

Tooley Water District Budget Committee Agenda

Version 1.0 (updated 6/1/17)

Meeting Date: Thursday, June 1, 2017 7:00pm

Location: Northern Wasco County Public Utility District Board Room

Type of meeting

Budget Committee Meeting

Chairperson

To Be Determined

Minute keeper

To Be Determined

Topics

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Item 1 - Approval of Agenda – John Amery

Review of agenda for addition or removal of items.

Item 2 – Approval of 2016/2017 Minutes – John Amery

Budget committee minutes for the fiscal year 2016/2017 could not be located. Moving forward minutes should be properly retained such that next year's budget committee can vote on approval of this year's minutes.

Item 3 – Election of Officers – John Amery

In an attempt to follow Oregon budget committee standards Tooley Water Board developed five new public positions for the budget committee.

Who is on the budget committee?

The budget committee consists of the members of the local governing body and an equal number of citizens at large. **The citizens are appointed by the governing body and serve terms of three years.** Terms are staggered so that about one-third of the appointed terms end each year.

The following people were appointed by the Tooley Water Board:

Position 1 - Expires 7/1/17: Susan Russ

Position 2 - Expires 7/1/17: Kay Pratt

Position 3 - Expires 7/1/18: Larry Russ

Position 4 - Expires 7/1/18: Janice Crompton

Position 5 - Expires 7/1/19: Carol Mauser

As we have a newly formed board we should now elect officers.

1. Vote on Chairperson of the budget committee.
2. Vote on Secretary of the budget committee.

Item 4 – Review – 2016/2017 public filings

FORM LB-1

NOTICE OF BUDGET HEARING

A meeting of the TOOLEY WATER DISTRICT (governing body) will be held on June 27th, 2016 7:00 PM at Mid-Columbia Med Center Cont Room. The purpose of this meeting will be to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the TOOLEY WATER DISTRICT Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at www.tooleywater.org or 4540 Basalt St - THE DALLES, OR between the hours of 10 AM and 4 PM. This budget was prepared on a basis of accounting that is consistent not consistent with the basis of accounting used during the preceding year.

Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period 2-Year Period

County WASCO	City THE DALLES	Chairperson of Governing Body Larry Russ	Telephone Number (541)943-9274
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FINANCIAL SUMMARY

<input type="checkbox"/> Check this box if your budget only has one fund		General Operating Fund	Adopted Budget This Year 2015-2016	Approved Budget Next Year 2016-2017
Anticipated Requirements	1. Total Personal Services.....		915	950
	2. Total Materials and Supplies		24050	26330
	3. Total Capital Outlay			
	4. Total Debt Service			
	5. Total Transfers TO EMERGENCY RESERVE FUND.....		2820	2820
	6. Total Contingencies			
	7. Total Reserves and Special Payments.....			
	8. Total Unappropriated Ending Fund Balance			
	9. Total Requirements - add Lines 1 through 8		27785	30100
Anticipated Resources	10. Total Resources Except Property Taxes		26578	30202
	11. Total Property Taxes Estimated to be Received			
	12. Total Resources - add Lines 10 and 11		26578	30202
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)		0	0
	14. Plus: Estimated Property Taxes Not To Be Received			
	A. Loss Due to Constitutional Limits		0	0
	B. Discounts Allowed, Other Uncollected Amounts		0	0
15. Total Tax Levied - add Lines 13 and 14		0	0	
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit)		0	0
	17. Local Option Taxes.....		0	0
	18. Levy for Bonded Debt or Obligations.....		0	0

Debt Outstanding <input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized Below	Debt Authorized, Not Incurred <input type="checkbox"/> None <input type="checkbox"/> As Summarized Below
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PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
Bonds.....		
Interest Bearing Warrants		
Other		
Total Indebtedness	0	0

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

Fund Liabilities	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

Name Tooley Water District			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*

