

## **2017 – 2018**

### **BUDGET MESSAGE**

Again, for this coming Budget Year 2017-2018, management is recommending that rates remain the same.

Due to the upgrade of one treatment plant and the addition of another, this has been a very difficult budget to prepare since there is no way to know for certain what the operating cost will be and when both water treatment plants will be fully operational. The best guess right now is that at least one of the plants will be operational by this coming June.

Ideally all operating costs, (Personal & Materials Services) including debt service should be covered by Operating Income and that has been achieved for the year ended June 2016 and is projected to be covered for the year ending June 2017.

Our 2017-2018 budget, which is estimated on the high side for operating cost, shows a possible shortfall if all expenses came in as budgeted, but I doubt very much that will be the case. In any event, we have ample reserves to cover any short fall and by June 2017, we will have set aside the full annual payment on our IFA Improvement loans, which comes due in December 2017.

By the 2018-2019 Budget year we will have a much better idea as to our operating cost and can address the rate structure at that time, should the need arise.

## OPERATING INCOME AND EXPENSES

### 2016 vs 2017

**Document A**, is a comparison of the Operating Income and Expense for period ending June 30, 2016 and Projected for the year ending June 30, 2017. As noted on the spread sheet, Net Operating Income is before Depreciation, Loss on Disposal of Plant Assets and Debt Service. Depreciation and Loss on Disposal of Plant Assets requires no cash outlay and interest is included in the Debt Service figure on line 82.

Gross Profit, line 25, is slightly lower than last years. Water Rates for both years were the same but the year ending 6-30-16 includes a reimbursement from the County for paving we replaced as part of our water line upgrades in Oceanside. This reimbursement amounted to some \$34,000.

Lines 28 – 40 cover Personnel Costs and expenses in this category are up over last year principally due to salaries and the addition of another employee to the Health Benefit Package, line 34.

Materials and Services, lines 27 – 77 are projected to be slightly lower than the previous year, line 77.

Net Operating Income, line 80, is projected to be lower for the period ending June 30, 2017 as compared to the same period ending 2016, largely due to County paving reimbursement, received in 2016, and the additional Health Benefit Expenses in 2017.

Line 82, full Debt Service doesn't start until December 2017, but for comparison purposes, I have used the same figure for both years, even though for 2016, Debt Service was only \$37,000.

We have been setting aside money each month in anticipation of the \$248,000 payment due this coming December. By this June 30<sup>th</sup> we will have \$260,000 in our Debt Service Reserve Account, and by December 2017, we will have \$384,000 in the account.

Line 85, our loan requires that we maintain Net Operating Income of 1.2 times Debt Service which is \$297,000 and for both of the years shown, we exceed that amount by \$68,400 in 2016, and are projected to exceed that amount by \$25,600 in 2017, line 86.

It is anticipated in the next few months there will be a need to purchase office equipment for the remodeled plant in Oceanside, and water testing equipment will be needed for both plants. Management is also reviewing the need for leak detection and water line locating equipment, as well as distribution valve exercising equipment. In addition, some safety equipment will also be considered to help prevent injuries to the employees. Any item(s) or combined items, over \$500, are capitalized and not considered an expense. These items will be paid out of our Capital Reserve Account which currently has \$106,000.



**Oceanside Water District**  
**Operating Income & Expenses**  
For Years Ending June 30, 2016 and June 30, 2017

|    |   | 12 Months Ending 6-30-16 | Projected 12 months<br>Ending 6-30-17 |
|----|---|--------------------------|---------------------------------------|
| 1  | Income  |                          |                                       |
| 2  | 1-4000 General Fund Income                          |                          |                                       |
| 3  | 1-4003 Water Service                                | 459,844.52               | \$ 436,440.00                         |
| 4  | 1-4004 Labor & Materials                            | 8,276.66                 | \$ 16,628.00                          |
| 5  | 1-4005 Miscellaneous Income, New Account Fees       | 1,670.01                 | \$ 1,830.00                           |
| 6  | 1-4006 Water Overages                               | 9,505.34                 | \$ 10,273.00                          |
| 7  | 1-4007 Late Fees, Interest Income, Penalties        | 3,151.97                 | \$ 4,000.00                           |
| 8  | Total 1-4000 General Fund Income                    | \$ 482,448.50            | \$ 469,171.00                         |
| 9  | 3-4000 Capital Reserve Fund                         |                          |                                       |
| 10 | 3-4006 System Development Charges                   | 22,296.00                | \$ 16,722.00                          |
| 11 | 3-4007 Capital Reserve Fund Interest                | 494.85                   | \$ 837.00                             |
| 12 | Total 3-4000 Capital Reserve Fund                   | \$ 22,790.85             | \$ 17,559.00                          |
| 13 | 4-4000 Debt Service Fund                            |                          |                                       |
| 14 | 4-4003 Debt Service Fund Income                     | 142,008.00               | \$ 152,520.00                         |
| 15 | 4-4007 Interest Income                              | 86.97                    | \$ 170.00                             |
| 16 | Total 4-4000 Debt Service Fund                      | \$ 142,094.97            | \$ 152,690.00                         |
| 17 | 5-4000 Short Creek Herbicide Grant 11/30/17         |                          |                                       |
| 18 | 5-4003 Short Creel Herbicide Grant                  | 0                        | \$ 675.00                             |
| 19 | Total 5-4000 Short Creek Herbicide Grant            | \$ 0.00                  | \$ 675.00                             |
| 20 | 9-4000 Future Plant Replacement Fund                |                          |                                       |
| 21 | 9-4007 Interest                                     | 3,421.45                 | \$ 500.00                             |
| 22 |   | 0.00                     | \$ 0.00                               |
| 23 | Total 9-4000 Future Plant Replacement Fund          | \$ 3,421.45              | \$ 500.00                             |
| 24 | Total Income  | \$ 650,755.77            | \$ 640,595.00                         |
| 25 | Gross Profit  | 650,755.77               | 640,595.00                            |
| 26 | Expenses  |                          |                                       |
| 27 | 1-5000 General Fund Expenses                        |                          |                                       |
| 28 | 1-5100 Personal Services                            |                          |                                       |
| 29 | 5101 Watermaster                                    | 68,360.39                | \$ 70,156.00                          |
| 30 | 5102 System Operator                                | 44,232.15                | \$ 47,125.00                          |
| 31 | 5103 Other Labor                                    | 392.85                   | \$ 1,000.00                           |
| 32 | 5104 Office Manager                                 | 16,805.50                | \$ 22,403.00                          |
| 33 | 5109 Fed Tax 941/944                                | 9,825.27                 | \$ 10,494.00                          |
| 34 | 5111-2 SDIS Medical Coverage                        | 19,264.08                | \$ 46,498.00                          |
| 35 | 5113 Workmen's Compensation Insurance               | 2,694.91                 | \$ 4,007.00                           |
| 36 | 5114 Unemployment Insurance                         | 1,355.17                 | \$ 1,546.00                           |
| 37 | 5115 Deferred Compensation                          | 13,441.73                | \$ 15,890.00                          |
| 38 | 5116 Social Security Tax                            | 30.00                    | \$ 30.00                              |
| 39 | Employee Reimbursement for Family Medical Insurance |                          | \$ (6,939.00)                         |
| 40 | Total 1-5100 Personal Services                      | \$ 176,402.05            | \$ 212,210.00                         |
| 41 | 1-5200 Materials & Services                         |                          |                                       |
| 42 | 5203 Commissioner's Expense                         | 499.45                   | \$ 683.00                             |
| 43 | 5210 Office Expense                                 |                          |                                       |
| 44 | 5210-1 Office Supplies                              | 757.84                   | \$ 1,810.00                           |

