1	10				
Roads Crew Lead	1	12				
Maintenance Worker I-II	2	12	2	10		
Wastewater						
Wastewater Supervisor	1	12				
Wastewater Operators II-V	2	12				
Water						
Water Supervisor	1	12				
Water Operators I-V	3	12	1	10		
Maintenance Worker I-II	1	12				
Total Full-Time Positions	35					

Part-Time:

Year Round Hourly, Limited-Term & Seasonal	Budgeted # Hours	Full-Time Equivalents	ACA Full-Time Equivalents
Administration			
Assistant General Manager	520	0.25	0.33
Billing Clerks (2)	1924	0.93	1.23
Communications Officer	1000	0.48	0.64
Public Safety			
Gate Pass Coordinators (approx. 12)	9820	4.72	6.29
Police Department Office Assistant	400	0.19	0.26
Public Works			
Laborers (4)	4000	1.92	2.56
Total Full-Time Equivalent Positions	8.49		
Affordable Care Act Full-Time Equivalent Positions	11.32		

Final Budget:

Adopted by the Board of Directors on August 23, 2018



# Bear Valley Community Services District

## Fiscal Year 2018/19 Regular Full-Time Salary Schedule

	Scale	A	B	C	D	E	F
Gate Pass Coordinator	1	2,080	2,184	2,293	2,408	2,528	2,655
Bookkeeper; Customer Service Specialist; Maintenance Worker I; Reserve Officer; Wastewater Operator In Training; Water Operator In Training	2	3,304	3,469	3,643	3,825	4,016	4,217
Accountant I; Administrative Assistant; Billing Clerk; Dispatcher; Equipment Operator; Maintenance Worker II; Mechanic; Police Technician; Wastewater Operator I; Water Operator I	3	4,295	4,510	4,736	4,972	5,221	5,482
Police Officer I; Wastewater Operator II; Water Operator II	4	4,510	4,736	4,972	5,221	5,482	5,756
Police Officer II; Roads Crew Lead; Senior Dispatcher; Wastewater Operator III; Water Operator III	5	4,736	4,972	5,221	5,482	5,756	6,044
Police Officer III; Wastewater Operator IV; Water Operator IV	6	4,972	5,221	5,482	5,756	6,044	6,346
Wastewater Operator V; Water Operator V	7	5,221	5,482	5,756	6,044	6,346	6,663
Accountant II; Administrative Analyst; Dispatch Supervisor; Senior Police Officer	8	5,743	6,030	6,332	6,648	6,981	7,330
Supervisors - General Services, Roads, Wastewater, Water	9	6,317	6,633	6,965	7,313	7,679	8,063
Finance Manager; Sergeant	10	6,633	6,965	7,313	7,679	8,063	8,466
Finance Director	11	7,628	8,010	8,410	8,831	9,272	9,736
Department Heads - Administrative Services, Chief of Police, Public Works; Assistant to the GM	12	9,535	10,012	10,513	11,038	11,590	12,170
Assistant General Manager	13	10,966	11,514	12,090	12,694	13,329	13,995

Final Budget:

Adopted by the Board of Directors on August 23, 2018



# Bear Valley Community Services District

## Fiscal Year 2018/19 Part-Time & Limited-Term Hourly Rates

Scale	Position	Step A	Step B	Step C	Step D	Step E	Step F
1	Clerk Gate Pass Coordinators <i>Effective July 1, 2018</i>	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04
	<i>Effective January 1, 2019*</i>	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59	\$15.32
2	Intern Laborer Office Assistant	\$13.46	\$14.13	\$14.84	\$15.58	\$16.36	\$17.18
3	Bookkeeper Customer Service Specialist Dispatcher w/out POST Certificate Wastewater Operator In Training Water Operator In Training Reserve Officer	\$19.05	\$20.00	\$21.00	\$22.05	\$23.16	\$24.31
4	Billing Clerk Dispatcher with POST Certificate	\$24.77	\$26.01	\$27.31	\$28.67	\$30.11	\$31.61

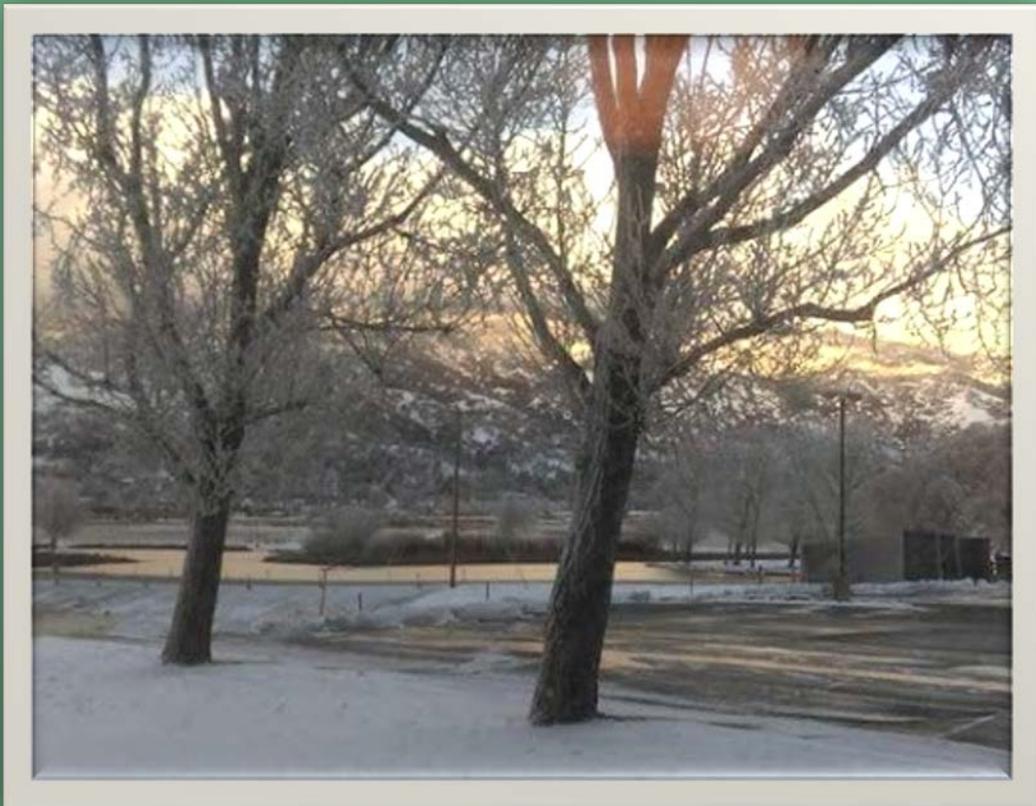
When applicable, hourly rates shall be based upon equivalent full-time rates, rounded down one cent, including those positions not listed.

\*California Minimum Wage increases to \$12.00/hour effective January 1, 2019.

Final Budget:

Adopted by the Board of Directors on August 23, 2018

# SUPPORTING DOCUMENTS



**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
GENERAL FUND - 40**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Revenue</b>			
	Carryover	2,507,862	2,476,177	2,729,307
40101	Property Tax	1,705,800	1,681,228	1,723,354
40102	Property Tax Collection Fee	(23,500)	(21,964)	(23,500)
40181	Police Special Tax	280,000	282,758	280,000
40191	Gate Special Tax	262,500	264,815	262,500
40504	P.O.S.T. Reimbursement	3,000	8,466	3,000
40507	Mandated Cost Reimbursement	-	-	-
40601	Interest Income	15,000	27,063	17,500
40611	Rents	147,825	144,392	148,910
40721	Other	5,000	8,558	5,000
40733	Gate Cards/Clickers	150	2,685	650
40735	Address Posts	500	617	1,500
40741	Reimbursed Expense	750	2,096	1,000
40743	Reimbursed Expense - Police	5,500	9,026	7,500
40745	Bark Beetle Payment	-	7,588	-
40791	Donations Received	-	350	-
	Transfer In From WW Bond Red. Fund	5,348	3,552	5,000
	Transfer In From Public Safety Realignment (	20,000	20,000	-
	Transfer In From Supplemental Law Enforcem	244,611	241,932	-
	Transfer In From Water	75,218	21,055	80,969
	Transfer In From Wastewater	20,265	7,189	21,227
	Transfer In From Roads	52,259	11,315	60,446
	Transfer In From Solid Waste	26,632	7,733	29,062
	<b>Total Revenue</b>	<b>5,354,720</b>	<b>5,206,632</b>	<b>5,353,426</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Expenditures</b>			
	Salaries & Benefits	1,351,427	1,149,199	1,504,787
	Services & Supplies	562,155	529,610	625,186
	Debt Servicing	-	-	-
	Capital Outlay			
	Land	-	-	-
	Buildings	-	-	-
	Structures & Improvements	699,054	58,718	640,336
	Equipment	381,901	311,546	175,509

