

1	Fiscal Year 2018-2019 PRELIMINARY BUDGET PRESENTED MARCH 2018	2017-2018 ACTUALS TO-DATE MAR 31 18	2017-2018 PROJECTED ACTUALS	2017-2018 VARIANCE FROM BUDGET	2017-2018 4410 BUDGET	2018-2019 PROPOSED GENERAL FUND BUDGET	NOTES
2							
3	Revenues						
4	Available Cash From Prior Fiscal Year						
5	Unrestricted Cash	287,511	287,723	(2,331)	290,054	368,722	CUMULATIVE GENERAL FUNDS FROM PRIOR PERIODS
6	Restricted Funds:						
7	Children's Shade Structure	21,571	21,571	-	21,571	-	SHADE STRUCT 16-17 GRANT FUNDING
8	Remembrance Garden	14,048	14,048	0	14,048	14,048	DONATION FOR LIGHTING AND SIGNAGE
9	Freebox	712	712	712	-	712	MISC FREEBOX DONATIONS
10	Mutt Mitts	-	-	-	-	-	
11	Signage	1,831	1,831	1,831	-	-	GRANT FOR EDUCATIONAL SIGNAGE
12	YMCA Teen Center	6,500	6,500	6,500	-	-	14-15 UCSB TEEN CENTER PASSTHROUGH
13	Vehicle Replacement Reserve	36,000	36,000	6,000	30,000	42,000	FUNDS SET ASIDE FOR VEHICLE PURCHASES
14	Measure O Funding From Previous FY	-	-	-	-	-	
15	Total Restricted Funds:	80,662	80,662	15,043	65,619	56,760	
16	5910 -- Transfers Into General Fund	368,173	368,385	12,712	355,673	425,482	PRIOR YEARS' UNSPENT GRANTS & REV
17							
18	Taxes						
19	County Property Tax Allocations						
20	3010 -- Property Tax-Current Secured	61,450	85,000	-	85,000	85,000	2017-18 Secured RDA Apportionment-1st Half
21	3011 -- Property Tax-Unitary	1	2,000	-	2,000	2,000	2017-18 Utility Co. Property Tax Apport 100%
22	3015 -- PT PY Corr/Escapes Secured	177	177	177	-	-	
23	3020 -- Property Tax-Current Unsecd	20,280	20,373	3,873	16,500	16,500	
24	3023 -- PT PY Corr/Escapes Unsecur	296	296	296	-	-	
25	3040 -- Property Tax-Prior Secured	(22)	500	-	500	500	
26	3050 -- Property Tax-Prior Unsecured	79	79	79	-	-	
27	3054 -- Supplemental Pty Tax-Current	401	2,000	-	2,000	2,000	
28	3056 -- Supplemental Pty Tax-Prior	1	1	1	-	-	
29	County Property Tax Allocations	82,663	110,426	4,426	106,000	106,000	
30	3066 -- Special Tax Assessments						
31	-- 1984 Bedroom Special Tax (Fund 4411)	-	58,862	(4,038)	62,900	58,844	
32	-- 1997 Door Tax (Fund 4412)	-	856,389	(32,009)	888,398	875,741	
33	-- Projected Measure O Tax	-	252,728	(3,630)	256,358	248,250	INCLUDES 10K REDUCTION FOR UCSB PROPERTY
34	Special Tax Assessments	-	1,167,979	(39,677)	1,207,656	1,182,835	
35	Total Taxes	82,663	1,278,405	(35,251)	1,313,656	1,288,835	
36	Licenses, Permits, Fines and Penalties						
37	3279 -- Parking Permits	6,214	6,214	1,214	5,000	5,000	RENTAL OF ESTERO & PERFECT PARKING SPOTS
38	3335 -- Parking Violations	8,429	10,000	(5,000)	15,000	10,000	PARK RANGER ISSUED CITATIONS
39	Licenses, Permits, Fines and Penalties	14,643	16,214	(3,786)	20,000	15,000	
40	Use of Money and Property						
41	3380 -- Interest Income	6,512	6,512	3,512	3,000	3,000	COUNTY ALLOCATIONS OF POOLED FUNDS ACTIVITY
42	3381 -- Unrealized Gain/Loss Invstmnts	(1,835)	(1,835)	(1,835)	-	-	COUNTY ALLOCATIONS OF POOLED INVEST PORTFOLIO
43	3409 -- Other Rental of Bldgs and Land	-	-	-	-	-	EXCURSION CLUB RENTAL