|    |   |               |    |            |
|----|---|---------------|----|------------|
| 45 | 5210-2 Bank Fees  | 856.22        | \$ | 1,242.00   |
| 46 | 5210-3 Billing Software   | 2,550.00      | \$ | 2,575.00   |
| 47 | 5210-4 Accounting Software  | 1,024.21      | \$ | 1,263.00   |
| 48 | 5210-5 Office fixtures & Equipment  | 1,575.67      | \$ | 1,790.00   |
| 49 | 5210-6 Legal Notices  | 924.00        | \$ | 985.00     |
| 50 | 5210-7 Travel   | 339.25        | \$ | 542.00     |
| 51 | 5210-8 Merchant Card Fees   | 83.26         | \$ | (25.47)    |
| 52 | Total 5210 Office Expense   | \$ 8,609.90   | \$ | 10,181.53  |
| 53 | 5221 Postage  | 1,595.39      | \$ | 1,370.00   |
| 54 | 5224 Dues & Memberships   | 1,640.06      | \$ | 1,653.00   |
| 55 | 5225 General Liability / Property Insurance   | 7,326.50      | \$ | 9,650.00   |
| 56 | 5226 Bond Insurance   | 164.00        | \$ | 164.00     |
| 57 | 5227 Legal Fees   | 168.00        | \$ | 1,180.00   |
| 58 | 5228 Audit & Filing Fees  | 8,510.00      | \$ | 10,100.00  |
| 59 | 5229 Engineering Fees & Expenses  | 545.14        | \$ | 5,000.00   |
| 60 | 5230 Training / School (Employees / Board Members)  | 1,804.04      | \$ | 1,120.00   |
| 61 | 5232 Miscellaneous Expense  | 156.98        | \$ | 2,184.00   |
| 62 | 5240 Repair & Maintenance System  | 33,886.27     | \$ | 15,815.00  |
| 63 | 5241 Repair & Maintenance Plant   | 3,289.12      | \$ | 7,054.00   |
| 64 | 5242 Plant Supplies   | 3,389.24      | \$ | 3,290.00   |
| 65 | 5243 Chemicals  | 6,197.06      | \$ | 6,363.00   |
| 66 | 5245 Water Testing  | 3,454.00      | \$ | 4,568.00   |
| 67 | 5245-1 Short Creek Herbicide Grant Expense  | 736.82        |    | \$0.00     |
| 68 | Total 5245 Water Testing  | \$ 4,190.82   | \$ | 4,568.00   |
| 69 | 5251 Telephone / Cellphone /Internet  | 6,181.52      | \$ | 5,874.00   |
| 70 | 5252 Electricity  | 10,204.23     | \$ | 11,000.00  |
| 71 | 5253 Trash Service  | 601.20        | \$ | 700.00     |
| 72 | 5260 Vehicle Repair & Maintenance   |               |    |            |
| 73 | 5260-1 Fuel   | 3,314.25      | \$ | 2,970.00   |
| 74 | 5260-2 Vehicle Service & Repairs  | 2,082.89      | \$ | 2,250.00   |
| 75 | Total 5260 Vehicle Repair & Maintenance   | \$ 5,397.14   | \$ | 5,220.00   |
| 76 | 5270 Renewal of Water Rights  | 3,966.50      | \$ | 2,000.00   |
| 77 | Total 1-5200 Materials & Services   | \$ 108,322.56 | \$ | 105,169.53 |
| 78 | Total 1-5000 General Fund Expenses  | \$ 284,724.61 | \$ | 317,379.53 |
| 79 | Total Expenses  | \$ 284,724.61 | \$ | 317,379.53 |
| 80 | Net Operating Income is before depreciation, loss on disposal of plant assets and debt service. | \$ 366,031.16 | \$ | 323,215.47 |
| 81 |   |               |    |            |
| 82 | Debt Service as of 12-30-17   | 248,000.00    | \$ | 248,000.00 |
| 83 | Net Operating Income After Debt Service   | \$ 118,031.16 | \$ | 75,215.47  |
| 84 |   |               |    |            |
| 85 | Loan Requires Net Operating Income of 1.2 x Debt Service  | 297,600.00    | \$ | 297,600.00 |
| 86 | Net Operating Funds Available After Loan Requirements   | 68,431.16     |    | 25,615.47  |
|    |   |               |    |            |

# **2017 – 2018 Budget In Comparison To Projected 6/30/17 Year End**

**Document B**, is a comparison of the 2017-2018 Budget as compared to the Projected Year Ending Operating Revenue and Expenses for the period ending June 30, 2017.

## **PERSONAL SERVICES: Lines 3 - 17**

As in the past, we have budgeted for salary increases and bonus, but a final decision on this matter is determined by the Board at its July meeting after employee reviews which are normally done in June.

The Budget has for years assumed a Part Time Assistant but little has been expended in this area in the past. We are budgeting extra hours for the Office Manager, as there is a maintenance plan that needs to be put in place for all the new equipment, and there will undoubtedly be additional responsibilities given to the Office Manager once she is under the same roof as the other employees.

As like last year's budget, we have included a Reserve for Contingencies of \$10,000, line 15, which we have yet to use.

Line 16, is employee reimbursement for Family Medical Insurance, as we only pay for the employee and his / her spouse.

## **Materials & Services: Lines 18 - 46**

Line 26, we have had very little in the way of Legal Fees this current year but that could change so to be safe we are showing an increase for legal costs in the budget.

We will be required to complete a Water Management plan (Line 31) this coming year and have allocated \$15,000 for this item. This is a onetime item and we will

not have to do it again unless the State makes it mandatory in the future. It was a requirement to renew all our water rights.

Items 32 and 33 are carried at the same amount as in previous years but hopefully with all the new equipment and distribution lines, expenses in these areas will see some reduction.

Chemicals, item 35 is hopefully high, but chemical use is unknown at this time, and will be determined once both treatment plants are in full use.

Water Studies and Testing, line 36, will go up from prior years as we will have 2 sources of raw water to test and we are also planning on the Short Creek Water Herbicide Study for this coming summer.

Items 39 & 40, Telephone and Electricity will increase due to additional communication lines and the second treatment plant. Once again, this is just a guess.

Reserve for Contingences \$20,000, item 42, has not been needed so far this year but with all the changes in the coming budget year, we have once again included it.

Line 43, Renewal of Water Rights, we still need to work on the Chain of Title for Coleman Creek, the source of water for Cape Meares, and we have the transfer of the Baughman Creek Water Rights coming up. Baughman Creek would be an emergency source of water for the Oceanside area should Short Creek become silted in again as in the prior year.

Line 51 of the Budget shows that after operating cost and debt service we would be dipping into our reserves by some \$84,801. We have estimated many of the expense items high due to the unknown operating costs of the new plants, but hopefully we will come in under these figures.

As indicated before, it is felt that we have sufficient cash reserves to cover any short fall, and are therefore, not recommending any rate change at this time. By Budget year 2018-2019 we should be in a much better position to be able to estimate our operating overhead with some accuracy.