<b>ACCOUNT NO.</b>		<b>BUDGET EXPENDITURES FY 2017/18</b>	<b>BUDGET EXPENDITURES FY 2017/18</b>	<b>BUDGET EXPENDITURES FY 2018/19</b>
	Expenditure Transfers		-	
	Transfer to Other Funds			
	Post Office	639	1,446	-
	Parks & Rec	160,531	141,633	165,998
	Roads	293,360	229,878	-
	Water Enterprise	248,250	37,664	285,586
	Wastewater Enterprise	65,000	12,729	52,271
	Solid Waste Enterprise	16,250	1,351	14,899
	Wastewater Reserve	5,348	3,552	5,000
	Contingencies	-	-	-
	<b>Total Expenditures</b>	<b>3,783,914</b>	<b>2,477,325</b>	<b>3,469,573</b>
	<b>Fund Balance</b>	<b>1,570,806</b>	<b>2,729,307</b>	<b>1,883,854</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
GENERAL FUND - 40  
ADMINISTRATION - 51**

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	Board of Directors	36,000	16,500	36,000
	Wages	150,059	134,464	201,892
	Benefits	18,146	11,991	17,240
	CalPERS - Current	9,817	11,810	12,058
	CalPERS - UAL	7,249	6,992	10,872
	Social Security	9,889	10,551	17,487
	Unemployment	398	368	1,835
	Workers Comp	2,108	1,279	2,498
	Overtime	2,750	3,138	3,500
	<b>Total Salaries &amp; Benefits</b>	<b>236,417</b>	<b>197,092</b>	<b>303,381</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	3,000	3,241	3,000
50202	Memberships & Dues	2,000	1,951	3,000
50203	Printing	2,000	744	2,000
50204	Postage/Shipping	1,000	92	1,000
50205	Office Supplies	15,000	33,664	22,500
50206	Training/Travel	15,000	16,123	20,000
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	1,980	7,122	7,500
50211	Resale Supplies	3,000	-	3,000
50212	Address Signs	500	1,154	500
50213	Conservation	-	-	-
50214	Emergency Preparedness	3,000	-	3,000
50215	Business Travel	3,000	70	3,000
50216	Personnel/Hearing/Appeal	1,000	-	1,000
50217	Medical Misc.	500	-	500
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	5,500	4,701	5,000
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2017/18	FY 2017/18	FY 2018/19
		BUDGETED	ACTUAL	FINAL
50224	Phone-Cellular	3,689	5,014	8,956
50225	Phone-Facility	1,500	1,438	2,000
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	1,250	1,086	1,250
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	-	-	-
50232	Motor Fuel	500	-	500
50233	Auto Allowance	1,200	1,201	1,200
50234	Equipment Repairs	1,000	93	1,000
50235	Equipment - Lease	10,000	8,435	20,000
50236	Tires & Batteries	-	-	-
50237	UNASSIGNED	-	-	-
50238	Equipment	25,000	-	25,000
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	16,500	12,261	17,500
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	3,500	-	3,500
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	-	-	-
50251	Expendable Tools and Equipment	2,500	46	3,000
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	7,500	-	7,500
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	15,000	1,028	27,500
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2017/18	FY 2017/18	FY 2018/19
		BUDGETED	ACTUAL	FINAL
50269	Weed Abatement	-	-	-
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	-	-	-
50272	UNASSIGNED	-	-	-
50273	Computer Software	5,989	12,959	7,489
50274	Computer Hardware	10,500	20,784	5,500
50275	Safety and Protective	1,000	448	1,000
50276	Armory	-	-	-
50277	Custodial Supplies	1,000	433	1,000
50278	Custodial Services	8,400	6,550	8,400
50279	Inspections	1,000	-	1,000
50280	Contract Services	50,000	56,181	85,000
50281	Legal	70,000	69,557	75,000
50282	Engineering	2,500	-	2,500
50283	Audit	1,260	1,252	1,892
50284	Consulting	12,500	810	12,500
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	20,000
50287	Outside Service	5,000	339	5,000
50288	Uniforms	750	-	750
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	-	-	-
50292	State/County Fees	3,000	2,963	3,500
50293	Insurance Deductibles & Settlements	1,000	-	1,000
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	400	264	400
50297	Biosolids Disposal	-	-	-
50298	District Insurance	3,200	3,622	4,016
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>323,117</b>	<b>275,627</b>	<b>429,852</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Computer Server Hardware	21,820	39,446	22,629
	Computer Server Software	7,273	9,547	-
	Finance Software	87,282	-	87,134
	HVAC Replacement	20,000	-	20,000

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Total Capital Outlay</b>	<b>136,376</b>	<b>48,993</b>	<b>129,763</b>
	<b>Total Expenditures</b>	<b>695,910</b>	<b>521,712</b>	<b>862,996</b>
	<b>Overhead Reallocation</b>	<b>(556,034)</b>	<b>(471,565)</b>	<b>(729,733)</b>
	<b>Net Balance</b>	<b>139,876</b>	<b>50,148</b>	<b>133,263</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**GENERAL FUND - 40**  
**GENERAL SERVICES - 68**

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2017/18	FY 2017/18	FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	119,640	91,630	141,911
	Benefits	16,557	10,568	16,946
	CalPERS - Current	8,386	7,148	9,825
	CalPERS - UAL	5,910	5,700	8,199
	Social Security	8,286	6,680	10,678
	Unemployment	401	297	443
	Workers Comp	3,803	3,759	4,036
	Overtime	3,000	2,908	3,000
	Admin/ G.S. Reallocation	10,897	9,443	14,716
	<b>Total Salaries &amp; Benefits</b>	<b>176,879</b>	<b>138,133</b>	<b>209,755</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	500	483	500
50202	Memberships & Dues	500	384	500
50203	Printing	500	10	500
50204	Postage/Shipping	50	46	50
50205	Office Supplies	3,500	673	5,775
50206	Training/Travel	2,500	-	2,500
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	2,050	1,738	3,500
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	500	-	500
50216	Personnel/Hearing/Appeal	1,250	-	1,250
50217	Medical Misc.	1,000	-	1,000
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	1,900	1,314	1,500
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50224	Phone-Cellular	689	259	416
50225	Phone-Facility	-	-	-
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	650	434	500
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	2,250	328	2,000
50232	Motor Fuel	1,500	1,461	1,500
50233	Auto Allowance	750	751	750
50234	Equipment Repairs	1,000	279	1,000
50235	Equipment - Lease	1,000	22	1,000
50236	Tires & Batteries	750	709	750
50237	UNASSIGNED	-	-	-
50238	Equipment	5,000	383	5,000
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	1,000	233	500
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	250	-	250
50248	Bus Shelters	500	135	500
50249	Snow Removal	-	-	-
50250	Shop Supplies	750	166	750
50251	Expendable Tools and Equipment	3,000	429	3,000
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	12,500	-	12,500
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	-	-	-
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	4,975	844	3,200
50267	Guardrail Repair	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50268	Mailboxes	37,551	20,057	30,000
50269	Weed Abatement	-	-	-
50270	Bark Beetle	5,000	-	5,000
50271	Grounds Maintenance	9,200	8,831	9,200
50272	UNASSIGNED	-	-	-
50273	Computer Software	6,920	1,557	6,920
50274	Computer Hardware	5,000	234	5,000
50275	Safety and Protective	1,500	1,363	1,500
50276	Armory	-	-	-
50277	Custodial Supplies	300	177	300
50278	Custodial Services	2,400	1,800	2,400
50279	Inspections	2,500	54	2,500
50280	Contract Services	3,000	1,120	3,000
50281	Legal	3,500	3,862	1,500
50282	Engineering	-	-	-
50283	Audit	871	865	837
50284	Consulting	5,000	-	5,000
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	2,500	59	3,000
50288	Uniforms	1,250	854	2,215
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	18,517	15,390	20,893
50292	State/County Fees	1,000	920	1,000
50293	Insurance Deductibles & Settlements	1,000	-	1,000
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	500	300	500
50297	Biosolids Disposal	-	-	-
50298	District Insurance	600	2,413	2,551
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>158,924</b>	<b>70,936</b>	<b>155,507</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Fuel Station	58,871	-	58,871
	Vehicle Lift	22,163	-	22,163

ACCOUNT NO.		BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2017/18	EXPENDITURES FY 2017/18	EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	Computer Server Hardware	1,402	2,534	1,369
	Computer Server Software	467	613	-
	Finance Software	5,607	-	5,271
50301	Capital Improvement			
	PW Building Upgrade	-	4,755	29,485
	<b>Total Capital Outlay</b>	<b>88,510</b>	<b>7,902</b>	<b>117,159</b>
	<b>Transfers Out</b>			
	Transfer to Water Ent.- Work Truck (\$45k)	4,500	-	4,500
	<b>Total Transfers Out</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>
	<b>Total Expenditures</b>	<b>428,813</b>	<b>216,971</b>	<b>486,921</b>
	<b>Overhead Reallocation</b>	<b>(293,252)</b>	<b>(189,012)</b>	<b>(330,262)</b>
	<b>Net Balance</b>	<b>135,561</b>	<b>27,960</b>	<b>156,659</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**GENERAL FUND - 40**  
**POLICE - 58**