44	Total Use of Money and Property	4,677	4,677	1,677	3,000	3,000	
45	Intergovernmental Revenue-State						
46	4220 -- Homeowners Property Tax Relief	1,259	2,000	-	2,000	2,000	2017/18 HOE 1pct and Bond Appmt-35%
47	4272 -- SB 90 Mandated Costs Reimb	-	-	-	-	-	Public Information Request Reimbursements
48	Total Intergovernmental Revenue-State	1,259	2,000	-	2,000	2,000	
49	Intergovernmental Revenue-Other						
50	4840 -- Negotiated Passthru H&S 33401	241,493	446,493	71,493	375,000	400,000	RDA Passthrough 17/18 Higher than previous years
51	Total Intergovernmental Revenue-Other	241,493	446,493	71,493	375,000	400,000	
52	Charges for Services						
53	5105 -- Reimb for District Services	534	534	534	-	-	CSDA HOSTING
54	5658 -- Site Use Fee (Garden & Park Rental)	4,068	10,000	(2,000)	12,000	10,000	PARK RENTALS/GARDEN RENTALS
55	5661 -- Children's Recreation Fees	1,154	1,064	264	800	900	CAMPING & SWIM PROGRAMS
56	5679 -- SB County Bluff-Top Maint Fees	20,631	41,262	1,262	40,000	42,500	COUNTY PARKS MAINTENANCE
57	5736 -- Administrative Fees	22,119	22,119	22,119	-	-	99-1 BOND ADMIN FEES FY 13-14 thru 16-17
58	5739 -- GWSD Adopt-A-Block Funding	-	-	-	-	-	SEPARATE FUND BUDGET
59	Total Charges for Services	48,506	74,979	22,179	52,800	53,400	
60	Miscellaneous Revenue						
61	5892 -- Grants (Designated Support)						
62	Recreation UCSB Support in LIEU of Taxes	13,000	13,000	6,500	6,500	13,000	UCSB RECREATION GRANT (Possible prior year lag)
63	YMCA Teen Center Passthrough	13,000	13,000	6,500	6,500	13,000	TEEN CENTER PASSTHROUGH (Possible prior year lag)
64	Graffiti Abatement	-	-	-	-	-	
65	Signage	-	-	-	-	-	GRANT FOR SIGNAGE RETURNED TO FUNDER
66	Freebox	-	-	-	-	-	GIVE SALE DONATION
67	Remembrance Garden	4,500	4,500	-	4,500	-	DIRECTED DONATION FOR GARDEN MAINT LABOR
68	Sueno Orchard	2,000	2,000	2,000	-	-	UCSB ALUMNI SUENO GRANT
69	Recreation Camping Grants	2,715	2,715	1,715	1,000	1,300	OPTIMIST CLUB CAMPING TRIP FUNDING
70	Children's Park Shade Structure Grant	35,000	35,000	-	35,000	-	CHILDREN'S SHADE STRU \$21,571(16-17) + 35k(17-18)
71	Mutt Mitts	3,946	3,946	3,946	-	4,000	GRANTS FOR MUTT MITTS
72	Deodar Tree	-	-	-	-	-	GRANT
73	Lions Club	-	-	-	-	-	GRANT
74	Fortuna Park Bench	-	-	-	-	-	DIRECTED DONATION
75	5892 -- Grants (Designated Support)	74,161	74,161	20,661	53,500	31,300	
76	5895 -- General Donations	-	-	-	-	-	MOVED TO 5892 "GRANTS"
77	5909 -- Other Miscellaneous Revenue	6,792	6,792	6,461	331	5,000	US BANK REBATES, MISC REFUNDS & REIMB.
78	Total Miscellaneous Revenue	80,952	80,953	27,122	53,831	36,300	
79	Total Operating Revenue	474,192	1,903,720	83,433	1,820,287	1,798,535	
80	Total Revenues	842,365	2,272,105	96,145	2,175,960	2,224,017	
81	Expenditures						
82	Salaries and Employee Benefits						
83	6100 -- Regular Salaries	585,496	766,779	-	766,779	832,115	AGM YEAR ROUND, REC PRGM ADD & COLA
84	6100 -- SEIU Merit Reserve	-	12,000	-	12,000	12,000	PER 16-19 MOU SEC 16A LINE IV.