**B****Comparison 2017-2018 Budget to Year-end June 30, 2017**

| <b>Operating Revenue &amp; Expenses</b> |  | <b>2017-2018<br/>Budget</b> | <b>Projected Year<br/>End June 30,<br/>2017</b> | <b>Difference</b> |
|---|--|-----------------------------|---|-------------------|
| 2                                       | <b>14 Total Operating Revenue</b>                      | <b>640,995</b>              | <b>640,595</b>                                  | <b>400</b>        |
| 3                                       |  |                             |   |                   |
| 4                                       | <b>1 PERSONAL SERVICES</b>                             |                             |   |                   |
| 5                                       | 2 5101 Watermaster (AT)                                | 75,000                      | 70,156  | 4,844             |
| 6                                       | 3 5102 System Operator (DN)                            | 55,000                      | 47,125  | 7,875             |
| 7                                       | 4 5103 P/T Assistant                                   | 10,000                      | 1,000   | 9,000             |
| 8                                       | 5 5104 Office Manager                                  | 32,000                      | 22,403  | 9,597             |
| 9                                       | 6 5109 Payroll Tax                                     | 10,500                      | 10,524  | (24)              |
| 10                                      | 7 5110 Medicare Tax                                    | 2,000                       | -   | 2,000             |
| 11                                      | 8 5111 Employee/Family Medical Insurance               | 45,000                      | 46,498  | (1,498)           |
| 12                                      | 9 5113 Workmen's Compensation                          | 5,000                       | 4,007   | 993               |
| 13                                      | 10 5114 Unemployment Insurance                         | 2,500                       | 1,546   | 954               |
| 14                                      | 11 5115 Deferred Compensation                          | 18,000                      | 15,890  | 2,110             |
| 15                                      | 12 Vacation & Comp Time Estimated Accrual              | 3,900                       | -   | 3,900             |
| 16                                      | 13 Personal Services Contingencies                     | 10,000                      | -   | 10,000            |
| 17                                      | 14 Employee Reimbursement for Family Medical Insurance | (6,504)                     | (6,939)   | 435               |
| 18                                      | <b>Total Personal Services</b>                         | <b>262,396</b>              | <b>212,210</b>                                  | <b>50,186</b>     |
| 19                                      | <b>Materials &amp; Services</b>                        |                             |   |                   |
| 20                                      | 4 5119 Commissioner's Expense                          | 1,000                       | 683   | 317               |
| 21                                      | 5 5220 Office Expense                                  | 10,000                      | 10,181  | (181)             |
| 22                                      | 6 5221 Postage   | 2,500                       | 1,370   | 1,130             |
| 23                                      | 7 5223 Elections & Publications                        | 1,200                       | -   | 1,200             |
| 24                                      | 8 5224 Dues & Memberships                              | 2,000                       | 1,653   | 347               |
| 25                                      | 9 5225 General Liability/Property Insurance            | 10,000                      | 9,650   | 350               |
| 26                                      | 10 5226 Bond Insurance                                 | 200                         | 164   | 36                |
| 27                                      | 11 5227 Legal Fees                                     | 7,000                       | 1,180   | 5,820             |
| 28                                      | 12 5228 Audit & Filing Fee                             | 11,000                      | 10,100  | 900               |
| 29                                      | 13 5229 Engineering                                    | 5,000                       | 5,000   | -                 |
| 30                                      | 14 5230 Training / School (Employees/Board Members)    | 3,500                       | 1,120   | 2,380             |



|    |  |                  |                |                  |
|----|--|------------------|----------------|------------------|
| 31 | 15 5232 Miscellaneous Expense  | 4,000            | 2,184          | 1,816            |
| 32 | 16 Water Management Conservation Plan  | 15,000           | -              | 15,000           |
| 33 | 17 5240 Repair & Maintenance System  | 25,000           | 15,815         | 9,185            |
| 34 | 18 5241 Repair & Maintenance Plant   | 10,000           | 7,054          | 2,946            |
| 35 | 19 5242 Plant Supplies   | 5,000            | 3,290          | 1,710            |
| 36 | 20 5243 Chemicals  | 15,000           | 6,363          | 8,637            |
| 37 | 21 5245 Water Studies & Testing  | 18,000           | 4,568          | 13,432           |
| 38 | 22 5246 Small Tools  | 2,000            | -              | 2,000            |
| 39 | 23 5250 Telemetry (Included with Telephone Below)  | -                | -              | -                |
| 40 | 24 5251 Telephone / Cellphones / Internet / Telemetry  | 10,000           | 5,874          | 4,126            |
| 41 | 25 5252 Electricity  | 15,000           | 11,000         | 4,000            |
| 42 | 26 5260 Vehicle Repair & Maintenance   | 8,000            | 5,220          | 2,780            |
| 43 | 27 Reserve For Contingencies   | 20,000           | -              | 20,000           |
| 44 | 28 5270 Renewal of Water Rights  | 10,000           | 2,000          | 8,000            |
| 45 | 29 Trash Service / Porta Potty   | 2,500            | 700            | 1,800            |
| 46 | 30 Generator Repair & Maintenance  | 2,500            | -              | 2,500            |
| 47 | <b>Total Materials &amp; Services</b>  | <b>215,400</b>   | <b>105,169</b> | <b>110,231</b>   |
| 48 | <b>Total Expenses</b>  | <b>477,796</b>   | <b>317,379</b> | <b>160,417</b>   |
| 49 | <b>Net Operating Income Before Depreciation, Loss on Disposal of Plant Assets and Debt Service</b> | <b>163,199</b>   | <b>323,216</b> | <b>(160,017)</b> |
| 50 |  |                  |                |                  |
| 51 | <b>Debt Service as of 12-30-17</b>   | <b>248,000</b>   | <b>248,000</b> |                  |
| 52 | <b>Net Operating Income After Debt Service</b>   | <b>(84,801)</b>  | <b>75,216</b>  |                  |
| 53 |  |                  |                |                  |
| 54 | <b>Loan Requires Net Operating Income of 1.2 x Debt</b>  | <b>297,600</b>   | <b>297,600</b> |                  |
| 55 | <b>Net Operating Funds Available After Loan Requirements.</b>                                      | <b>(134,401)</b> | <b>25,616</b>  |                  |

# **BUDGET FORMS**

## **General Fund Summary, Form #1**

This form is a summary of all the budget forms and shows that we have budgeted \$262,396 for Personnel Services, line 3; \$215,400 for Materials and Services, line 7, and Interfund Transfers of \$408,200, line 22. Except for Debt Service in the amount of \$248,000, lines 18-19, the balance of the Interfund transfers could be adjusted if it puts too much burden on our cash flow.

With the cash on hand and our projected income, we anticipate having a total source of funds in the amount of \$990,995, line 29.

## **General Fund Resources, Form #2**

This shows the projected balance of \$355,000 in our General Fund account, Line 1, as of July 1, 2017. It also shows an estimate of the Income we receive from water and other related income, \$630,120, Lines 4 – 10. We also have income from a grant for Herbicide Studies at our Short Creek intake, \$12,375, Line 11, provided the weather allows us to complete the study prior to the end of July. Total Resources for the Budget Period 2017-2018 are estimated to be \$990,995, line 32.

## **Personal Services, Form #3**

This has already been explained in some detail under the Form B section and totals \$262,396.

## **Materials and Services, Form #4**

This also has been explained in some detail under the Form B section and totals \$215,400.

### **Future Plant & Infrastructure Replacement Fund, Form # 5**

This budget sheet shows the projected cash, \$786,400, that we will have on hand in this account as of the start of July 1, 2017, Line 1. We have also shown a possible transfer of \$150,000 from the General Fund, Line 5, should we need it.

Line 7, \$1,126,484, shows the remaining amount of funds that are available for draw under our IFA loan. This is currently hard to estimate as IFA is currently taking over 30 days to process our loan draw requests. Line 12, \$2,062,984. Is the amount of Total Resources available that we project to have to cover the balance of our construction project.

Line 1 in the Requirements section, \$2,062,984, shows an estimate of the funds available to finish up the various contracts and projects that we have yet to complete. Firm Contract Balances, Engineering Fees, Contingencies, and Project Related Items, total \$1,889,053, leaving a cushion of \$173,930.

Once all items under our IFA contracts have been completed to management's and IFA's satisfaction, we will evaluate whether to address a few other needs and upgrades or transfer any funds remaining in this account to Debt Service or Capital Reserve in the next budget year.