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	551,152	460,357	613,713
	Benefits	82,776	61,514	109,503
	CalPERS - Current	65,849	53,175	63,222
	CalPERS - UAL	68,208	65,786	88,229
	Social Security	39,902	38,717	45,148
	Unemployment	1,956	1,380	10,162
	Workers Comp	22,302	15,871	21,855
	Overtime	-	102	-
	Admin/ G.S. Reallocation	97,481	78,921	124,005
	<b>Total Salaries &amp; Benefits</b>	<b>929,626</b>	<b>775,824</b>	<b>1,075,837</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	500	-	500
50202	Memberships & Dues	1,250	1,650	1,500
50203	Printing	500	-	500
50204	Postage/Shipping	150	76	150
50205	Office Supplies	3,000	4,011	3,000
50206	Training/Travel	22,500	5,885	25,000
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	6,720	17,135	13,125
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	1,000	-	1,000
50215	Business Travel	5,000	2,231	5,000
50216	Personnel/Hearing/Appeal	7,500	-	7,500
50217	Medical Misc.	500	-	500
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	6,000	7,820	11,500
50222	Electric-Wells	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	8,566	4,816	7,022
50225	Phone-Facility	1,600	1,769	6,250
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	750	1,989	2,500
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	10,000	7,754	10,000
50232	Motor Fuel	22,500	19,014	20,000
50233	Auto Allowance	600	599	720
50234	Equipment Repairs	3,500	749	2,000
50235	Equipment - Lease	500	261	500
50236	Tires & Batteries	3,500	1,655	3,500
50237	UNASSIGNED	-	-	-
50238	Equipment	-	316	-
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	3,000	1,632	3,000
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	-	-	-
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	-	3,255	-
50251	Expendable Tools and Equipment	1,500	-	1,500
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	100	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	500	-	500
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	2,500	586	2,500

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	-	-	-
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	6,000	5,500	6,000
50272	UNASSIGNED	-	-	-
50273	Computer Software	12,473	13,647	12,473
50274	Computer Hardware	3,600	16,265	3,600
50275	Safety and Protective	2,000	1,224	2,500
50276	Armory	2,500	-	1,500
50277	Custodial Supplies	750	527	750
50278	Custodial Services	3,250	2,700	3,600
50279	Inspections	1,000	1,669	2,000
50280	Contract Services	25,000	40,150	50,000
50281	Legal	45,000	103,636	60,000
50282	Engineering	-	-	-
50283	Audit	3,978	3,953	4,634
50284	Consulting	25,000	25,093	15,000
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	7,500	3,282	3,500
50288	Uniforms	6,700	4,734	7,000
50289	Dispatch Service	-	-	97,621
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	53,727	37,335	71,165
50292	State/County Fees	3,000	4,798	4,500
50293	Insurance Deductibles & Settlements	2,000	-	2,000
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	150	112	150
50297	Biosolids Disposal	-	-	-
50298	District Insurance	31,000	34,352	42,738
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>348,364</b>	<b>382,183</b>	<b>519,997</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Fuel Station	26,129	-	26,129

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	Vehicle Lift	9,837	-	9,837
	Computer Server Hardware	5,155	11,574	5,360
	Computer Server Software	1,718	2,255	-
	Finance Software	20,620	-	20,639
	Police Vehicles (4)	175,000	164,836	-
	Emergency Lights	15,000	18,983	-
	Police Computer Server	31,901	58,112	24,344
50301	Capital Improvement			
	Gate Project	78,767	276	197,201
	Gate Project - AB 109	58,037	-	-
	Gate Project - COPS Grant	60,673	-	-
	HVAC Replacement	67,500	-	67,500
	<b>Total Capital Outlay</b>	<b>550,337</b>	<b>256,038</b>	<b>351,010</b>
	<b>Total Expenditures</b>	<b>1,828,327</b>	<b>1,414,044</b>	<b>1,946,845</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
PUBLIC SAFETY REALIGNMENT(AB109) FUND - 30**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	28,887	28,887	8,887
	AB109	-	-	-
	<b>Total Revenue</b>	<b>28,887</b>	<b>28,887</b>	<b>8,887</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
50206	Training/Travel	8,887	-	8,887
	<b>Total Services &amp; Supplies</b>	<b>8,887</b>	<b>-</b>	<b>8,887</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to GF- Gate Project	20,000	-	-
	Transfer to GF- Police Computers	-	20,000	-
	<b>Total Transfers Out</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>28,887</b>	<b>20,000</b>	<b>8,887</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 68**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	276,749	276,749	16,926
	COPS Program	115,000	139,416	120,000
	Interest Revenue	-	3,171	-
	Transfer In From General Fund	-	-	-
	<b>Total Revenue</b>	<b>391,749</b>	<b>419,336</b>	<b>136,926</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	63,972	44,958	59,865
	Benefits	4,146	3,108	4,782
	CalPERS - Current	7,670	5,988	7,178
	CalPERS - UAL	-	-	-
	Social Security	4,894	4,969	7,348
	Unemployment	245	245	245
	Workers Comp	3,179	-	4,390
	Overtime	30,894	82,632	36,192
	Reserve Program	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>115,000</b>	<b>141,900</b>	<b>120,000</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	-	-	-
50202	Memberships & Dues	-	-	-
50203	Printing	-	-	-
50204	Postage/Shipping	-	-	-
50205	Office Supplies	-	-	-
50206	Training/Travel	-	-	-
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	13,500	-	16,926

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50210	Recruitment	-	-	-
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	-	-	-
50216	Personnel/Hearing/Appeal	-	-	-
50217	Medical Misc.	-	-	-
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	-	-	-
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	-	-	-
50225	Phone-Facility	-	-	-
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	-	-	-
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	-	-	-
50232	Motor Fuel	-	-	-
50233	Auto Allowance	-	-	-
50234	Equipment Repairs	-	-	-
50235	Equipment - Lease	-	-	-
50236	Tires & Batteries	-	-	-
50237	UNASSIGNED	-	-	-
50238	Equipment	-	-	-
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	-	-	-
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	-	-	-
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	-	-	-
50251	Expendable Tools and Equipment	2,250	2,221	-
50252	Well Repair	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	-	-	-
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	-	-	-
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	-	-	-
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	-	-	-
50272	UNASSIGNED	-	-	-
50273	Computer Software	-	-	-
50274	Computer Hardware	-	-	-
50275	Safety and Protective	-	-	-
50276	Armory	16,388	16,357	-
50277	Custodial Supplies	-	-	-
50278	Custodial Services	-	-	-
50279	Inspections	-	-	-
50280	Contract Services	-	-	-
50281	Legal	-	-	-
50282	Engineering	-	-	-
50283	Audit	-	-	-
50284	Consulting	-	-	-
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	-	-	-
50288	Uniforms	-	-	-
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	-	-	-
50292	State/County Fees	-	-	-
50293	Insurance Deductibles & Settlements	-	-	-
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50296	Trash Service	-	-	-
50297	Biosolids Disposal	-	-	-
50298	District Insurance	-	-	-
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>32,138</b>	<b>18,578</b>	<b>16,926</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to GF- Police Vehicles (4)	137,036	164,836	-
	Transfer to GF- Emergency Lights	15,000	18,983	-
	Transfer to GF- Police Computer Server	31,901	58,112	-
	Transfer to GF- Gate Project	60,673	-	-
	<b>Total Transfers Out</b>	<b>244,611</b>	<b>241,932</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>391,749</b>	<b>402,410</b>	<b>136,926</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**GENERAL FUND - 40**  
**GATE - 59**

