

# FY 2018-2019 Preliminary Budget

Prepared for June 21, 2018 Special Meeting  
By Melissa Bland for Rudy Hernandez, Finance Manager

# Summary

- ▶ The purpose of this presentation is to provide a brief overview of the preliminary FY 2018/2019 Budget.
- ▶ The Standing Finance Committee has provided valuable input in the development of this budget, which has been documented in this presentation.
- ▶ The District-wide preliminary budget for 2018/2019 is balanced; however, it was necessary to cut \$2,031,431 from department requests to achieve that balance. Total expenditures are projected to be \$11,681,498 and total revenues are projected to be \$11,768,286—resulting in a District-wide surplus of \$86,788.
- ▶ The budget does not include any proposed increases in water and wastewater rates.

# Financial Summary Report

- ▶ General Fund: Budget is balanced and is projecting a surplus of **\$140,514**.
- ▶ Wastewater Fund: Budget is projecting an operating deficit of **(\$24,576)**.
- ▶ Water Fund: Budget is balanced and is projecting a surplus of **\$88,043**.
- ▶ Water Fund - SWF Operating Fund: Budget is projecting an operating deficit of **(\$117,193)**.
- ▶ Water Fund - SWF Capital Outlay Fund: Budget is balanced with no projected surplus/deficit.

# Fund Analysis

General Fund

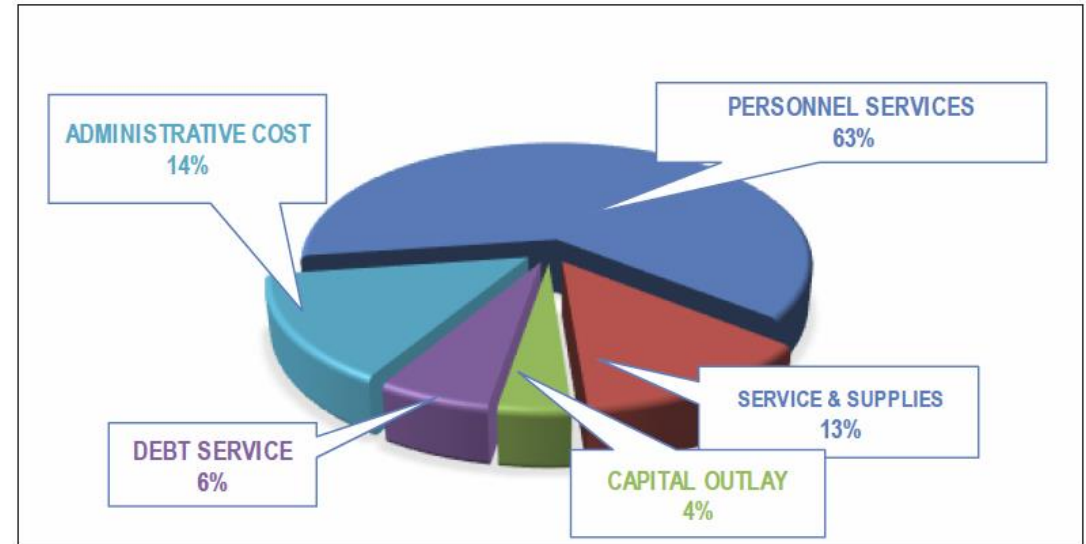
# Finance Committee Recommendations Incorporated into FY 2018-19 Preliminary Budget

- ▶ General Fund:
  - ▶ Fire Department:
    - ▶ Eliminated Mobile and Handheld Radio Equipment - \$50,000
    - ▶ Eliminated Principal on Capital Lease (Command Vehicle Paid in Full) - \$9,935
  - ▶ Facilities and Resources Department:
    - ▶ Eliminated Part-Time Maintenance Position - \$39,021
    - ▶ Eliminated Part of Funding for Grounds Maintenance - \$40,000
- ▶ Fiscal Impact: Total General Fund Reductions are \$138,956 and will result in General Fund Surplus increasing from \$1,558 to \$140,514.