85	6200 -- Extra Help and/or Labor	48,452	75,000	-	75,000	84,406	CASUAL LABOR: ADMIN, REC & GRNDS
86	6300 -- Overtime	-	-	-	-	2,994	
87	6400 -- Retirement Contribution	48,161	68,681	-	68,681	68,544	CALPERS EMPLOYER CONT
88	6401 -- Retirement Cont (Unfunded)	29,518	33,097	-	33,097	41,622	CALPERS UNFUNDED LIAB
89	6460 -- Retirement Incentive Contrib	3,300	4,500	-	4,500	6,000	MASS MUTUAL MATCH
90	6500 -- FICA (Soc Sec) (6.2% \$7,347 Max)	2,918	4,340	-	4,340	5,269	SOC SEC EMPLOYER TAX
91	6550 -- FICA/Medicare 1.45%	8,720	12,310	-	12,310	13,246	MEDICARE EMPLOYER TAX
92	6600 -- Health Ins Contrib (\$10,200/Year)	72,420	92,000	-	92,000	113,900	10.2K/YR PER REGULAR EMPLOYEE
93	6700 -- Unemployment Ins 6.2% (\$434 Max)	2,973	7,639	-	7,639	7,826	SUI/SDI EMPLOYER TAX
94	6900 -- Workers Compensation	24,596	26,564	-	26,564	32,193	CAPRI 5% INCREASE
95	Total Salaries and Employee Benefits	826,553	1,102,911	-	1,102,911	1,220,115	
96							
97	Services and Supplies						
98	7005 -- Advertising/Marketing (Website)	-	400	-	400	400	PRIOR YEARS INCLUDE SPECIAL PROJ EXP
99	7010 -- Agricultural (Plants; Soil & Seed)	2,060	3,500	-	3,500	3,500	PLANTS; SOIL; SEED
100	7030 -- Uniform Allowance	1,411	3,000	-	3,000	3,850	UNIFORM ALLOWANCE
101	7050 -- Communications (Internet & Cells)	2,662	2,662	(1,162)	1,500	1,700	CELL PHONES
102	7053 -- Telephone Service Local	2,096	2,700	-	2,700	2,700	LOCAL PHONE SERVICE
103	7054 -- Telephone Service Long Dist	432	800	-	800	800	LONG DISTANCE SERVICE
104	7060 -- Food (Children's Rec & Per Diems)	2,449	2,578	(78)	2,500	2,500	REC LUNCHES/SNACKS & ADM PER DIEMS
105	7070 -- Household Supplies	1,976	2,000	-	2,000	2,000	TOILETTE PAPER; WATER CUPS; GARBAGE BAGS
106	7080 -- Janitorial Services	21,852	30,000	-	30,000	30,000	SUSTAINABLE CLEANING/MISSION

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107	7090 -- General & Liability Insurance	20,334	20,334	(2,334)	18,000	23,383	INCREASE DUE TO OVERALL POOL 15% INCREASE
108	7099 -- Recruiting Expense	178	1,000	-	1,000	1,000	HIRING COSTS
109	7120 -- Equipment Maintenance	21,532	40,000	-	40,000	30,000	REPAIRS TO GRDS TOOLS, EQUIP & VEHICLES
110	7121 -- Operating & Safety Supplies	1,338	2,500	-	2,500	2,300	SAFETY EQUIP & MISC PRGM SUPPLIES
111	7123 -- IT Hardware Maintenance	9,204	12,258	-	12,258	13,740	SYNERGY - IT MAINTENANCE
112	7124 -- IT Software Maintenance	1,530	5,242	-	5,242	2,400	SYNERGY - EMAILS HOSTING
113	7180 -- Tree Maintenance	10,325	10,325	(325)	10,000	20,000	FROM 7200
114	7200 -- Structure & Ground Maintenance	48,327	59,048	-	59,048	49,048	NON CAP PARK MAINT EXPEND (IRRIG.; SWINGS; ETC)
115	7204 -- Alarm Services	900	900	-	900	900	BAY ALARM
116	7324 -- Audit and Accounting Fees	30,259	30,259	(5,259)	25,000	25,000	ANNUAL AUDIT
117	7430 -- Memberships	7,810	8,000	-	8,000	8,000	CSDA; CPRS; CSMFO; PROF ORGS
118	7440 -- Contingency	-	44,744	-	44,744	3,700	CONTINGENCY FUND
119	7450 -- Office Expense	902	3,600	-	3,600	1,000	OFFICE SUPPLIES
120	7451 -- Postage	10	150	-	150	150	STAMPS
121	7453 -- Copier Expense	2,489	2,600	-	2,600	5,400	KYOCERA COPIER LEASE AND USE
122	7456 -- IT Hardware Purchase	900	2,000	500	2,500	2,000	COMPUTER PURCHASES
123	7460 -- Professional & Special Service	1,700	3,233	267	3,500	26,965	CITATION PROC/RFP CONSULT/GOV COMPLIANCE
124	7507 -- ADP Payroll Fees	9,168	14,000	-	14,000	15,000	PAYROLL PROCESSING FEES