ACCOUNT NO.		BUDGET EXPENDITURES	BUDGET EXPENDITURES	BUDGET EXPENDITURES
		FY 2017/18	FY 2017/18	FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	247,727	224,928	300,323
	Benefits	15,010	15,582	23,433
	CalPERS - Current	9,674	7,985	12,533
	CalPERS - UAL	5,669	5,468	9,135
	Social Security	18,068	16,766	22,459
	Unemployment	5,894	3,648	3,626
	Workers Comp	5,045	2,806	5,498
	Overtime	2,000	2,514	2,500
	Admin/ G.S. Reallocation	36,208	29,314	49,442
	<b>Total Salaries &amp; Benefits</b>	<b>345,297</b>	<b>309,011</b>	<b>428,949</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	250	-	250
50202	Memberships & Dues	400	132	400
50203	Printing	6,000	4,531	6,000
50204	Postage/Shipping	50	-	50
50205	Office Supplies	3,250	2,195	8,000
50206	Training/Travel	-	-	-
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	900	4,388	4,000
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	-	-	-
50216	Personnel/Hearing/Appeal	2,500	-	2,500
50217	Medical Misc.	250	-	250
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	2,000	2,347	2,750
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50224	Phone-Cellular	753	159	194
50225	Phone-Facility	1,000	945	1,250
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	-	-	-
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	-	-	-
50232	Motor Fuel	-	-	-
50233	Auto Allowance	600	599	600
50234	Equipment Repairs	250	202	500
50235	Equipment - Lease	-	21	-
50236	Tires & Batteries	-	-	-
50237	UNASSIGNED	-	-	-
50238	Equipment	-	-	-
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	1,250	1,867	2,000
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	-	-	-
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	-	-	-
50251	Expendable Tools and Equipment	-	-	-
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	100	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	500	-	500
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	1,000	293	500
50267	Guardrail Repair	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50268	Mailboxes	-	-	-
50269	Weed Abatement	-	-	-
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	6,000	5,500	6,000
50272	UNASSIGNED	-	-	-
50273	Computer Software	1,620	1,327	1,620
50274	Computer Hardware	2,600	-	2,600
50275	Safety and Protective	500	392	500
50276	Armory	-	-	-
50277	Custodial Supplies	150	87	150
50278	Custodial Services	1,200	900	1,200
50279	Inspections	-	-	-
50280	Contract Services	2,000	173	2,500
50281	Legal	3,500	270	3,500
50282	Engineering	-	-	-
50283	Audit	1,232	1,224	1,386
50284	Consulting	-	-	-
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	1,000	-	1,000
50288	Uniforms	2,500	2,366	3,000
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	8,328	6,360	11,161
50292	State/County Fees	600	967	600
50293	Insurance Deductibles & Settlements	1,500	-	1,500
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	150	112	150
50297	Biosolids Disposal	-	-	-
50298	District Insurance	67	71	77
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>54,000</b>	<b>37,429</b>	<b>66,689</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Computer Server Hardware	1,623	2,934	1,807
	Computer Server Software	541	710	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	Finance Software	6,492	-	6,956
50301	Capital Improvements			
	Gate Project	297,076	58,442	238,635
	<b>Total Capital Outlay</b>	<b>305,732</b>	<b>62,086</b>	<b>247,398</b>
	<b>Total Expenditures</b>	<b>705,029</b>	<b>408,526</b>	<b>743,036</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
PARKS & RECREATION FUND - 45**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	95,184	94,773	71,532
	Property Tax Revenue	117,761	117,699	118,990
	Property Tax Revenue (Additional)	42,770	23,934	47,009
	Other Miscellaneous Revenue	-	-	-
	<b>Total Revenue</b>	<b>255,715</b>	<b>236,406</b>	<b>237,530</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	15,108	14,187	19,489
	Benefits	1,524	920	1,520
	CalPERS - Current	955	1,300	1,131
	CalPERS - UAL	727	701	1,087
	Social Security	936	899	1,424
	Unemployment	29	29	45
	Workers Comp	160	-	154
	Overtime	350	362	350
	Admin/ G.S. Reallocation	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>19,789</b>	<b>18,399</b>	<b>25,200</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	-	-	-
50202	Memberships & Dues	-	-	-
50203	Printing	500	-	-
50204	Postage/Shipping	-	-	-
50205	Office Supplies	-	-	-
50206	Training/Travel	-	-	-
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	-	-	-
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	-	-	-
50216	Personnel/Hearing/Appeal	-	-	-
50217	Medical Misc.	-	-	-
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	-	-	-
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	125	55	55
50225	Phone-Facility	-	-	-
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	-	-	-
50229	Water- Lakefill	132,057	135,056	109,572
50230	UNASSIGNED	-	-	-
50231	Auto Repair	-	-	-
50232	Motor Fuel	-	-	-
50233	Auto Allowance	180	180	180
50234	Equipment Repairs	-	-	-
50235	Equipment - Lease	-	-	-
50236	Tires & Batteries	-	-	-
50237	UNASSIGNED	-	-	-
50238	Equipment	-	-	-
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	-	-	-
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	-	-	-
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	-	-	-
50251	Expendable Tools and Equipment	-	-	-
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	-	-	-
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	-	-	-
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	-	-	-
50270	Bark Beetle	10,000	-	10,000
50271	Grounds Maintenance	-	-	-
50272	UNASSIGNED	-	-	-
50273	Computer Software	-	-	-
50274	Computer Hardware	-	-	-
50275	Safety and Protective	-	-	-
50276	Armory	-	-	-
50277	Custodial Supplies	-	-	-
50278	Custodial Services	-	-	-
50279	Inspections	-	-	-
50280	Contract Services	-	5	20
50281	Legal	7,500	3,454	7,500
50282	Engineering	-	-	-
50283	Audit	559	555	660
50284	Consulting	500	-	-
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	-	-	-
50288	Uniforms	-	-	-
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	-	-	-
50292	State/County Fees	-	-	-
50293	Insurance Deductibles & Settlements	-	-	-
50294	Lands & Rights of Way	1,500	-	1,500
50295	Solid Waste Processing	-	-	-
50296	Trash Service	-	-	-
50297	Biosolids Disposal	-	-	-
50298	District Insurance	8,005	7,171	7,844
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>160,926</b>	<b>146,476</b>	<b>137,330</b>

<b>ACCOUNT NO.</b>		<b>BUDGET EXPENDITURES FY 2017/18 BUDGETED</b>	<b>BUDGET EXPENDITURES FY 2017/18 ACTUAL</b>	<b>BUDGET EXPENDITURES FY 2018/19 FINAL</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to Water Dept - Lakefill Wells	75,000	-	75,000
	<b>Total Transfers Out</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>
	<b>Total Expenditures</b>	<b>255,715</b>	<b>164,875</b>	<b>237,530</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
ROADS FUND - 48**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Revenue</b>			
	Carryover	1,627,796	1,627,796	1,702,341
	Special Assessment Revenue	1,200,000	1,201,068	1,190,000
	Other Road Fund Revenue	15,000	37,043	15,000
	Transfer In From Road Reserve	196,905	196,905	196,905
	Transfer In From General Fund	293,360	229,878	-
	<b>Total Revenue</b>	<b>3,333,062</b>	<b>3,292,691</b>	<b>3,104,246</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	351,008	251,346	377,868
	Benefits	56,644	36,116	48,732
	CalPERS - Current	24,501	19,968	26,192
	CalPERS - UAL	25,124	24,232	19,926
	Social Security	25,958	19,993	30,317
	Unemployment	1,384	1,013	1,751
	Workers Comp	17,027	7,315	18,085
	Overtime	27,500	23,003	27,500
	Admin/ G.S. Reallocation	61,987	50,184	71,703
	<b>Total Salaries &amp; Benefits</b>	<b>591,132</b>	<b>433,169</b>	<b>622,074</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	500	-	500
50202	Memberships & Dues	1,250	1,204	1,250
50203	Printing	250	-	250
50204	Postage/Shipping	100	-	100
50205	Office Supplies	1,750	320	10,000
50206	Training/Travel	3,500	1,101	3,500
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	4,050	2,460	5,875

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	2,500	-	1,000
50215	Business Travel	1,000	-	500
50216	Personnel/Hearing/Appeal	2,500	-	2,500
50217	Medical Misc.	1,000	75	1,000
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	5,500	5,380	5,500
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	1,530	289	2,024
50225	Phone-Facility	1,000	1,402	1,250
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	3,500	2,063	3,500
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	20,000	9,337	20,000
50232	Motor Fuel	20,000	19,649	25,000
50233	Auto Allowance	600	601	600
50234	Equipment Repairs	15,000	12,858	20,000
50235	Equipment - Lease	5,000	88	3,000
50236	Tires & Batteries	10,000	2,104	10,000
50237	UNASSIGNED	-	-	-
50238	Equipment	7,500	6,806	3,000
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	55,000	1,720	80,000
50241	Operations	7,500	988	3,000
50242	Road Materials and Repairs	35,000	16,815	30,000
50243	Drainage	3,500	-	3,500
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	15,000	1,189	15,000
50248	Bus Shelters	-	-	-
50249	Snow Removal	8,500	9,535	10,000
50250	Shop Supplies	750	3,983	4,000
50251	Expendable Tools and Equipment	3,000	2,128	3,000
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	-	-	-
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	4,450	1,312	5,900
50267	Guardrail Repair	50,000	-	150,000
50268	Mailboxes	-	-	-
50269	Weed Abatement	3,000	912	3,000
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	-	-	-
50272	UNASSIGNED	-	-	-
50273	Computer Software	8,739	2,687	8,739
50274	Computer Hardware	3,500	468	3,500
50275	Safety and Protective	3,500	4,530	3,500
50276	Armory	-	-	-
50277	Custodial Supplies	750	433	750
50278	Custodial Services	3,600	2,700	3,600
50279	Inspections	750	1,346	1,500
50280	Contract Services	5,000	894	5,000
50281	Legal	7,500	10,357	10,000
50282	Engineering	60,000	293	75,000
50283	Audit	2,855	2,477	2,621
50284	Consulting	-	-	-
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	14,000	8,024	10,000
50288	Uniforms	2,000	1,402	2,571
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	79,057	57,826	117,195
50292	State/County Fees	2,000	1,743	2,000
50293	Insurance Deductibles & Settlements	2,500	-	2,500
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	750	529	750
50297	Biosolids Disposal	-	-	-
50298	District Insurance	22,373	21,686	23,297