### **Capital Reserve Fund, Form #6**

This budget sheet shows that we project to have cash on hand, line 1, of \$86,000 as of July 1, 2017. This could vary depending on the completion of the water plants as we anticipate the need to purchase office equipment, test equipment, leak and pipe locating equipment, as well as safety equipment which will be charged to this account. The source of capital for this account, line 6, comes mainly from System Development Fees, \$5,574, for each new residential construction, of which we are projecting 4 for a total of \$22,296.

This account can be used for any planned capital outlay, expenditures, bottom section line #3, a few of which are mentioned above. We also plan on an outside review of our System Development Rate Structure which has not been done in a number of years, line #4.

### **Debt Service Fund, Form #7**

We have been paying on the IFA Water Waste Water loan, line 11, for several years. This loan, in the original amount of \$790,000, along with a grant of \$125,000 was used to develop the Cape Meares Water Reservoir site location and the 220,000-gallon reservoir.

The IFA Safe Drinking Water Loan, line 12, in the amount of \$5,360,000 along with a Forgiveness Loan in the amount of \$930,000 was/is being used to replace over 50% of our distribution pipe lines and pumping stations; the addition of another 200, 000 gallon reservoir in Oceanside; upgrade 100% of our water meters to allow for electronic reading; upgrade Coleman Creek and Short Creek Water intakes; remodel Oceanside water treatment plant and installation of new membrane filter system and construct a new membrane filter plant in Cape Meares. All these improvements have or will be substantially completed by July 2017.

As long as we are in compliance with the terms of our IFA loans, the Forgiveness loan will not have to be repaid.

### **Cape Meares Reservoir Replacement Construction Fund #8**

This fund was closed out in 2016.

### **Membrane Module Replacement Fund #9**

Both of the new filtration plants require membrane filter cartridges. These cartridges are guaranteed for 5 years and have a partial guarantee for the next 2 years. After 7 years, the full replacement cost is on us. The anticipated life of the cartridges is 8-10 years. It is estimated that the full replacement cost of the membrane filters in the future would be in the range of \$80,000.

It is felt that it is only prudent to start setting aside monies for the future replacement of the membranes.

FORM  
LB-30

## GENERAL FUND SUMMARY

# 1

OCEANSIDE WATER DISTRICT  
(name of fund)

|    | Historical Data                    |                                   |  | REQUIREMENTS DESCRIPTION                                  | Budget For Next Year 2017-2018 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2014-2015 | First Preceding<br>Year 2015-2016 |  |   |                                |                                 |                              |    |
|    |                                    |                                   |  | PERSONNEL SERVICES  |                                |                                 |                              |    |
| 1  |                                    |                                   |  | 1   |                                |                                 |                              | 1  |
| 2  |                                    |                                   |  | 2   |                                |                                 |                              | 2  |
| 3  | 163,084                            | 175,439                           | 283,950                                  | 3 TOTAL PERSONNEL SERVICES                                | 262,396                        | 0                               | 0                            | 3  |
| 4  | 3                                  | 3                                 | 3.0                                      | Total Full-Time Equivalent (FTE)                          | 3.0                            | 2.5                             | 2.5                          | 4  |
|    |                                    |                                   |  | MATERIALS AND SERVICES                                    |                                |                                 |                              |    |
| 5  |                                    |                                   |  | 5   |                                |                                 |                              | 5  |
| 6  |                                    |                                   |  | 6   |                                |                                 |                              | 6  |
| 7  | 104,251                            | 107,445                           | 226,850                                  | 7 TOTAL MATERIALS AND SERVICES                            | 215,400                        | 0                               | 0                            | 7  |
|    |                                    |                                   |  | CAPITAL OUTLAY  |                                |                                 |                              |    |
| 8  |                                    |                                   |  | 8   |                                |                                 |                              | 8  |
| 9  |                                    |                                   |  | 9   |                                |                                 |                              | 9  |
| 10 | 0                                  | 0                                 | 0  | 10 TOTAL CAPITAL OUTLAY                                   | 0                              | 0                               | 0                            | 10 |
|    |                                    |                                   |  |   |                                |                                 |                              |    |
| 11 | 0                                  | 0                                 |  | 11  |                                |                                 |                              | 11 |
| 12 |                                    |                                   |  | 12  |                                |                                 |                              | 12 |
| 13 | 0                                  | 0                                 | 0  | 13  | 0                              | 0                               | 0                            | 13 |
|    |                                    |                                   |  | SPECIAL PAYMENTS  |                                |                                 |                              |    |
| 14 |                                    |                                   |  | 14  |                                |                                 |                              | 14 |
| 15 |                                    |                                   |  | 15  |                                |                                 |                              | 15 |
| 16 | 0                                  | 0                                 | 0  | 16 TOTAL SPECIAL PAYMENTS                                 | 0                              | 0                               | 0                            | 16 |
|    |                                    |                                   |  | INTERFUND TRANSFERS                                       |                                |                                 |                              |    |
| 17 |                                    |                                   |  | 17 Transfer to Debt Service Fund                          |                                |                                 |                              | 17 |
| 18 | 0                                  | 36,000                            | 36,000                                   | 18 IFA Water Waste Water Loan \$36,000 a yr. beg 12/15    | 36,000                         | 0                               | 0                            | 18 |
| 19 | 0                                  | 106,000                           | 212,000                                  | 19 IFA Safe Drinking Water Loan \$211,880 a yr. beg 12/17 | 212,000                        | 0                               | 0                            | 19 |
| 20 | 0                                  | 0                                 | 150,000                                  | 20 Transfers To Other Funds                               | 150,000                        | 0                               |                              | 20 |
| 21 | 0                                  | 0                                 | 0  | 21 Membrane Module Replacement Fund                       | 10,200                         | 0                               |                              | 21 |
| 22 | 0                                  | 142,000                           | 398,000                                  | 22 TOTAL INTERFUND TRANSFERS                              | 408,200                        | 0                               | 0                            | 22 |
|    |                                    |                                   |  |   |                                |                                 |                              |    |
| 23 |                                    |                                   |  | 23  |                                |                                 |                              | 23 |
| 24 | 267,335                            | 424,884                           | 908,800                                  | 24 REQUIREMENTS   | 885,996                        | 0                               | 0                            | 24 |
| 25 | 4,521                              | 137,392                           | 60,280                                   | 25 UNAPPROPRIATED ENDING FUND BALANCE                     | 104,999                        | 0                               | 0                            | 25 |
| 26 | 271,856                            | 562,276                           | 969,080                                  | 26 TOTAL REQUIREMENTS                                     | 990,995                        | 0                               | 0                            | 26 |
| 27 |                                    |                                   |  | 27 Ending balance (prior years)                           |                                |                                 |                              | 27 |
| 28 |                                    |                                   |  | 28 UNAPPROPRIATED ENDING FUND BALANCE                     |                                |                                 |                              | 28 |
| 29 | 432,006                            | 763,553                           | 943,712                                  | 29 TOTAL RESOURCES  | 990,995                        | 0                               | 0                            | 29 |

FORM  
LB-20

**GENERAL FUND  
RESOURCES  
OCEANSIDE WATER DISTRICT**

# 2

(Fund)