Tooley Water District has had a contract with Hilland Water Corporation for certain services since 2007. Chlorination of water and maintenance of the chlorinating equipment has been done until now by volunteers within the Tooley Water District. Beginning July 1st, 2016 Hilland Water corporation will assume the responsibility for chlorination and maintenance of associated equipment. They will charge an additional \$291.00 per month for that service and will visit the system every 2 weeks instead of once monthly as in the past. An increase in base rate will take place during the first billing cycle in July 2016. In order to cover the increased expenses to the District, the base rate for water will increase from the current level of \$45.10 per month to \$51.65 per month. The charge for water use, based on gallons of water used, will remain the same as last year.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ Per \$1000)			
Local Option Levy			
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		

*If more space is needed to complete any section of this form, use the space below or add sheets.

**FORM
LB-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources

Name of Fund	Actual Data Last year 2014-2015	Adopted Budget This year 2015-2016	Approved Budget Next Year 2016-2017
GENERAL OPERATING			
1. Total Personal Services.....	860	915	950
2. Total Materials and Services.....			
3. Total Capital Outlay.....	22076	24050	27230
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....	2004	2820	2,820
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	23536	27785	30100
10. Total Resources Except Property Taxes.....	26200	26578	30802
FUND EMERGENCY RESERVE			
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....	2664	2820	2,820
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	2664	2820	2,820
10. Total Resources Except Property Taxes.....	2664	2820	2,820
Fund			
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	0	0	0
10. Total Resources Except Property Taxes.....			
Fund			
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....	0	0	0
10. Total Resources Except Property Taxes.....			

Form LB-11

Fund is authorized and established by resolution / ordinance number _____ on (date) _____ for the following specified purpose: _____

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.
2007
TOOLEY WATER DISTRICT

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016 (Name of Municipal Corporation)		
Actual Second Preceding 2012-2013	First Preceding Year 2013-2014	Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
6,528	9,979	12,656	RESOURCES			
			Beginning Fund Balance:			
			1. Cash on hand* (cash basis) or	23507		
			2. Working Capital (accrual basis)			
13	13	13	3. Previously levied taxes estimated to be received			
2,664	2,664	2,820	4. Earnings from temporary investments (Interest on Account)	21		
			5. Transfer from other funds	2,820		
			6. Transfer to General Fund			
9,205	12,656	15,489	7. Total Resources, except taxes to be levied	26348		
	0	0	8. Taxes estimated to be received			
			9. Taxes collected in year levied			
9,205	12,656	15,489	10. TOTAL RESOURCES	26348	0	0
			REQUIREMENTS			
			1. _____			
			2. _____			
			3. _____			
			4. _____			
			5. _____			
			6. _____			
			7. _____			
			8. _____			
			9. _____			
			10. _____			
			11. _____			
			12. _____			
			13. _____			
			14. _____			
			15. _____			
			16. RESERVED FOR FUTURE EXPENDITURE			
2,659	2,073	2,664	17. TOTAL REQUIREMENTS	2,820	0	0

*Includes Unappropriated Balance budgeted last year

Page

FORM LB-20

**RESOURCES
GENERAL OPERATING FUND**

TOOLEY WATER DISTRICT
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016 - 2017		
Actual Second Preceding Year 2012-2013	First Preceding Year 2013-2014	Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			Beginning Fund Balance:			
			1. Available cash on hand* (cash basis) or			
			2. Net working capital (accrual basis)			
60	25	25	3. Previously levied taxes estimated to be received	21		
			4. Interest			
			5. OTHER RESOURCES			
			6. WATER REVENUES			
20,024	20,024	20,024	7. Base Rate	65165		
4,665	7400	6529	8. Gallon usage charge (Estimated)	2985		
			9. Other revenue	7248		
0	0	0	10. Transfer from Emergency Reserve Fund	0		
0	0	0	11. Credits/Refunds received	0		
			12. _____			
			13. _____			
			14. _____			
			15. _____			
			16. _____			
			17. _____			
			18. _____			
			19. _____			
			20. _____			
			21. _____			
			22. _____			
			23. _____			
			24. _____			
			25. _____			
			26. _____			
			27. _____			
			28. _____			
24,749	24,749	27,449	29. Total resources, except taxes to be levied	30202	0	0
		0	30. Taxes estimated to be received	0	0	0
			31. Taxes collected in year levied	0	0	0
24,749	24,749	27,449	32. TOTAL RESOURCES	30202	0	0