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50299	Purchased Water & Water Banking	-	-	-
	<b>Total Services &amp; Supplies</b>	<b>512,604</b>	<b>221,713</b>	<b>700,271</b>
	<b>Debt Servicing</b>			
	Bear Valley & Cumberland Project			
	Principal	382,783	382,783	391,204
	Interest	44,000	44,000	35,579
	Street Sweeper Lease Purchase (1 of 5 yrs)	-	-	-
	<b>Total Debt Servicing</b>	<b>426,783</b>	<b>426,783</b>	<b>426,783</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Hot Patcher Trailer	70,000	-	70,000
	Box Scraper	7,500	-	7,500
	Roller Compactor	75,000	-	75,000
	Flail Mower	-	-	50,000
50301	Capital Improvements			
	Lakeview/Cumberland Culvert	20,200	-	20,200
	Medicine Bow Intersection	46,500	-	46,500
	Goldspike Intersection	34,000	-	34,000
	Entry Gate Project	964,700	12,493	952,207
	Building Upgrade - Heating, Garage Door	-	-	25,000
50304	Road Rehabilitation	518,884	484,876	-
	<b>Total Capital Outlay</b>	<b>1,736,784</b>	<b>497,369</b>	<b>1,280,407</b>
	<b>Transfers Out</b>			
	Transfer to GF- Fuel Station (\$85k)	20,902	-	20,902
	Transfer to GF- Vehicle Lift (\$32k)	7,869	-	7,869
	Transfer to GF- PW Building Upgrade	-	1,427	8,846
	Transfer to GF- Computer Server (\$30k)	4,404	7,962	4,707
	Transfer to GF- Server SW (\$10k)	1,468	1,927	-
	Transfer to GF- Finance SW (\$120k)	17,617	-	18,124
	Transfer to Water Ent.- Work Truck (\$45k)	13,500	-	13,500
	Transfer to Roads Reserve	-	-	765
	<b>Total Transfers Out</b>	<b>65,759</b>	<b>11,315</b>	<b>74,711</b>

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Total Expenditures</b>	<b>3,333,062</b>	<b>1,590,350</b>	<b>3,104,246</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**WATER ENTERPRISE FUND - 42**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Revenue</b>			
	Carryover	450,874	450,874	362,402
	Residential/ Commercial Sales	1,900,000	1,936,450	1,950,000
	Lakefill Sales	150,000	211,560	200,000
	Other Water Fund Revenues	30,000	42,128	25,000
	Water Standby Charges	25,000	25,726	25,000
	Transfer In From General Fund	248,250	37,664	285,586
	Transfer In From Parks & Rec	75,000	-	75,000
	Transfer In From Wastewater Ent. Fund	6,750	-	6,750
	Transfer In From Roads Ent. Fund	13,500	-	13,500
	Transfer In From Solid Waste Ent. Fund	6,750	-	6,750
	Transfer In From Water Development Fund	-	-	17,226
	Transfer In From Reserve	901,363	-	1,055,979
	<b>Total Revenue</b>	<b>3,807,487</b>	<b>2,704,401</b>	<b>4,023,194</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	770,595	518,510	865,643
	Benefits	129,268	73,172	123,777
	CalPERS - Current	58,369	41,087	62,349
	CalPERS - UAL	29,976	28,912	48,488
	Social Security	57,925	41,768	68,784
	Unemployment	3,096	2,168	3,594
	Workers Comp	38,751	18,220	39,046
	Overtime	42,500	46,802	45,000
	Admin/ G.S. Reallocation	132,430	107,215	163,721
	<b>Total Salaries &amp; Benefits</b>	<b>1,262,909</b>	<b>877,854</b>	<b>1,420,403</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	3,500	1,125	2,500
50202	Memberships & Dues	16,000	14,549	15,000
50203	Printing	16,500	13,404	13,500
50204	Postage/Shipping	500	114	500

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50205	Office Supplies	4,000	2,587	10,000
50206	Training/Travel	3,500	2,112	3,500
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	3,450	3,183	5,600
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-
50213	Conservation	12,750	11,232	12,500
50214	Emergency Preparedness	2,500	-	1,000
50215	Business Travel	500	-	500
50216	Personnel/Hearing/Appeal	2,500	-	2,500
50217	Medical Misc.	1,000	-	1,000
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	2,500	2,204	2,500
50222	Electric-Wells	137,000	138,796	135,000
50223	Electric-Boosters	158,000	188,370	180,000
50224	Phone-Cellular	4,499	2,539	3,149
50225	Phone-Facility	1,750	2,018	2,000
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	1,750	1,184	1,750
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	5,000	4,102	5,000
50232	Motor Fuel	27,500	19,678	22,500
50233	Auto Allowance	750	751	750
50234	Equipment Repairs	2,500	4,491	2,500
50235	Equipment - Lease	3,000	88	1,500
50236	Tires & Batteries	3,500	6,178	5,000
50237	UNASSIGNED	-	-	-
50238	Equipment	5,500	2,047	5,500
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	2,500	924	1,500
50242	Road Materials and Repairs	17,500	8,502	12,500
50243	Drainage	-	-	-
50244	System Repair & Maintenance	75,000	31,897	65,000
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	1,000	-	1,000
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50250	Shop Supplies	500	862	750
50251	Expendable Tools and Equipment	5,000	4,827	5,000
50252	Well Repair	7,500	2,024	7,500
50253	Booster Repair	5,000	10,096	35,000
50254	Contracted Well Maintenance	-	-	76,286
50255	Water Tank Maintenance and Repair	220,000	215,646	220,000
50256	Water Meters	5,000	5,499	5,500
50257	Telemetry/SCADA	37,500	10,160	37,500
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	5,250	3,091	3,500
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	10,000	4,834	7,500
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	2,500	-	2,500
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	16,950	1,595	12,400
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	1,500	1,802	2,000
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	-	-	-
50272	UNASSIGNED	-	-	-
50273	Computer Software	8,648	3,207	8,648
50274	Computer Hardware	5,000	468	6,000
50275	Safety and Protective	4,000	3,392	3,500
50276	Armory	-	-	-
50277	Custodial Supplies	750	453	500
50278	Custodial Services	3,600	2,700	3,600
50279	Inspections	1,500	1,185	1,250
50280	Contract Services	10,000	6,048	10,000
50281	Legal	20,000	18,563	25,000
50282	Engineering	2,500	-	1,000
50283	Audit	8,346	8,293	8,835
50284	Consulting	300,000	37,664	337,336
50285	Lab Analysis	17,500	17,387	17,500
50286	District Elections	-	-	-
50287	Outside Service	7,500	2,039	23,500
50288	Uniforms	2,000	1,970	2,728
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	142,300	114,226	181,771
50292	State/County Fees	20,500	19,256	21,000
50293	Insurance Deductibles & Settlements	3,000	2,270	3,000
50294	Lands & Rights of Way	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50295	Solid Waste Processing	-	-	-
50296	Trash Service	600	529	600
50297	Biosolids Disposal	-	-	-
50298	District Insurance	21,777	24,509	26,509
50299	Purchased Water & Water Banking	320,200	337,911	375,000
50401	Uncollectable Debt	2,500	5,332	2,500
	<b>Total Services &amp; Supplies</b>	<b>1,734,870</b>	<b>1,329,909</b>	<b>1,990,463</b>
	<b>Debt Servicing</b>			
21361	Principal	-	38,502	39,631
50721	Interest	-	22,050	20,906
50722	Fees	-	2,315	2,200
	<b>Total Debt Servicing</b>	<b>0</b>	<b>62,868</b>	<b>62,736</b>
	<b>Capital Outlay</b>			
50300	Equipment			
	Work Truck (30% of \$45k)	45,000	-	45,000
	Booster Pump Rebuilds - (2) CV	50,000	-	50,000
	Booster Pumps Repair/Replace - (4)	115,000	14,916	85,000
	Electrical Panel Replacements - (1)	156,000	-	52,000
	Well 3 - Wellhead	7,500	-	12,500
	Well 4 - Wellhead	7,500	-	7,500
	Well 2 - Pump Replacement	10,000	-	10,000
	Well 29 - Pump Replacement	10,000	-	10,000
	Well 30 - Pump Replacement	10,000	-	10,000
	Well 33 - Pump Replacement	10,000	-	-
	Lakefill Wells - Repairs	75,000	-	75,000
50301	Capital Improvement			
	Access Roads	40,000	-	40,000
	Entry Gate Project	60,645	6,249	54,396
	Rehab Well CV1	25,000	5,480	-
	Rehab Well CV2	25,000	5,280	-
50304	BV & Cumberland Rehab Project	26,031	18,389	-
	Mainline Replacements	-	-	-
	<b>Total Capital Outlay</b>	<b>672,676</b>	<b>50,313</b>	<b>451,396</b>
	<b>Transfers Out</b>			
	Transfer to GF- Fuel Station (\$85k)	20,774	-	20,774
	Transfer to GF- Vehicle Lift (\$32k)	7,821	-	7,821
	Transfer to GF- PW Building Upgrade	-	1,427	8,846