OCEANSIDE WATER DISTRICT

|    | Historical Data                      |                                     |  | RESOURCE DESCRIPTION  | Budget for Next Year 2017 - 2018 |                                 |                              |    |
|----|--------------------------------------|-------------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|----|
|    | Actual                               |                                     | Adopted Budget<br>This Year<br>2016 - 2017 |   | Proposed By<br>Budget Officer    | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>year 2014 - 2015 | First Preceding Year<br>2015 - 2016 |  |   |                                  |                                 |                              |    |
|    |                                      |                                     |  |   |                                  |                                 |                              |    |
| 1  | (7,479)                              | 137,392                             | 315,017                                    | 1. Available cash on hand* (cash basis)                                   | 355,000                          |                                 |                              | 1  |
| 2  |                                      |                                     |  | 2. Net working capital (accrual basis)                                    |                                  |                                 |                              | 2  |
| 3  |                                      |                                     |  | 3. Previously levied taxes estimated to be received                       |                                  |                                 |                              | 3  |
| 4  | 156                                  | 3152                                | 2,500                                      | 4. Interest, Late Fees & Penalties  | 2,500                            |                                 |                              | 4  |
| 5  |                                      |                                     |  | 5. Transferred IN, from other funds                                       |                                  |                                 |                              | 5  |
| 6  |                                      |                                     |  | 6 Operating Revenue   |                                  |                                 |                              | 6  |
| 7  | 429,786                              | 611,358                             | 609,120                                    | 7 Water Service   | 609,120                          |                                 |                              | 7  |
| 8  | 238                                  | 3374                                | 1,700                                      | 8 Miscellaneous Income  | 3,000                            |                                 |                              | 8  |
| 9  | 9305                                 | 8277                                | 2,000                                      | 9 Labor & Materials   | 8,000                            |                                 |                              | 9  |
| 10 | 0                                    |                                     | 5,000                                      | 10 Water Overages   | 7,500                            |                                 |                              | 10 |
| 11 |                                      |                                     | 13,375                                     | 11 IFA Short Creek Herbicide Study Grant                                  | 13,375                           |                                 |                              | 11 |
| 12 |                                      |                                     |  | 12  |                                  |                                 |                              | 12 |
| 13 |                                      |                                     |  | 13  |                                  |                                 |                              | 13 |
| 14 | 439,329                              | 626,161                             | 631,195                                    | 14 Total Operating Revenue  | 640,995                          |                                 |                              | 14 |
| 15 | 0                                    | 0                                   | 0  | 15 Loan From Capital Reserve Fund   | 0                                | 0                               | 0                            | 15 |
| 16 |                                      |                                     |  | 16  |                                  |                                 |                              | 16 |
| 17 |                                      |                                     |  | 17  |                                  |                                 |                              | 17 |
| 18 |                                      |                                     |  | 18 Of these funds, \$248,000 will be transferred to the debt Service Fund |                                  |                                 |                              | 18 |
| 19 |                                      |                                     |  | 19  |                                  |                                 |                              | 19 |
| 20 |                                      |                                     |  | 20  |                                  |                                 |                              | 20 |
| 21 |                                      |                                     |  | 21  |                                  |                                 |                              | 21 |
| 22 |                                      |                                     |  | 22  |                                  |                                 |                              | 22 |
| 23 |                                      |                                     |  | 23  |                                  |                                 |                              | 23 |
| 24 |                                      |                                     |  | 24  |                                  |                                 |                              | 24 |
| 25 |                                      |                                     |  | 25  |                                  |                                 |                              | 25 |
| 26 |                                      |                                     |  | 26  |                                  |                                 |                              | 26 |
| 27 |                                      |                                     |  | 27  |                                  |                                 |                              | 27 |
| 28 |                                      |                                     |  | 28  |                                  |                                 |                              | 28 |
| 29 | 432,006                              | 763,553                             | 943,712                                    | 29. Total resources   | 990,995                          | -                               | -                            | 29 |
| 30 |                                      |                                     | -  | 30  |                                  |                                 |                              | 30 |
| 31 |                                      |                                     |  | 31  |                                  |                                 |                              | 31 |
| 32 | 432,006                              | 763,553                             | 943,712                                    | 32. TOTAL RESOURCES   | 990,995                          | -                               | -                            | 32 |

[illegible]



# DETAILED REQUIREMENTS

## MATERIALS AND SERVICES

# 4

FORM

LB-31

GENERAL FUND

OCEANSIDE WATER DISTRICT

|    | Historical Data                    |                                  |  | REQUIREMENTS DESCRIPTION                              | Budget for Next Year 2017-18  |                                 |                              |    |
|----|------------------------------------|----------------------------------|--|---|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                  | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second Preceding<br>Year 2014 - 15 | First Preceding<br>Year 2015 -16 |  |   |                               |                                 |                              |    |
| 1  |                                    |                                  |  | 1 MATERIALS & SERVICES                                |                               |                                 |                              | 1  |
| 2  | 0                                  | 0                                | 0  | 2 5117 Minute Taking                                  | 0                             |                                 |                              | 2  |
| 3  | 0                                  | 0                                | 0  | 3 5118 Contract Bookkeeping                           | 0                             |                                 |                              | 3  |
| 4  | 700                                | 499                              | 1,500                                    | 4 5119 Commissioner's Expense                         | 1000                          |                                 |                              | 4  |
| 5  | 9,203                              | 5,908                            | 19,250                                   | 5 5220 Office Expense                                 | 10000                         |                                 |                              | 5  |
| 6  | 2,283                              | 1,595                            | 2,500                                    | 6 5221 Postage  | 2500                          |                                 |                              | 6  |
| 7  | 43                                 | 924                              | 1,500                                    | 7 5223 Elections & Publications                       | 1200                          |                                 |                              | 7  |
| 8  | 1,577                              | 1,640                            | 2,700                                    | 8 5224 Dues & Memberships                             | 2000                          |                                 |                              | 8  |
| 9  | 6,808                              | 7,491                            | 8,000                                    | 9 5225 General Liability/Property Insurance           | 10000                         |                                 |                              | 9  |
| 10 | 0                                  | 0                                | 200                                      | 10 5226 Bond Insurance                                | 200                           |                                 |                              | 10 |
| 11 | 5,114                              | 168                              | 7,000                                    | 11 5227 Legal Fees                                    | 7000                          |                                 |                              | 11 |
| 12 | 9,164                              | 8,510                            | 10,000                                   | 12 5228 Audit & Filing Fee                            | 11000                         |                                 |                              | 12 |
| 13 | -                                  | 3,912                            | 5,000                                    | 13 5229 Engineering                                   | 5000                          |                                 |                              | 13 |
| 14 | 4,188                              | 1,804                            | 3,500                                    | 14 5230 Training / School (Employees/Board Members)   | 3500                          |                                 |                              | 14 |
| 15 | 7,417                              | 1,659                            | 4,000                                    | 15 5232 Miscellaneous Expense                         | 4000                          |                                 |                              | 15 |
| 16 | 0                                  | 0                                | 10,000                                   | 16 Water Management Conservation Plan                 | 15000                         |                                 |                              | 16 |
| 17 | 21,524                             | 33,886                           | 35,000                                   | 17 5240 Repair & Maintenance System                   | 25000                         |                                 |                              | 17 |
| 18 | 4,926                              | 3,289                            | 25,000                                   | 18 5241 Repair & Maintenance Plant                    | 10000                         |                                 |                              | 18 |
| 19 | 0                                  | 0                                | 5,000                                    | 19 5242 Plant Supplies                                | 5000                          |                                 |                              | 19 |
| 20 | 6,374                              | 9,586                            | 10,000                                   | 20 5243 Chemicals                                     | 15000                         |                                 |                              | 20 |
| 21 | 3,492                              | 4,191                            | 18,000                                   | 21 5245 Water Studies & Testing                       | 18000                         |                                 |                              | 21 |
| 22 | 482                                | 0                                | 2,000                                    | 22 5246 Small Tools                                   | 2000                          |                                 |                              | 22 |
| 23 | 0                                  | 0                                | 0  | 23 5250 Telemetry (Included with Telephone Below)     | 0                             |                                 |                              | 23 |
| 24 | 6,359                              | 6,182                            | 10,000                                   | 24 5251 Telephone / Cellphones / Internet / Telemetry | 10000                         |                                 |                              | 24 |
| 25 | 9,237                              | 10,204                           | 15,000                                   | 25 5252 Electricity                                   | 15000                         |                                 |                              | 25 |
| 26 | 5,360                              | 5,397                            | 8,000                                    | 26 5260 Vehicle Repair & Maintenance                  | 8000                          |                                 |                              | 26 |
| 27 | 0                                  | 0                                | 15,000                                   | 27 Reserve For Contingencies                          | 20000                         |                                 |                              | 27 |
| 28 | 0                                  | 0                                | 7,000                                    | 28 5270 Renewal of Water Rights                       | 10000                         |                                 |                              | 28 |
| 29 | 0                                  | 600                              | 700                                      | 29 Trash Service / Porta Potty                        | 2500                          |                                 |                              | 29 |
| 30 | 0                                  | 0                                | 1,000                                    | 30 Generator Repair & Maintenance                     | 2500                          |                                 |                              | 30 |
| 31 |                                    |                                  |  | 31  |                               |                                 |                              | 31 |
| 32 |                                    |                                  |  | 32  |                               |                                 |                              | 32 |
| 33 |                                    |                                  |  | 33  |                               |                                 |                              | 33 |
| 34 | 104,251                            | 107,445                          | 226,850                                  | 34 TOTAL MATERIALS & SERVICES                         | 215,400                       | 0                               | 0                            | 34 |