125	7508 -- Legal Fees	2,640	50,000	-	50,000	50,000	LEGAL COSTS
126	7510 -- WorkStudy (Contractual Services)	2,950	10,000	-	10,000	10,000	WORKSTUDY COSTS
127	7530 -- Publications & Legal Notices	118	800	-	800	800	REQUIRED POSTING COSTS
128	7540 -- Rents/Leases-Equipment	270	1,000	3,500	4,500	4,500	LARGE EQUIPMENT RENTALS
129	7546 -- Administrative Expense	1,136	1,936	(1,136)	800	45,830	SBCOUNTY ADM FEE/LAFCO ADM %/ELECTION
130	7580 -- Rents/Leases-Structure	3,960	5,100	-	5,100	5,100	STORAGE UNITS
131	7630 -- Small Tools & Instruments Purchases	2,131	6,000	-	6,000	6,000	GARDENING & MAINTENANCE TOOLS
132	7653 -- Training Fees & Supplies	1,833	4,000	-	4,000	8,010	CONTINUING EDUCATION
133	7658 -- Children's Recreation	3,186	2,500	-	2,500	5,376	CHILDREN'S REC EXPENDITURES
134	7669 -- Financial Software Cost Allocation	15,099	16,000	-	16,000	16,000	COUNTY ACCOUNTING SOFTWARE ALLOCATION
135	7730 -- Transportation and Travel	3,106	5,000	-	5,000	7,000	STAFF TRAVEL FOR TRAINING & MEETING
136	7731 -- Gasoline-Oil-Fuel	4,634	5,200	-	5,200	5,252	GAS FOR IVRPD VEHICLES
137	7761 -- Electricity	6,477	8,000	(2,500)	5,500	7,000	ELECTRICITY OFFICE & PARKS, INC:ADDING LIGHTING
138	7762 -- Natural Gas	113	300	-	300	300	HEATING COSTS
139	7763 -- Water	45,866	70,000	-	70,000	70,000	ADJUSTED FOR DROUGHT RATES
140	7764 -- Refuse	9,679	14,000	-	14,000	14,000	DISTRICT OFFICE & GARDEN WASTE
141	Total Services and Supplies	305,042	507,669	(8,527)	499,142	532,604	
142	Total Operating Expenditures	1,131,594	1,610,580	(8,527)	1,602,053	1,752,719	
143							
144	NET OPERATIONS ACTIVITY	(657,402)	293,140	91,960	218,234	45,816	
145	Non-operational expenditures						
146	7901 -- Oper Trf (Out)	-	-	-	-	-	
147	7830 -- Interest Expense	-	-	-	-	-	
148	7860 -- Contrib To Other Agencies	13,000	13,000	-	13,000	13,000	TEEN CENTER 14-15 & 15-16 PASSTHROUGH
149	Total Non-operational expenditures	13,000	13,000	-	13,000	13,000	
150	Capital Expenditures						
151	Capital Projects						
152	8200 -- Structures&Struct Improvements	-	-	35,000	35,000	-	SCE: INSTALLED 200A PNL AT PEOPLES MEASUREO
153	8700 -- Construction in Progress	-	-	146,500	146,500	150,000	PURPLE PIPE ENGINEER
154	9748 -- Parks Projects	-	-	-	-	-	
155	Capital Projects	-	-	181,500	181,500	150,000	
156	9730 -- Vehicle Replacement	6,000	6,000	-	6,000	42,000	18-19 FUNDS SEE LINE 13 FOR AVAIL BAL
157	7910 -- Long Term Debt Princ Repayment	-	-	-	-	-	
158	Total Capital Expenditures	6,000	6,000	181,500	187,500	192,000	
159							
160	*Restricted Funds Expenditures						
161	Projected Measure O Expenditures	24,788	37,030	219,329	256,359	248,250	SHADE STRUCT/ORCHARD MEASURE O FUNDING
162	8200 -- Structures&Struct Improvements	56,418	56,979	8,021	65,000	-	SHADE STRUCTURE CONST EXPEND GRANT FUNDED
163	Signage	1,831	1,831	(1,831)	-	-	EDUCATIONAL SIGNAGE RETURNING TO FUNDER
164	Mutt Mitts	2,892	3,500	-	3,500	4,000	MUTT MITT PURCHASES
165	Remembrance Garden	1,559	4,500	14,048	18,548	14,048	MAINTENANCE LABOR/GARDEN PROJECTS
166	9730 -- Vehicle Replacement	-	30,000	-	30,000	-	VEHICLE PURCHASES PLUS ACCT 9703
167	Total Restricted Funds Expenditures	87,489	133,840	239,567	373,407	266,298	
168	Total Non-Operating Expenditures	106,489	152,840	421,067	573,907	471,298	
169							
170	Total Expenditures	1,238,083	1,763,420	412,540	2,175,960	2,224,017	
171							
172	YEAR END BALANCE	(395,718)	508,685	(316,395)	(0)	(0)	