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	Transfer to GF- Computer Server	8,742	15,803	8,974
	Transfer to GF- Server SW	2,914	3,825	-
	Transfer to GF- Finance SW	34,968	-	34,555
	Transfer to Development Fund	61,813	-	-
	Transfer to Reserve	-	-	-
	<b>Total Transfers Out</b>	<b>137,031</b>	<b>21,055</b>	<b>80,969</b>
	<b>Total Expenditures</b>	<b>3,807,487</b>	<b>2,341,999</b>	<b>4,005,967</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WATER DEVELOPMENT FUND - 60**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	63,200	126,196	79,161
	Capacity Fees	37,775	52,885	37,775
	Interfund Loan Transfer In	61,813	-	-
	<b>Total Revenue</b>	<b>162,788</b>	<b>179,081</b>	<b>116,936</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
21361	Principal	99,697	61,194	62,987
50721	Interest	57,096	35,046	33,226
50722	Fees	5,996	3,680	3,496
	<b>Total Debt Servicing</b>	<b>162,788</b>	<b>99,920</b>	<b>99,710</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to Water Enterprise Fund	-	-	17,226
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>17,226</b>
	<b>Total Expenditures</b>	<b>162,788</b>	<b>99,920</b>	<b>116,936</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WATER BOND FUND - 64**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	222,234	222,234	236,191
	Water Bond Tax	28,754	95,101	19,542
	Interest Income	1,200	2,244	1,200
	<b>Total Revenue</b>	<b>252,188</b>	<b>319,579</b>	<b>256,933</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
21355	Principal	61,000	61,000	63,000
50701	Interest	22,388	22,388	20,565
50722	Fees	800	-	-
	<b>Total Debt Servicing</b>	<b>84,188</b>	<b>83,388</b>	<b>83,565</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>84,188</b>	<b>83,388</b>	<b>83,565</b>
	<b>Fund Balance</b>	<b>168,000</b>	<b>236,191</b>	<b>173,368</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WATER RESERVE FUND - 70**

<b>ACCOUNT NO.</b>		<b>BUDGET REVENUES FY 2017/18 BUDGETED</b>	<b>BUDGET REVENUES FY 2017/18 ACTUAL</b>	<b>BUDGET REVENUES FY 2018/19 FINAL</b>
	<b>Revenue</b>			
	Carryover	1,072,466	1,072,466	1,084,674
	Interest Revenue	2,000	12,209	2,000
	Transfer In	-	-	-
	<b>Total Revenue</b>	<b>1,074,466</b>	<b>1,084,674</b>	<b>1,086,674</b>
<b>ACCOUNT NO.</b>		<b>BUDGET EXPENDITURES FY 2017/18 BUDGETED</b>	<b>BUDGET EXPENDITURES FY 2017/18 ACTUAL</b>	<b>BUDGET EXPENDITURES FY 2018/19 FINAL</b>
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to Water Enterprise	901,363	-	1,055,979
	<b>Total Transfers Out</b>	<b>901,363</b>	<b>0</b>	<b>1,055,979</b>
	<b>Total Expenditures</b>	<b>901,363</b>	<b>0</b>	<b>1,055,979</b>
	<b>Fund Balance</b>	<b>173,103</b>	<b>1,084,674</b>	<b>30,695</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
**FINAL BUDGET FY 18/19**  
**WASTEWATER ENTERPRISE FUND - 43**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2017/18	BUDGET REVENUES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Revenue</b>			
	Carryover	286,227	286,227	187,475
	Residential/ Commercial Rates	460,000	474,173	470,000
	Effluent Sales	25,000	21,332	25,000
	Other Revenues	2,500	6,002	2,500
	Transfer In From General Fund	65,000	12,729	52,271
	Transfer In From Reserve	204,667	-	463,669
	<b>Total Revenue</b>	<b>1,043,394</b>	<b>800,462</b>	<b>1,200,915</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Salaries &amp; Benefits</b>			
	Wages	276,620	254,705	313,499
	Benefits	38,907	33,217	35,928
	CalPERS - Current	19,970	19,041	22,153
	CalPERS - UAL	14,260	13,754	18,623
	Social Security	20,589	18,972	23,881
	Unemployment	1,035	968	1,096
	Workers Comp	15,229	8,453	15,478
	Overtime	3,750	4,384	5,000
	Admin/ G.S. Reallocation	45,729	37,022	56,758
	<b>Total Salaries &amp; Benefits</b>	<b>436,089</b>	<b>390,515</b>	<b>492,416</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	500	-	500
50202	Memberships & Dues	1,750	1,493	1,750
50203	Printing	2,750	2,238	2,750
50204	Postage/Shipping	100	9	100
50205	Office Supplies	3,000	779	3,500
50206	Training/Travel	3,000	381	2,500
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	1,200	1,594	2,813
50211	Resale Supplies	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50212	Address Signs	-	-	-
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	250	-	250
50216	Personnel/Hearing/Appeal	2,500	-	2,500
50217	Medical Misc.	2,000	-	2,000
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	22,500	18,794	22,500
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	1,207	949	1,018
50225	Phone-Facility	900	687	800
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	-	-	-
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	2,500	1,943	2,500
50232	Motor Fuel	4,500	4,523	5,000
50233	Auto Allowance	450	450	450
50234	Equipment Repairs	2,500	5,875	2,500
50235	Equipment - Lease	1,500	29	1,500
50236	Tires & Batteries	1,000	506	650
50237	UNASSIGNED	-	-	-
50238	Equipment	2,600	6,740	2,500
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	1,000	505	1,000
50242	Road Materials and Repairs	5,000	-	5,000
50243	Drainage	-	-	-
50244	System Repair & Maintenance	15,000	11,632	12,500
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	2,500	-	2,500
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	2,500	640	1,000
50251	Expendable Tools and Equipment	2,500	1,744	2,500
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-
50258	Lab & Related Equipment	7,000	6,566	3,000
50259	Chemicals	12,500	9,520	8,500
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	2,000	-	2,000
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	5,650	2,040	8,300
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	750	193	500
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	3,000	382	3,000
50272	UNASSIGNED	-	-	-
50273	Computer Software	3,415	1,022	3,415
50274	Computer Hardware	-	156	-
50275	Safety and Protective	2,500	2,251	4,000
50276	Armory	-	-	-
50277	Custodial Supplies	750	548	750
50278	Custodial Services	1,200	900	1,200
50279	Inspections	500	269	500
50280	Contract Services	5,000	2,808	5,000
50281	Legal	6,000	104	6,000
50282	Engineering	-	-	-
50283	Audit	1,996	1,983	2,310
50284	Consulting	85,000	25,944	72,271
50285	Lab Analysis	12,500	13,717	18,500
50286	District Elections	-	-	-
50287	Outside Service	3,500	3,736	10,000
50288	Uniforms	2,500	2,581	2,449
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	48,005	31,336	51,751
50292	State/County Fees	7,500	7,312	7,500
50293	Insurance Deductibles & Settlements	1,000	-	1,000
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	-	-	-
50296	Trash Service	300	264	300
50297	Biosolids Disposal	2,000	908	1,250
50298	District Insurance	9,989	10,602	11,648
50299	Purchased Water & Water Banking	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50350	Effluent Permit	-	-	-
50401	Uncollectable Service	1,500	-	1,500
	<b>Total Services &amp; Supplies</b>	<b>311,262</b>	<b>186,654</b>	<b>309,224</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50300	Capital Equipment			
	RAS Pump Replacement (2)	10,000	-	-
	Aeration Tank Gearbox Replacement	15,000	-	15,000
	CCTV Inspection System	-	-	45,000
50301	Capital Improvement			
	Mechanical Bar Screen	100,000	-	175,000
	Maintenance & Storage Shop	80,000	-	80,000
	Manhole Repair/Replacement	30,000	416	29,585
	<b>Total Capital Outlay</b>	<b>235,000</b>	<b>416</b>	<b>344,585</b>
	<b>Transfers out</b>			
	Transfer to GF- Fuel Station (\$85k)	3,137	-	3,137
	Transfer to GF- Vehicle Lift (\$32k)	1,181	-	1,181
	Transfer to GF- PW Building Upgrade	-	476	2,949
	Transfer to GF- Computer Server (\$30k)	2,990	5,406	2,878
	Transfer to GF- Server SW (\$10k)	997	1,308	-
	Transfer to GF- Finance SW (\$120k)	11,961	-	11,083
	Transfer to Water Ent. - Work Truck (\$45k)	6,750	-	6,750
	Transfer to Development	34,028	28,213	26,713
	Transfer to Reserve	-	-	-
	<b>Total Transfers</b>	<b>61,043</b>	<b>35,403</b>	<b>54,691</b>
	<b>Total Expenditures</b>	<b>1,043,394</b>	<b>612,988</b>	<b>1,200,915</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WASTEWATER DEVELOPMENT FUND - 61**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	-	-	7,243
	Capacity Fees	-	13,058	-
	Interfund Loan Transfers In	34,028	28,213	26,713
	<b>Total Revenue</b>	<b>34,028</b>	<b>41,271</b>	<b>33,957</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
21361	Principal	20,840	20,840	21,451
50721	Interest	11,935	11,935	11,315
50722	Fees	1,253	1,253	1,191
	<b>Total Debt Servicing</b>	<b>34,028</b>	<b>34,028</b>	<b>33,957</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>34,028</b>	<b>34,028</b>	<b>33,957</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WASTEWATER BOND, AD 95-1, FUND - 67**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	348	348	-
	Tax/Assessment Proceeds	5,000	3,204	5,000
	Interest Income	-	-	-
	<b>Total Revenue</b>	<b>5,348</b>	<b>3,552</b>	<b>5,000</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer Out To General Fund	5,348	3,552	5,000
	<b>Total Transfers Out</b>	<b>5,348</b>	<b>3,552</b>	<b>5,000</b>
	<b>Total Expenditures</b>	<b>5,348</b>	<b>3,552</b>	<b>5,000</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
WASTEWATER RESERVE FUND - 69**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	468,688	468,688	477,605
	Interest Revenue	2,000	5,365	2,000
	Transfer In From Wastewater Enterprise	-	-	-
	Transfer In From General Fund	5,348	3,552	5,000
	<b>Total Revenue</b>	<b>476,036</b>	<b>477,605</b>	<b>484,605</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to Wastewater Enterprise	204,667	-	463,669
	<b>Total Transfers Out</b>	<b>204,667</b>	<b>0</b>	<b>463,669</b>
	<b>Total Expenditures</b>	<b>204,667</b>	<b>0</b>	<b>463,669</b>
	<b>Fund Balance</b>	<b>271,369</b>	<b>477,605</b>	<b>20,936</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
ROADS RESERVE FUND - 73**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	984,527	984,527	797,430
	Interest Income	6,000	9,808	6,000
	Transfer In	-	-	765
	<b>Total Revenue</b>	<b>990,527</b>	<b>994,335</b>	<b>804,195</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer Out To Roads Fund	196,905	196,905	196,905
	<b>Total Transfers Out</b>	<b>196,905</b>	<b>196,905</b>	<b>196,905</b>
	<b>Total Expenditures</b>	<b>196,905</b>	<b>196,905</b>	<b>196,905</b>
	<b>Fund Balance</b>	<b>793,622</b>	<b>797,430</b>	<b>607,290</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
SOLID WASTE FUND - 49**