## FORM

## LB-11

This fund is authorized and established by resolution / ordinance number

09-01 on (date) May 18, 2009 for the following specified purpose:

For the purpose of Replacement of the Water Production System (WPS),

Infrastructure replacement and Improvements

**RESERVE FUND**  
**RESOURCES AND REQUIREMENTS**  
**OCEANSIDE WATER DISTRICT**  
**FUTURE PLANT & INFRASTRUCTURE**  
**REPLACEMENT FUND**

# 5

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2019

| Infrastructure replacement and Improvements |   |                                   |  | (Fund)                                    | OCEANSIDE WATER DISTRICT       |                                 |                              |    |
|---|---|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|----|
|   | Historical Data                                     |                                   |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2017-2018 |                                 |                              |    |
|   | Actual  |                                   | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|   | Second Preceding<br>Year 2014-2015                  | First Preceding<br>Year 2015-2016 |  |   |                                |                                 |                              |    |
|   |   |                                   |  | RESOURCES                                 |                                |                                 |                              |    |
| 1   | 205,605   | 113,329                           | 631,288                                  | 1. Cash on hand                           | 786,400                        |                                 |                              | 1  |
| 2   |   |                                   |  | 2. Working Capital (accrual basis)        |                                |                                 |                              | 2  |
| 3   |   |                                   |  | 3. Previously levied taxes                |                                |                                 |                              | 3  |
| 4   | 2,689   | 3,508                             | 3,000                                    | 4. Interest                               | 100                            |                                 |                              | 4  |
| 5   | 42,279  | 232,638                           | -  | 5. Transferred IN, from other funds       | 150,000                        |                                 |                              | 5  |
| 6   | 152,604   | 0                                 | -  | 6 WPS User Fees                           |                                |                                 |                              | 6  |
| 7   | 794657  | 1,270,001                         | 4,021,438                                | 7 Loans & Grants (IFA) Advances           | 1,126,484                      |                                 |                              | 7  |
| 8   |   | Included in #1 above              | Included in #1 above                     | 8 District Matching Funds \$450,000       | Included in #1 above           |                                 |                              | 8  |
| 9   | 1,197,834   | 1,619,476                         | 4,655,726                                | 9. Total Resources                        | 2,062,984                      | -                               | 0                            | 9  |
| 10  |   |                                   | 0  | 10. Taxes estimated to be received        | 0                              | 0                               | 0                            | 10 |
| 11  | 0   | 0                                 | 0  | 11. Taxes collected in year levied        | 0                              | 0                               | 0                            | 11 |
| 12  | 1,197,834   | 1,619,476                         | 4,655,726                                | 12. TOTAL RESOURCES                       | 2,062,984                      | 0                               | 0                            | 12 |
|   |   |                                   |  | REQUIREMENTS                              |                                |                                 |                              |    |
| 1   | 1,047,505   | 1,590,182                         | 4,471,438                                | 1 Capital Outlays For System Improvements | 2,062,984                      |                                 |                              | 1  |
| 2   |   |                                   | -  | 2   |                                |                                 |                              | 2  |
| 3   | Subsequent to June 30, 2016 the District received   |                                   |  | 3   |                                |                                 |                              | 3  |
| 4   | loan proceeds totaling \$594,377 that were incurred |                                   |  | 4   |                                |                                 |                              | 4  |
| 5   | during the 2015-2016 fiscal year.                   |                                   |  | 5   |                                |                                 |                              | 5  |
| 6   |   |                                   |  | 6   |                                |                                 |                              | 6  |
| 7   |   |                                   |  | 7   |                                |                                 |                              | 7  |
| 8   |   |                                   |  | 8   |                                |                                 |                              | 8  |
| 9   |   |                                   |  | 9   |                                |                                 |                              | 9  |
| 10  |   |                                   |  | 10  |                                |                                 |                              | 10 |
| 11  |   |                                   |  | 11  |                                |                                 |                              | 11 |
| 12  | 37000   | 0                                 | 0  | 12 Transfer to Other Funds                | 0                              |                                 |                              | 12 |
| 13  |   |                                   |  | 13  |                                |                                 |                              | 13 |
| 14  |   |                                   |  | 14  |                                |                                 |                              | 14 |
| 15  | 0   | 0                                 |  | 15 Ending balance (prior years)           |                                |                                 |                              | 15 |
| 16  | 113,329   | 29,294                            | 184,288                                  | 16. RESERVED FOR FUTURE EXPENDITURE       | 0                              | -                               | 0                            | 16 |
| 17  | 1,197,834   | 1,619,476                         | 4,655,726                                | 17. TOTAL REQUIREMENTS                    | 2,062,984                      | 0                               | 0                            | 17 |

This fund is authorized and established by resolution number  
15-1 on March 17, 2015 for Capital Improvements, to include but not  
limited to: System Improvement & Expansion; Vehicle purchases.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS  
OCEANSIDE WATER DISTRICT  
CAPITAL RESERVE FUND**