*Includes Unappropriated Balance Budgeted Last Year

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FORM
LB-30

REQUIREMENTS SUMMARY
By Fund, Organizational Unit Or Program

Tooley Water District General Operating Fund

	Historical Data			Expenditure Description	Budget For Next Year 2016-2017		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015	This Year <i>2015-2016</i>				
1	510	510	585	1. Workmans Compensation Insurance	900		1
2	250	250	250	2. Boardmember Training/Meeting Expenses	250		2
3	100	100	100	3. Crime Bond	100	0	3
4	0	0	0	4. Casual Labor	0		4
5							5
6							6
7	860	860	915	7. Total Personal Services	950	0	7
8							8
8	1,290	1,501	1,520	8. Liability Insurance	1,500		8
9				9. Billing Contract (See Operating Expenses)			9
10	100	126	130	10. Postage/Billing	130	0	10
11				11. Electricity (See Operating Expenses)			11
12				12. Laboratory Fees			12
13	170	280	700	13. Dues and Fees	700	0	13
14	900	900	900	14. Maintenance and Repairs	900		14
15	15,900	15,900	16,800	15. Operating Expenses (Hiland Water Corp)	20,600		15
16	2,000	2,000	4,000	16. Capital improvements	2,500	0	16
17			24,965	17. Total Materials And Services	8725		17
18				Capital Outlay			18
19							19
20							20
21	0	0	0	21. Total Capital Outlay	0		21
22							22
22	2,664	2,833	2,820	22. Emergency Reserve Fund	2,820		22
24	3,230	3,336	8,685			0	24
25							25
26				26. Total Expenditures	30,100		26
27							27
28							28
29	23,884	26,396	27,785	29. TOTAL REQUIREMENTS	30,100	0	29

150-504-030 (Rev 10/14)

Item 5 – Budget Statement – John Amery

Budget Statement

Fiscal Year 2017 / 2018

By John Amery – Board Member / Treasurer – Tooley Water District

At the start of this Fiscal year I was appointed to fill the vacancy left by Larry Russ's resignation. Later I was voted to fulfill the role of treasurer by the Tooley Water Board. Over the last couple of years Tooley Water District has experienced some transitional disconnect as the previous finance officer became unavailable due to unforeseen circumstances, Mr. Russ stepped up to fill that vacancy but then retired from the board shortly afterwards. As with any challenge there is often an associated opportunity as well. I feel the opportunity gained by this disconnect is that it provides an opportunity for a more thorough review of Tooley's fiscal processes. During this fiscal year I have moved Tooley Water District's books over to a computerized system. Previously transactions were tracked by hand via a single check book. In moving to a computerized system I have also changed to a "Modified Accrual" accounting system whereas I believe the previous method was utilizing a cash system. This changing of accounting method may create some inconsistencies in Tooley's public filings.

During this transition to a computerized system I downloaded all available transactions from Tooley's bank accounts. I was able to go back to May, 2014. Tooley's checking account was off by .54 cents while Savings was off by \$9.51. I would guess that these differences were due to interest issued by Tooley's bank. I was pleased to find the records matching so closely considering work was being performed by hand in a check book ledger.

Another change I intend to make (pending board approval) is to move Tooley Water District from a two fund system to a single fund system. I question whether previous filings properly reflected the two fund system. I also question that there may have been misconceptions regarding how funds could be utilized under the two fund approach.

I am proposing a single Fund "General Fund" which Tooley Water District operates out of. This fund will still maintain a checking account as well as a savings account (for purposes of better interest rates as well as better protection of funds). I am also proposing an increase in the contingency line item.