# Fire Department Budget Summary

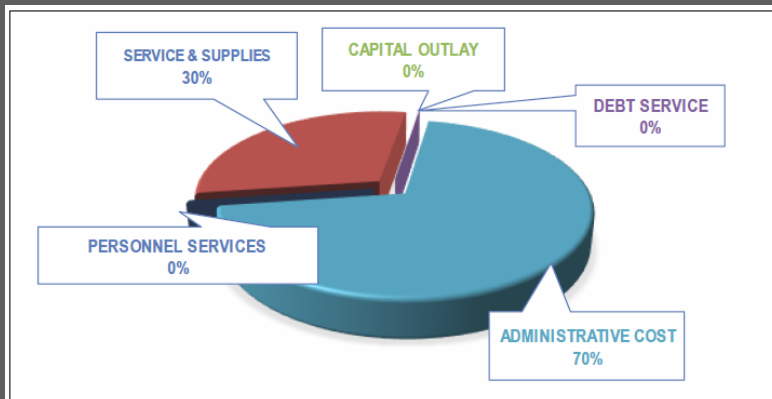
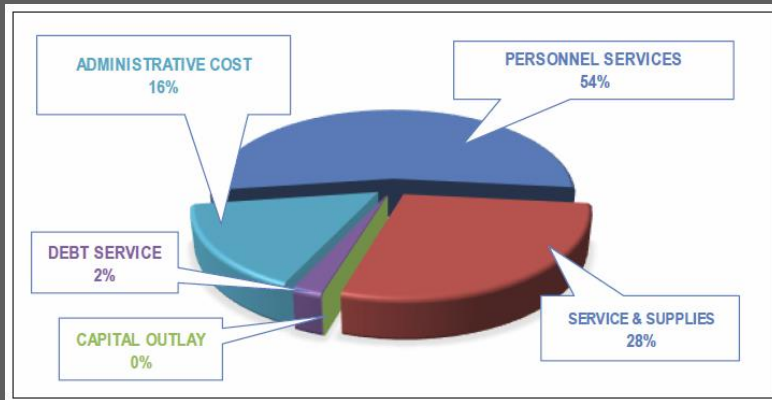
EXPENDITURES	
Personnel Services	\$1,429,756
Services & Supplies	\$296,790
Capital Outlay	\$86,400
Debt Service	\$135,855
Administrative Cost	\$321,704
<b>GRAND TOTAL</b>	<b>\$2,270,505</b>

REVENUES	
Property Taxes	\$1,707,910
Assessment Taxes	\$464,610
<b>GRAND TOTAL</b>	<b>\$2,330,630</b>



Requested Capital Asset Expenditures	
USAR Equipment	\$3,400
Image Trend Elite Project Management	\$12,000
Zoll X Series	\$40,000
Command Vehicle Buildup	\$31,000

# F&R/PROS Budget Summary



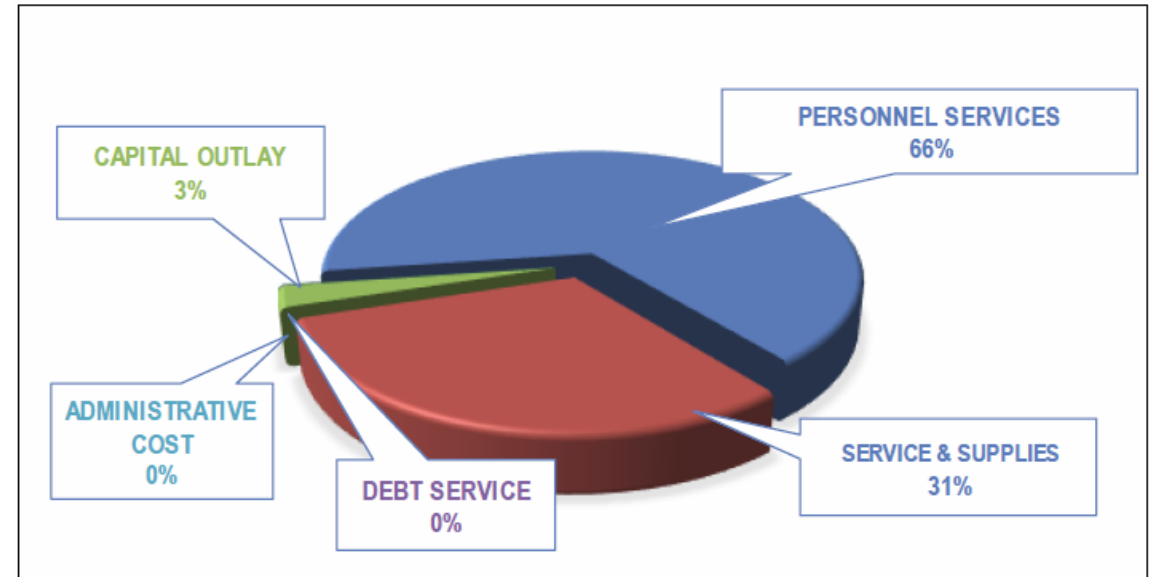
F&R EXPENDITURES		F&R REVENUES	
Personnel Services	\$347,427	Property Taxes	\$695,726
Services & Supplies	\$180,989	Vet's Hall Fees	\$25,000
Capital Outlay	\$0	<b>GRAND TOTAL</b>	<b>\$724,579</b>
Debt Service	\$14,185		
Administrative Cost	\$102,298		
<b>GRAND TOTAL</b>	<b>\$644,999</b>		