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.  
Review Year: 2023

|    |                                  |                                 |  | (Fund)  | OCEANSIDE WATER DISTRICT      |                                 |                              |    |
|----|----------------------------------|---------------------------------|--|---|-------------------------------|---------------------------------|------------------------------|----|
|    | Historical Data                  |                                 |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS     | Budget for Next Year 2017-18  |                                 |                              |    |
|    | Actual                           |                                 | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2014-15 | First Preceding<br>Year 2015-16 |  |   |                               |                                 |                              |    |
|    |                                  |                                 |  | RESOURCES                                     |                               |                                 |                              |    |
| 1  | 74,618                           | 95,533                          | 109,528                                  | 1. Cash on hand                               | 86,000                        |                                 |                              | 1  |
| 2  |                                  |                                 |  | 2. Working Capital (accrual basis)            |                               |                                 |                              | 2  |
| 3  | 0                                | 0                               | 0  | 3. Loan Receivable General Fund               | 0                             |                                 |                              | 3  |
| 4  | 458                              | 495                             | 400                                      | 4. Interest                                   | 500                           |                                 |                              | 4  |
| 5  | 0                                | 0                               | 0  | 5. Transferred IN, from other funds           | 0                             |                                 |                              | 5  |
| 6  | 20,457                           | 22,296                          | 5,500                                    | 6 SYSTEM DEVELOPMENT CHARGES (SDC'S)          | 22,296                        |                                 |                              | 6  |
| 7  | 0                                | 0                               | 0  | 7   | 0                             |                                 |                              | 7  |
| 8  |                                  |                                 |  | 8   |                               |                                 |                              | 8  |
| 9  | 95,533                           | 118,324                         | 115,428                                  | 9. Total Resources, except taxes to be levied | 108,796                       | 0                               | 0                            | 9  |
| 10 |                                  |                                 | 0  | 10. Taxes estimated to be received            | 0                             | 0                               | 0                            | 10 |
| 11 | 0                                | 0                               |  | 11. Taxes collected in year levied            |                               |                                 |                              | 11 |
| 12 | 95,533                           | 118,324                         | 115,428                                  | 12. TOTAL RESOURCES                           | 108,796                       | 0                               | 0                            | 12 |
|    |                                  |                                 |  | REQUIREMENTS                                  |                               |                                 |                              |    |
| 1  |                                  |                                 |  | 1 FUTURE EXPENDITURES                         |                               |                                 |                              | 1  |
| 2  |                                  |                                 |  | 2   |                               |                                 |                              | 2  |
| 3  | 0                                | 0                               | 70,428                                   | 3 Capital Outlay                              | 100,796                       |                                 |                              | 3  |
| 4  | 0                                | 0                               | 5,000                                    | 4 System Development Charge Rate Analysis     | 8,000                         |                                 |                              | 4  |
| 5  | 0                                | 0                               | 40,000                                   | 5   | 0                             |                                 |                              | 5  |
| 6  | 0                                | 0                               | 0  | 6   |                               |                                 |                              | 6  |
| 7  | 0                                | 0                               | 0  | 7   |                               |                                 |                              | 7  |
| 8  | 0                                | 0                               | 0  | 8   |                               |                                 |                              | 8  |
| 9  | 0                                | 0                               | 0  | 9   |                               |                                 |                              | 9  |
| 10 |                                  |                                 |  | 10  |                               |                                 |                              | 10 |
| 11 |                                  |                                 |  | 11  |                               |                                 |                              | 11 |
| 12 |                                  |                                 |  | 12  |                               |                                 |                              | 12 |
| 13 | 0                                | 0                               | 115,428                                  | 13 TOTAL EXPENSES                             | 108,796                       | 0                               | 0                            | 13 |
| 14 |                                  |                                 |  | 14  |                               |                                 |                              | 14 |
| 15 |                                  |                                 |  | 15 Ending balance (prior years)               |                               |                                 |                              | 15 |
| 16 | 95,533                           | 118,324                         | 0  | 16. RESERVED FOR FUTURE EXPENDITURE           | 0                             |                                 |                              | 16 |
| 17 | 95,533                           | 118,324                         | 115,428                                  | 17. TOTAL REQUIREMENTS                        | 108,796                       | 0                               | 0                            | 17 |

FORM  
LB-35

**DEBT SERVICE FUND  
RESOURCES AND REQUIREMENTS  
OCEANSIDE WATER DISTRICT  
DEBT SERVICE FUND**

**# 7**

OCEANSIDE WATER DISTRICT

|    | Historical Data                  |                                 |  | DESCRIPTION OF<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2017-18     |                                 |                              |    |
|----|----------------------------------|---------------------------------|--|--|----------------------------------|---------------------------------|------------------------------|----|
|    | Actual                           |                                 | Adopted Budget<br>This Year<br>2016-17 |  | Proposed By<br>Budget Officer    | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2014-15 | First Preceding<br>Year 2015-16 |  |  |                                  |                                 |                              |    |
|    |                                  |                                 |  | Resources                                    |                                  |                                 |                              |    |
| 1  | 0                                | 1,129                           | 95,488                                 | 1. Beginning Cash on Hand (Cash Basis)       | 259,550                          |                                 |                              | 1  |
| 2  | 0                                | 0                               |  | 2. Working Capital (Accrual Basis)           |                                  |                                 |                              | 2  |
| 3  |                                  |                                 |  | 3. Previously Levied Taxes to be Received    |                                  |                                 |                              | 3  |
| 4  | 0                                | 0                               | 0                                      | 4. Interest                                  | 150                              |                                 |                              | 4  |
| 5  | 37,000                           | 142,000                         | 152,512                                | 5. Transferred from Other Funds              | 248,000                          | 0                               | 0                            | 5  |
| 6  |                                  |                                 |  | 6  |                                  |                                 |                              | 6  |
| 7  | 37,000                           | 143,129                         | 248,000                                | 7. Total Resources                           | 507,700                          | 0                               | 0                            | 7  |
| 8  |                                  |                                 | 0                                      | 8. Taxes Estimated to be Received *          | 0                                | 0                               | 0                            | 8  |
| 9  | 0                                | 0                               |  | 9  |                                  |                                 |                              | 9  |
| 10 | 37,000                           | 143,129                         | 248,000                                | 10. TOTAL RESOURCES                          | 507,700                          | 0                               | 0                            | 10 |
|    |                                  |                                 |  | Requirements                                 |                                  |                                 |                              |    |
|    |                                  |                                 |  | Principal & Interest Payments                |                                  |                                 |                              |    |
|    |                                  |                                 |  | LOAN   | Budgeted Payment Date            |                                 |                              |    |
| 11 | 35,871                           | 35,872                          | 36,000                                 | 11 IFA Water Waste Water Loan                | \$36M a yr beg 12/14 for 25 yrs  | 36,000                          | 0                            | 0  |
| 12 |                                  | 8,816                           | 212,000                                | 12 IFA Safe Drinking Water Loan              | \$212M a yr beg 12/17 for 29 yrs | 212,000                         | 0                            | 0  |
| 13 |                                  |                                 |  | 13.  |                                  |                                 |                              | 13 |
| 14 | 35,871                           | 44,688                          | 248,000                                | 14. Total Principal & Interest               |                                  | 248,000                         | 0                            | 0  |
|    |                                  |                                 |  |  |                                  |                                 |                              |    |
|    |                                  |                                 |  |  |                                  |                                 |                              |    |
| 15 | 0                                | 0                               |  | 15   |                                  |                                 |                              | 15 |
| 16 |                                  |                                 |  | 16   |                                  |                                 |                              | 16 |
| 17 |                                  |                                 |  | 17   |                                  |                                 |                              | 17 |
| 18 | 0                                | 0                               |  | 18   |                                  |                                 |                              | 18 |
|    |                                  |                                 |  | Unappropriated Balance for Following Year By |                                  |                                 |                              |    |
|    |                                  |                                 |  |  |                                  |                                 |                              |    |
| 19 |                                  |                                 |  | 19.  |                                  |                                 |                              | 19 |
| 20 |                                  |                                 |  | 20.  |                                  |                                 |                              | 20 |
| 21 |                                  |                                 |  | 21.  |                                  |                                 |                              | 21 |
| 22 | 0                                | 0                               |  | 22. Ending balance (prior years)             |                                  |                                 |                              | 22 |
| 23 | 1129                             | 98,441                          | 0                                      | 23. Total Unappropriated Ending Fund Balance | 259,700                          |                                 |                              | 23 |
| 24 | 0                                | 0                               | 0                                      | 24. Loan Repayment to Fund                   |                                  |                                 |                              | 24 |
| 25 | 0                                | 0                               | 0                                      | 25   |                                  |                                 |                              | 25 |
| 26 | 35,871                           | 143,129                         | 248,000                                | 26. TOTAL REQUIREMENTS                       | 507,700                          | 0                               | 0                            | 26 |

## FORM

## LB-11

This fund is authorized and established by resolution / ordinance number

14-03 on December 16, 2013 for the following specified purpose:

Emergency replacement of CM Reservoir-due to existing reservoir failure.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS  
OCEANSIDE WATER DISTRICT**

**Cape Meares Reservoir Replacement Const. Fund**

(Fund)