It was previously believed that the "Emergency Fund" was accessible in cases of emergency. I do not believe this to be the case without first going through the process of a Supplemental Budget (a lengthy process which requires budget committee meetings as well as public input and a hearing). The time constraints of this process alone would inhibit the ability for Tooley Water District to react to emergencies in a timely manner.

In fact, Tooley experienced this very challenge this fiscal year as we do not currently have available budgeted funds (including contingency) to fulfill the current estimate for repair of the roadway by the lower well.

The board has chosen to defer this repair until 2017/2018 such that funds can be addressed in the new budget rather than go through the supplemental budget process. It is also hoped that with the additional time Tooley can find alternate contractors with more competitive bids. To date, Tooley has only received a bid from a single contractor.

Revenue Forecasts

Tooley Water District's Revenue is a contribution of three primary factors:

1. Base water rates
2. Variable water rates
3. Customer usage

The base water rates are pretty easy to forecast, however variable water rates and customer usage are considerably more difficult.

Current rates are as follows:



Tooley Water District Rate Structure for 2016-2017 Budget Cycle

Monthly base rate of \$51.65 per month (monthly water usage is added to base rate).

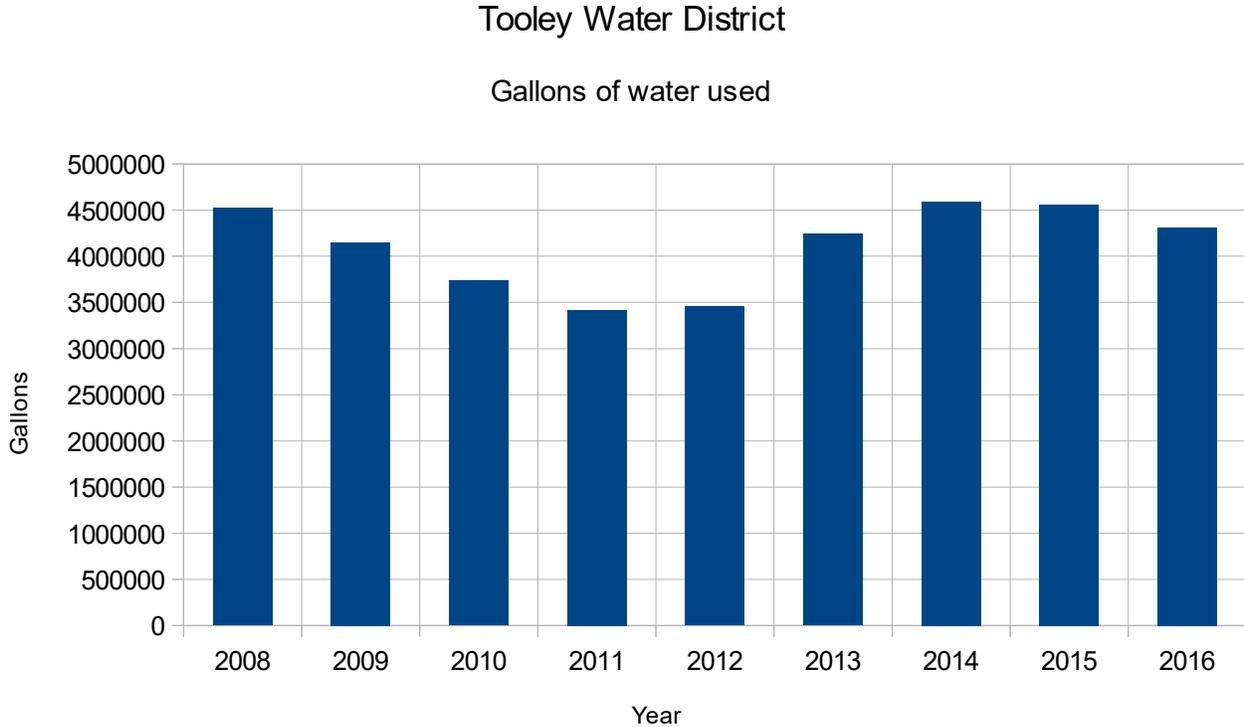
Gallonge Rate	Rate charge	Up to Gallons
1st 10,000 gallons	\$1.55 per 1,000 gallons	10,000 gallons
next 10,000 gallons	\$1.60 per 1,000 gallons	20,000 gallons
next 10,000 gallons	\$1.75 per 1,000 gallons	30,000 gallons
next 10,000 gallons	\$2.20 per 1,000 gallons	40,000 gallons
next 10,000 gallons	\$2.55 per 1,000 gallons	50,000 gallons