PROS EXPENDITURES		PROS REVENUES	
Personnel Services	\$0	Franchise Fees	\$70,600
Services & Supplies	\$21,000	<b>GRAND TOTAL</b>	<b>\$70,600</b>
Capital Outlay	\$0		
Debt Service	\$0		
Administrative Cost	\$49,513		
<b>GRAND TOTAL</b>	<b>\$70,513</b>		

# Admin Department Budget Summary

EXPENDITURES	
Personnel Services	\$1,280,654
Services & Supplies	\$597,211
Capital Outlay	\$51,350
Debt Service	\$0
Administrative Cost	\$0
<b>GRAND TOTAL</b>	<b>\$1,929,215</b>

REVENUES	
Admin Revenue	\$1,880,840
Property Taxes	\$36,000
<b>GRAND TOTAL</b>	<b>\$1,929,940</b>



## Requested Capital Asset Expenditures

Purchase of New Accounting Software Program (2nd Payment)	\$51,350
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# Fund Analysis

Wastewater, Water & SWF Operating Funds

# Finance Committee Recommendations Incorporated into FY 2018-19 Preliminary Budget

## ▶ Wastewater Fund:

- ▶ Increased funding for Digester Rails from \$25,000 to \$45,000 - \$20,000
- ▶ Increased funding for GIS from \$4,000 to \$10,000. - \$6,000
- ▶ **Fiscal Impact:** Total Wastewater increases are \$26,000 and will result in Wastewater Fund Surplus of \$1,424 going into a deficit of (\$24,576).

## ▶ Water Fund:

- ▶ Stuart Street Tank repairs of \$3,000 and Hot-Mix Asphalt Patches of \$40,000 were both moved to M & R.
- ▶ Debt Service in the amount of \$12,852 was added to the budget to finance the Dump Truck Replacement (Ford F-650) in the amount of \$76,000. Loan Proceeds in the amount of \$76,000 was added to the Water Fund Revenue budget.
- ▶ **Fiscal Impact:** The Water Fund Surplus of \$24,895 will increase to \$88,043.