# 8

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2023

OCEANSIDE WATER DISTRICT

|    | Historical Data                    |                                   |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS           | Budget for Next Year 2017-18               |  |   |    |
|----|------------------------------------|-----------------------------------|--|---|--|--|---|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed By<br>Budget Officer<br>2017-2018 | Approved By<br>Budget Committee<br>2017-2018 | Adopted By<br>Governing Body<br>2017-2018 |    |
|    | Second Preceding<br>Year 2014-2015 | First Preceding<br>Year 2015-2016 |  |   |  |  |   |    |
|    |                                    |                                   |  | RESOURCES   |  |  |   |    |
| 1  | 204,542                            | 232,638                           | 0  | 1. Cash on hand* (cash basis) or                    | -  | -  | -   | 1  |
| 2  |                                    |                                   |  | 2. Working Capital (accrual basis)                  | 0  | 0  | 0   | 2  |
| 3  |                                    |                                   |  | 3. Previously levied taxes estimated to be received | 0  | 0  | 0   | 3  |
| 4  | 0                                  | 0                                 | 0  | 4. Interest   | 0  | 0  | 0   | 4  |
| 5  | 0                                  | 0                                 | 0  | 5. Transferred IN, from other funds                 | 0  | 0  | 0   | 5  |
| 6  | 113,871                            | -                                 | 0  | 6. IFA Loans/Grants                                 | 0  | 0  | 0   | 6  |
| 7  |                                    | 0                                 |  | 7   |  |  |   | 7  |
| 8  |                                    |                                   |  | 8   |  |  |   | 8  |
| 9  | 318,413                            | 232,638                           | 0  | 9. Total Resources, except taxes to be levied       |  |  |   | 9  |
| 10 |                                    |                                   | 0  | 10. Taxes estimated to be received                  |  |  |   | 10 |
| 11 | 0                                  | 0                                 |  | 11. Taxes collected in year levied                  |  |  |   | 11 |
| 12 | 318,413                            | 232638                            | 0  | 12. TOTAL RESOURCES                                 | 0  | 0  | 0   | 12 |
|    |                                    |                                   |  | REQUIREMENTS  |  |  |   |    |
| 1  | 70,775                             | 0                                 | 0  | 1. Capital Outlay                                   | 0  | 0  | 0   | 1  |
| 2  | 15,000                             | 232,638                           | -  | 2. Transfers Out                                    |  |  |   | 2  |
| 3  | 0                                  | 0                                 |  | 3   |  |  |   | 3  |
| 4  |                                    |                                   |  | 4   |  |  |   | 4  |
| 5  | 0                                  | 0                                 |  | 5   |  |  |   | 5  |
| 6  | 0                                  | 0                                 |  | 6   |  |  |   | 6  |
| 7  | 0                                  | 0                                 |  | 7   |  |  |   | 7  |
| 8  |                                    |                                   |  | 8   |  |  |   | 8  |
| 9  |                                    |                                   |  | 9   |  |  |   | 9  |
| 10 |                                    |                                   |  | 10  | 0  | 0  | 0   | 10 |
| 11 |                                    |                                   |  | 11  |  |  |   | 11 |
| 12 |                                    |                                   |  | 12  |  |  |   | 12 |
| 13 |                                    |                                   |  | 13  |  |  |   | 13 |
| 14 |                                    |                                   |  | 14  |  |  |   | 14 |
| 15 |                                    |                                   |  | 15  |  |  |   | 15 |
| 16 | 232,638                            | 0                                 | 0  | 16. RESERVED FOR FUTURE EXPENDITURE                 | 0  | 0  | 0   | 16 |
| 17 | 318,413                            | 232,638                           | 0  | 17. TOTAL REQUIREMENTS                              | 0  | 0  | 0   | 17 |

This fund is authorized by resolution 17-02  
on March 21, 2017 for Membrane Module  
Replacement Fund

|    |                                  |                                 |  | (Fund)  | OCEANSIDE WATER DISTRICT      |                                 |                              |    |
|----|----------------------------------|---------------------------------|--|---|-------------------------------|---------------------------------|------------------------------|----|
|    | Historical Data                  |                                 |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS   | Budget for Next Year 2017-18  |                                 |                              |    |
|    | Actual                           |                                 | Adopted Budget<br>This Year<br>2016-2017 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2014-15 | First Preceding<br>Year 2015-16 |  |   |                               |                                 |                              |    |
|    |                                  |                                 |  | RESOURCES   |                               |                                 |                              |    |
| 1  | 0                                | 0                               | 0  | 1. Cash on hand   | 0                             |                                 |                              | 1  |
| 2  |                                  |                                 |  | 2. Working Capital (accrual basis)  |                               |                                 |                              | 2  |
| 3  | 0                                | 0                               | 0  | 3. Interest   | 0                             |                                 |                              | 3  |
| 4  | 0                                | 0                               | 0  | 4. Transferred IN, from other funds   | 10,200                        |                                 |                              | 4  |
| 5  | 0                                | 0                               | 0  | 5   | 0                             |                                 |                              | 5  |
| 6  | 0                                | 0                               | 0  | 6   | 0                             |                                 |                              | 6  |
| 7  | 0                                | 0                               | 0  | 7   | 0                             |                                 |                              | 7  |
| 8  |                                  |                                 |  | 8   |                               |                                 |                              | 8  |
| 9  | 0                                | 0                               | 0  | 9. Total Resources, except taxes to be levied                                       | 10,200                        | 0                               | 0                            | 9  |
| 10 | 0                                | 0                               | 0  | 10. Taxes estimated to be received  | 0                             | 0                               | 0                            | 10 |
| 11 |                                  |                                 |  | 11. Taxes collected in year levied  |                               |                                 |                              | 11 |
| 12 | 0                                | 0                               | 0  | 12. TOTAL RESOURCES   | 10,200                        | 0                               | 0                            | 12 |
|    |                                  |                                 |  | REQUIREMENTS  |                               |                                 |                              |    |
| 1  |                                  |                                 |  | 1 FUTURE EXPENDITURES   |                               |                                 |                              | 1  |
| 2  |                                  |                                 |  | 2   |                               |                                 |                              | 2  |
| 3  | 0                                | 0                               | 0  | 3. Membrane Module Replacement Fund   | 0                             |                                 |                              | 3  |
| 4  | 0                                | 0                               | 0  | 4 Estimated Life 8 - 10 Years (Estimated Future Replacement Cost \$80,000-\$85,000) | 0                             |                                 |                              | 4  |
| 5  | -                                | -                               | -  | 5   | -                             |                                 |                              | 5  |
| 6  |                                  |                                 |  | 6   |                               |                                 |                              | 6  |
| 7  |                                  |                                 |  | 7   |                               |                                 |                              | 7  |
| 8  |                                  |                                 |  | 8   |                               |                                 |                              | 8  |
| 9  |                                  |                                 |  | 9   |                               |                                 |                              | 9  |
| 10 |                                  |                                 |  | 10  |                               |                                 |                              | 10 |
| 11 |                                  |                                 |  | 11  |                               |                                 |                              | 11 |
| 12 |                                  |                                 |  | 12  |                               |                                 |                              | 12 |
| 13 | 0                                | 0                               | 0  | 13 TOTAL EXPENSES   | 0                             | 0                               | 0                            | 13 |
| 14 |                                  |                                 |  | 14  |                               |                                 |                              | 14 |
| 15 |                                  |                                 |  | 15 Ending balance (prior years)   |                               |                                 |                              | 15 |
| 16 | 0                                | 0                               | 0  | 16. RESERVED FOR FUTURE EXPENDITURE   | 10,200                        |                                 |                              | 16 |
| 17 | 0                                | 0                               | 0  | 17. TOTAL REQUIREMENTS  | 10,200                        | 0                               | 0                            | 17 |