The gallon usage rate beyond 50,000 gallons continues at \$2.55 per 10,000 gallons of water used .

History of water usage

In reviewing Tooley Water District's water usage since 2008 I found that usage has ranged from about 3.4 million gallons up to about 4.6 million gallons. There also

appears to be a strong relationship relative to the previous year. In other words the cycle tends not to be erratic, rather the previous year is likely a strong indicator of the current year's usage. See graph below.



As can be seen above, the last four years of water usage have been relatively similar (with a big jump occurring between 2012 and 2013).

Another challenge with forecasting revenue is the fact that occasionally customers pre-pay. In particular we had one customer pre-pay what is likely approximately 1 years service. Will this customer prepay again next year? If not we will see significantly more revenue this fiscal year than next fiscal year from this customer.

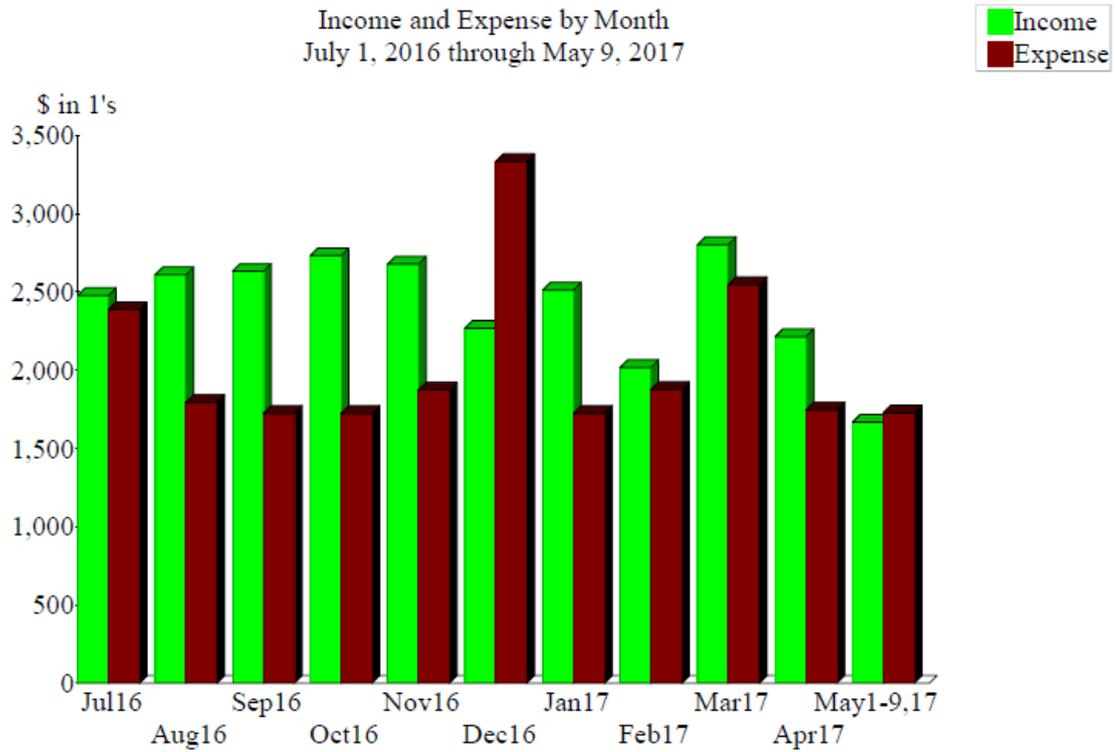
All in all I have forecasted (guessed) the baseline for this fiscal year's revenue to come in around \$30k.