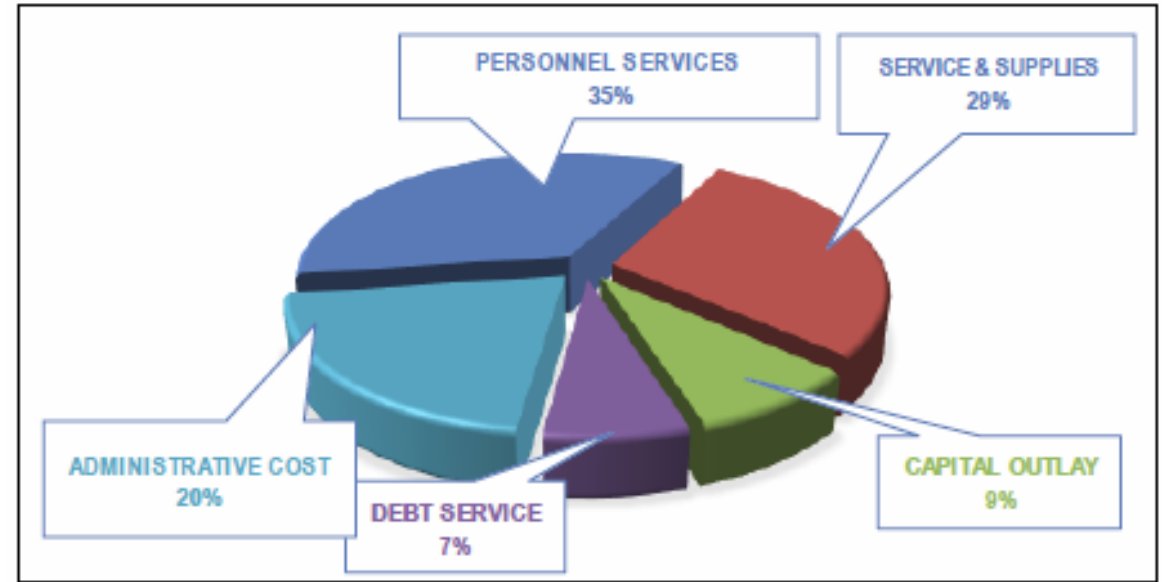
# Wastewater Budget Summary

## EXPENDITURES

Personnel Services	\$783,083
Services & Supplies	\$641,250
Capital Outlay	\$195,000
Debt Service	\$159,496
Administrative Cost	\$461,098
<b>GRAND TOTAL</b>	<b>\$2,239,927</b>

## REVENUES

Wastewater Sales	\$2,093,851
Standby Availability	\$119,000
<b>GRAND TOTAL</b>	<b>\$2,215,351</b>