<b>ACCOUNT NO.</b>		<b>BUDGET REVENUES FY 2017/18</b>	<b>BUDGET REVENUES FY 2017/18</b>	<b>BUDGET REVENUES FY 2018/19</b>
		<b>BUDGETED</b>	<b>ACTUAL</b>	<b>FINAL</b>
	<b>Revenue</b>			
	Carryover	174,506	174,506	143,518
	Solid Waste Fee	555,000	558,506	555,000
	Other Solid Waste Revenue	1,000	3,509	1,000
	Transfer In From General Fund	16,250	1,351	14,899
	Transfer In From Reserve	405,884	-	504,045
	<b>Total Revenue</b>	<b>1,152,641</b>	<b>737,873</b>	<b>1,218,461</b>
<b>ACCOUNT NO.</b>		<b>BUDGET EXPENDITURES FY 2017/18</b>	<b>BUDGET EXPENDITURES FY 2017/18</b>	<b>BUDGET EXPENDITURES FY 2018/19</b>
		<b>BUDGETED</b>	<b>ACTUAL</b>	<b>FINAL</b>
	<b>Salaries &amp; Benefits</b>			
	Wages	149,902	114,970	179,737
	Benefits	18,463	9,211	18,472
	CalPERS - Current	10,669	9,472	12,114
	CalPERS - UAL	7,458	7,193	10,170
	Social Security	10,537	8,148	13,923
	Unemployment	533	398	613
	Workers Comp	5,781	4,216	6,660
	Overtime	8,000	9,565	10,000
	Admin/ G.S. Reallocation	24,758	20,044	32,790
	<b>Total Salaries &amp; Benefits</b>	<b>236,101</b>	<b>183,217</b>	<b>284,478</b>
	<b>Services &amp; Supplies</b>			
50201	Public Notices	2,500	483	2,500
50202	Memberships & Dues	1,000	1,268	1,300
50203	Printing	17,000	12,257	17,000
50204	Postage/Shipping	125	53	125
50205	Office Supplies	450	119	5,000
50206	Training/Travel	1,000	-	1,000
50207	Board Workshops	-	-	-
50208	Awards	-	-	-
50209	Radio Infrastructure	-	-	-
50210	Recruitment	1,850	2,173	4,938
50211	Resale Supplies	-	-	-
50212	Address Signs	-	-	-

ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50213	Conservation	-	-	-
50214	Emergency Preparedness	-	-	-
50215	Business Travel	1,500	62	1,500
50216	Personnel/Hearing/Appeal	2,500	-	2,500
50217	Medical Misc.	1,000	-	1,000
50218	Prior Year Adjustment	-	-	-
50219	UNASSIGNED	-	-	-
50220	UNASSIGNED	-	-	-
50221	Electric-Facilities	800	879	3,000
50222	Electric-Wells	-	-	-
50223	Electric-Boosters	-	-	-
50224	Phone-Cellular	896	479	584
50225	Phone-Facility	-	-	-
50226	Phone-Telemetry	-	-	-
50227	UNASSIGNED	-	-	-
50228	Natural Gas/Propane	-	-	-
50229	Water- Lakefill	-	-	-
50230	UNASSIGNED	-	-	-
50231	Auto Repair	1,000	28	1,000
50232	Motor Fuel	8,000	7,188	8,000
50233	Auto Allowance	750	750	750
50234	Equipment Repairs	7,500	3,700	7,500
50235	Equipment - Lease	1,000	173	1,000
50236	Tires & Batteries	3,500	305	1,500
50237	UNASSIGNED	-	-	-
50238	Equipment	5,000	383	5,000
50239	UNASSIGNED	-	-	-
50240	Striping and Stenciling	-	-	-
50241	Operations	500	185	500
50242	Road Materials and Repairs	-	-	-
50243	Drainage	-	-	-
50244	System Repair & Maintenance	-	-	-
50245	UNASSIGNED	-	-	-
50246	Lake Maintenance	-	-	-
50247	Signs, Reflectors and Markers	4,000	-	4,000
50248	Bus Shelters	-	-	-
50249	Snow Removal	-	-	-
50250	Shop Supplies	100	-	100
50251	Expendable Tools and Equipment	500	35	500
50252	Well Repair	-	-	-
50253	Booster Repair	-	-	-
50254	Contracted Well Maintenance	-	-	-
50255	Water Tank Maintenance and Repair	-	-	-
50256	Water Meters	-	-	-
50257	Telemetry/SCADA	-	-	-

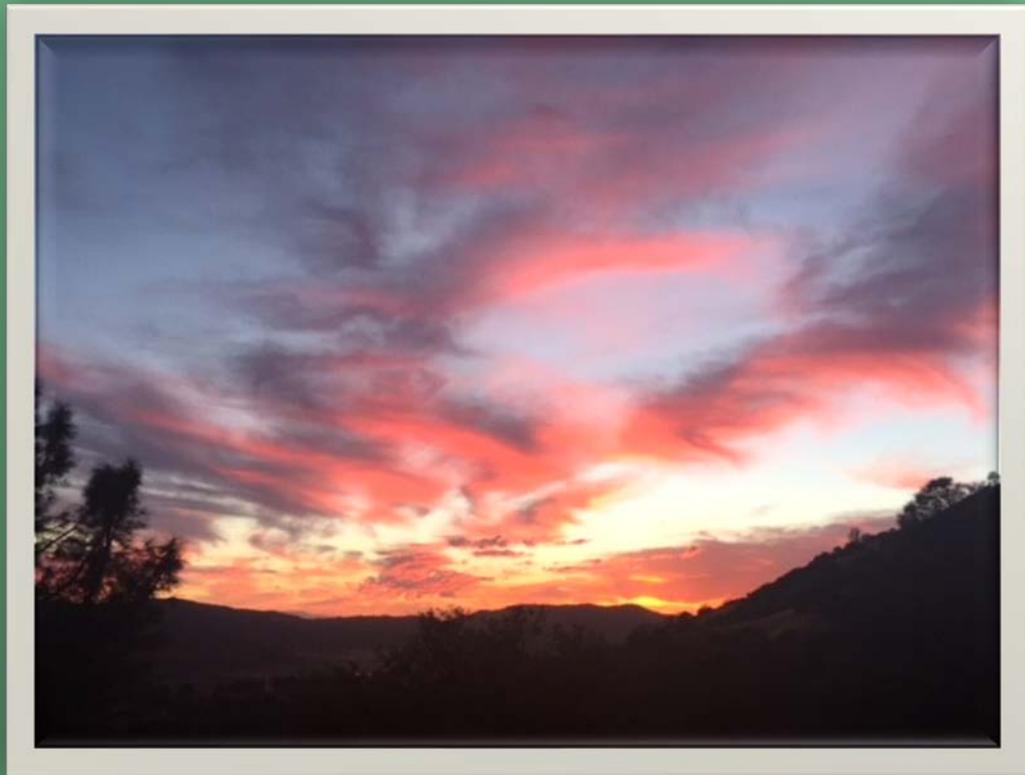
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2017/18	BUDGET EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
50258	Lab & Related Equipment	-	-	-
50259	Chemicals	-	-	-
50260	Sewer & Septic Repairs	-	-	-
50261	Fire Hydrant	-	-	-
50262	UNASSIGNED	-	-	-
50263	Electrical/ Lighting	500	-	500
50264	UNASSIGNED	-	-	-
50265	UNASSIGNED	-	-	-
50266	Building Maintenance	975	560	2,200
50267	Guardrail Repair	-	-	-
50268	Mailboxes	-	-	-
50269	Weed Abatement	-	-	-
50270	Bark Beetle	-	-	-
50271	Grounds Maintenance	3,500	150	3,500
50272	UNASSIGNED	-	-	-
50273	Computer Software	1,597	544	1,597
50274	Computer Hardware	-	234	-
50275	Safety and Protective	1,000	202	1,000
50276	Armory	-	-	-
50277	Custodial Supplies	150	87	150
50278	Custodial Services	-	-	-
50279	Inspections	2,500	377	2,500
50280	Contract Services	2,000	1,311	2,500
50281	Legal	12,500	7,957	8,500
50282	Engineering	-	-	-
50283	Audit	2,120	2,107	2,348
50284	Consulting	28,750	9,383	24,899
50285	Lab Analysis	-	-	-
50286	District Elections	-	-	-
50287	Outside Service	1,000	323	1,500
50288	Uniforms	750	311	514
50289	Dispatch Service	-	-	-
50290	State Reimbursement Fee	-	-	-
50291	Admin/ G.S. Reallocation	86,083	60,897	95,924
50292	State/County Fees	7,500	6,729	8,750
50293	Insurance Deductibles & Settlements	1,500	-	2,500
50294	Lands & Rights of Way	-	-	-
50295	Solid Waste Processing	336,485	275,093	336,485
50296	Trash Service	300	282	300
50297	Biosolids Disposal	-	-	-
50298	District Insurance	6,227	6,336	6,958
50299	Purchased Water & Water Banking	-	-	-
50401	Uncollectable Debt	250	-	250
	<b>Total Services &amp; Supplies</b>	<b>558,158</b>	<b>403,405</b>	<b>573,171</b>