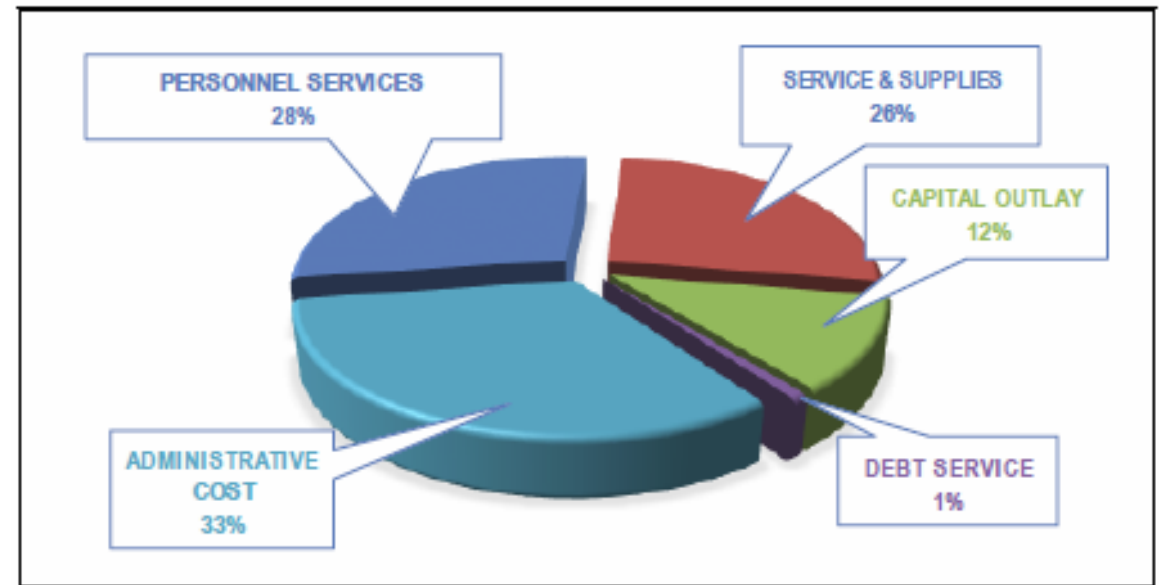
## Requested Capital Asset Expenditures

WWTP Influent Screen Installation	\$150,000
Digester Hand Rails	\$45,000

# Water Budget Summary

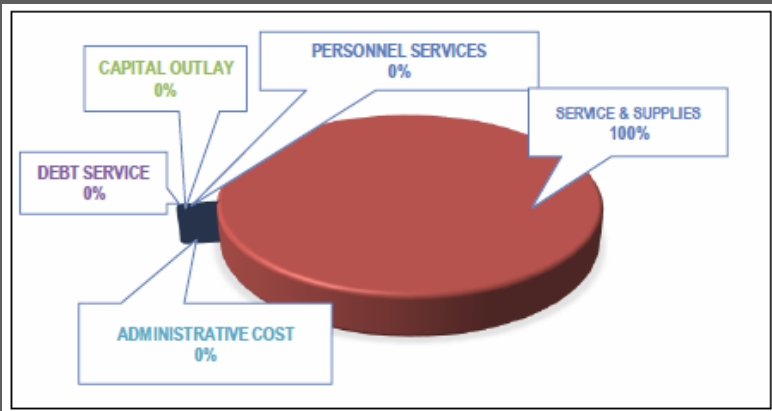
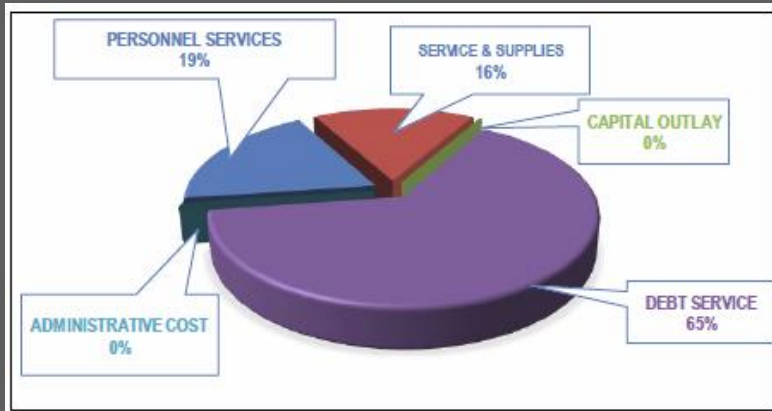
EXPENDITURES	
Personnel Services	\$789,096
Services & Supplies	\$728,178
Capital Outlay	\$321,700
Debt Service	\$22,782
Administrative Cost	\$909,348
<b>GRAND TOTAL</b>	<b>\$2,771,104</b>

REVENUES	
Water Service Sales	\$2,859,147
Standby Availability	\$179,000
<b>GRAND TOTAL</b>	<b>\$2,859,147</b>



Requested Capital Asset Expenditures	
Trailer-Mounted Vacuum Extractor	\$48,000
Air Compressor & Jack Hammer	\$22,700
Dump Truck Replacement (F-650)	\$76,000
Replacement of Leimert Service Lines	\$40,000
Water Meter Replacement/Upgrades	\$50,000
GIS Updates	\$10,000
Valve Replacements	\$10,000
Rodeo Grounds Pump Station Replacement	\$15,000

# SWF Budget Summary



SWF OPERATING EXPENDITURES		SWF OPERATING REVENUES	
Personnel Services	\$196,038	Utility Billing	\$904,094
Services & Supplies	\$165,825	GRAND TOTAL	\$904,094
Capital Outlay	\$0		
Debt Service	\$659,424		
Administrative Cost	\$0		
GRAND TOTAL	\$1,021,287		

Balance	
	(\$117,193)

SWF CAPITAL OUTLAY EXPENDITURES		SWF CAPITAL OUTLAY REVENUES	
Personnel Services	\$0	Loan Proceeds	\$733,948
Services & Supplies	\$175,000*	GRAND TOTAL	\$733,948
Capital Outlay	\$0		
Debt Service	\$0		
Administrative Cost	\$0		
GRAND TOTAL	\$175,000*		

Balance	
	\$558,948

\*NOTE: Due to an administrative oversight, the Capital Outlay Expenditures total was inflated by the inclusion of future-year expenditures. Budget documents will be updated to accurately reflect these changes. 6/21/2018

# SWF Fund Summary

## Revenues

- ▶ SWF Water Base - Residential (SFR, MFR) revenue is being reduced from \$305,000 to \$270,000.
- ▶ SWF Water Usage - Residential (SFR, MFR) revenue is being reduced from \$504,000 to \$270,000.
- ▶ Total Revenue Reductions:  
**(\$269,000)**

## Expenditures

- ▶ M&R - Buildings reduced by \$3,000.
- ▶ Utilities - Electricity reduced by \$20,000.
- ▶ Professional Services - Misc/Other reduced by \$10,000.
- ▶ Lab Tests reduced by \$100,000.
- ▶ Employee Recruitment eliminated with a reduction of \$500.
- ▶ Total Expenditure Reductions:  
**(\$133,500)**

Fiscal Impact: Adjustments will result in a deficit of **(\$117,193)**.

Questions?