ACCOUNT NO.		BUDGET	BUDGET	BUDGET
		EXPENDITURES FY 2017/18	EXPENDITURES FY 2017/18	EXPENDITURES FY 2018/19
		BUDGETED	ACTUAL	FINAL
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
50301	Capital Improvement			
	Transfer Station Reconfiguration	325,000	-	325,000
	<b>Total Capital Outlay</b>	<b>325,000</b>	<b>0</b>	<b>325,000</b>
	<b>Transfers Out</b>			
	Transfer to GF- Fuel Station (\$85k)	7,234	-	7,234
	Transfer to GF- Vehicle Lift (\$32k)	2,723	-	2,723
	Transfer to GF- PW Building Upgrade	-	713	4,423
	Transfer to GF- Computer Server (\$30k)	3,127	5,652	3,027
	Transfer to GF- Server SW (\$10k)	1,042	1,368	-
	Transfer to GF- Finance SW (\$120k)	12,506	-	11,656
	Transfer to Water Ent.- Work Truck (\$45k)	6,750	-	6,750
	Transfer to Solid Waste Reserve Fund	-	-	-
	<b>Total Transfers Out</b>	<b>33,382</b>	<b>7,733</b>	<b>35,812</b>
	<b>Total Expenditures</b>	<b>1,152,641</b>	<b>594,355</b>	<b>1,218,461</b>

**BEAR VALLEY COMMUNITY SERVICES DISTRICT  
FINAL BUDGET FY 18/19  
SOLID WASTE RESERVE FUND - 71**

ACCOUNT NO.		BUDGET REVENUES FY 2017/18 BUDGETED	BUDGET REVENUES FY 2017/18 ACTUAL	BUDGET REVENUES FY 2018/19 FINAL
	<b>Revenue</b>			
	Carryover	723,270	723,270	731,540
	Interest Income	5,000	8,270	5,000
	Transfer In	-	-	-
	<b>Total Revenue</b>	<b>728,270</b>	<b>731,540</b>	<b>736,540</b>
ACCOUNT NO.		BUDGET EXPENDITURES FY 2017/18 BUDGETED	BUDGET EXPENDITURES FY 2017/18 ACTUAL	BUDGET EXPENDITURES FY 2018/19 FINAL
	<b>Salaries &amp; Benefits</b>			
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Services &amp; Supplies</b>			
	<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Servicing</b>			
	<b>Total Debt Servicing</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfers Out</b>			
	Transfer to Solid Waste Enterprise	405,884	-	504,045
	<b>Total Transfers Out</b>	<b>405,884</b>	<b>0</b>	<b>504,045</b>
	<b>Total Expenditures</b>	<b>405,884</b>	<b>0</b>	<b>504,045</b>
	<b>Fund Balance</b>	<b>322,386</b>	<b>731,540</b>	<b>232,496</b>

# GLOSSARY



## CHART OF ACCOUNTS GLOSSARY

### Chart of Accounts for **Services & Supplies**

<b>Account</b>	<b>Description</b>	<b>Definition</b>
50201	Public Notices	Public Notices, Legal Notices
50202	Memberships & Dues	Professional memberships & subscriptions
50203	Printing	Outside printing services
50204	Postage/Shipping	
50205	Office Supplies	
50206	Training/Travel	Training & training related travel
50207	Board Workshops	
50208	Awards	
50209	Radio Infrastructure	Police; Public Works
50210	Recruitment	Advertising, testing, background, etc.
50211	Resale Supplies	Purchase of items to be sold for profit
50212	Address Signs	
50213	Conservation	Conservation items, Water wise garden
50214	Emergency Preparedness	
50215	Business Travel	Travel not related to training
50216	Personnel/Hearing/Appeal	Includes outside services Immunizations & incidents not covered by Worker's Comp
50217	Medical Misc.	
50218	Prior Year Adjustments	
50219	Unassigned	
50220	Unassigned	
50221	Electric-Facilities	
50222	Electric-Wells	
50223	Electric-Boosters	
50224	Phone-Cellular	
50225	Phone-Facility	
50226	Phone-Telemetry	Unused
50227	Unassigned	
50228	Natural Gas/Propane	
50229	Water- Lakefill	
50230	Unassigned	
50231	Auto Repair	Vehicle, not equipment repairs
50232	Motor Fuel	
50233	Auto Allowance	
50234	Equipment Repairs	Equipment, not vehicle repairs
50235	Equipment - Lease	
50236	Tires Batteries	
50237	Unassigned	

## CHART OF ACCOUNTS GLOSSARY

Account	Description	Definition
50238	Equipment	
50239	Unassigned	
50240	Striping and Stenciling	
50241	Operations	Non-specific expenses
50242	Road Materials and Repairs	
50243	Drainage	
50244	System Repair & Maintenance	Pertaining to Water & Wastewater systems
50245	Unassigned	
50246	Lake Maintenance	Unused
50247	Signs, Reflectors and Markers	
50248	Bus Shelters	Maintenance and repairs to existing
50249	Snow Removal	Equipment and materials
50250	Shop Supplies	
50251	Expendable Tools & Equipment	Disposable items that are not repaired
50252	Well Repair	
50253	Booster Repair	
50254	Contracted Well Maintenance	Maintenance Contract
50255	Water Tank Maintenance & Repair	Maintenance Contract
50256	Water Meters	
50257	Telemetry/SCADA	SCADA
50258	Lab & Related Equipment	In-house analysis
50259	Chemicals	
50260	Sewer & Septic Repairs	District facilities not Wastewater
50261	Fire Hydrant	
50262	Unassigned	
50263	Electrical/ Lighting	Fixtures, etc.
50264	Unassigned	
50265	Unassigned	
50266	Building Maintenance	
50267	Guardrail Repair	
50268	Mailboxes	
50269	Weed Abatement	
50270	Beetle Abatement	
50271	Grounds Maintenance	
50272	Unassigned	
50273	Computer Software	
50274	Computer Hardware	
50275	Safety & Protective	Personal protective equipment, First Aid kits
50276	Armory	Firearms, ammo, related equipment
50277	Custodial Supplies	

## CHART OF ACCOUNTS GLOSSARY

<b>Account</b>	<b>Description</b>	<b>Definition</b>
50278	Custodial Services	
50279	Inspections	Those not included in permit costs
50280	Contract Services	Ongoing, regular services, i.e. monthly
50281	Legal	
50282	Engineering	Construction related
50283	Audit	
50284	Consulting	Professional services; non construction related
50285	Lab Analysis	Outside services
50286	District Elections	
50287	Outside Service	Non-recurring services
50288	Uniforms	Allowances, cleaning service
50289	Dispatch Services	Kern County contract
50290	State Reimbursement Fee	
50291	Admin/ G.S. Reallocation	Reallocation of indirect expenses & overhead
50292	State/County Fees	Licenses, fees, etc.
50293	Insurance Deductible	
50294	Lands & Rights of Way	
50295	Solid Waste Processing	Hauling contract
50296	Trash Service	District trash service utility
50297	Biosolids Disposal	
50298	District Insurance	
50299	Purchased Water & Water Banking	Water purchased from TCCWD; Water banking required in M&I agreement