Update 5/9/17:
May's actuals for revenue are considerably lower than expected. I am thus lowering my forecast for this year from \$30k down to \$28,800.

Primary Items of note regarding 2017/2018 proposed budget

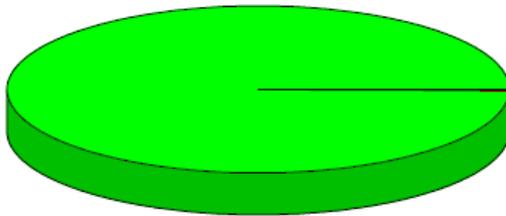
- I am recommending a 15% increase in water rates.
- I am recommending increasing Capital Improvements from \$2,500 to \$5,000. This line item was lowered last year. I am simply recommending we place this line item back to it's original value.
- I am recommending increasing Maintenance & Repairs from \$900 to \$5000. Tooley did not have enough budget to make all repairs this fiscal year. Thus we have deferred projects until next fiscal year. This increase reflects immediate needs of already known issues.
- I am recommending introducing a few small line items that are ongoing regular costs, yet somehow have never made the budget.
- I am recommending increasing contingency from \$2,820 up to \$7,500. It is possible we might tap into this contingency for Maintenance and Repairs. It is hoped we can negotiate lower rates, however if not, contingency should be available to fix issues.
- This budget reflects transfers out of existing savings in order to fulfill all requirements. In other words, next years expected water revenues would not be enough alone to cover this budget.
- The amount of this transfer is nearly equal to contingency. In other words, if contingency is not required water revenues would pretty much match expenses.
**note, due to the lowering of revenue forecast for 2016/17 based upon May actuals, this statement is not as true as it was when estimates were at \$30k.*

Item 6 – Income and Expense chart



Income Summary
July 1, 2016 through May 9, 2017

■	Unclassified Water Income	99.89%
■	Interest Income	0.11
Total		\$26,625.69



Item 7 – 2016/17 Transactions Details

3:01 PM
05/09/17
Accrual Basis

Tooley Water District Profit & Loss Detail July 2016 through June 2017

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Ordinary Income/Expense								
Income								
Unclassified Water Income								
Deposit	07/22/2016		Hiland Water Corp			Checking at W...	2,472.92	2,472.92
Deposit	08/15/2016		Hiland Water Corp			Checking at W...	2,609.82	5,082.74
Deposit	09/13/2016		Hiland Water Corp			Checking at W...	2,632.89	7,715.63
Deposit	10/21/2016		Hiland Water Corp			Checking at W...	2,727.00	10,442.63
Deposit	11/16/2016		Hiland Water Corp			Checking at W...	2,679.87	13,122.50
Deposit	12/06/2016		Hiland Water Corp			Checking at W...	2,268.94	15,391.44
Deposit	01/17/2017		Hiland Water Corp			Checking at W...	2,506.85	17,898.29
Deposit	02/10/2017		Hiland Water Corp			Checking at W...	2,018.64	19,916.93
Deposit	03/10/2017		Hiland Water Corp			Checking at W...	2,803.32	22,720.25
Deposit	04/18/2017		Hiland Water Corp			Checking at W...	2,207.99	24,928.24
Deposit	05/08/2017		Hiland Water Corp			Checking at W...	1,668.38	26,596.62
Total Unclassified Water Income							26,596.62	26,596.62
Total Income							26,596.62	26,596.62
Expense								
Capital Improvements								
Bill	06/29/2017	Estimate	Hiland Water Corp	Estimate for CIP		Accounts Paya...	2,500.00	2,500.00
Total Capital Improvements							2,500.00	2,500.00
Materials and Services								
Dues and Fees								
Check	08/01/2016	1039	Secretary of State	Filing Fee		Checking at W...	20.00	20.00
Check	11/22/2016	1046	SDAO			Checking at W...	125.00	145.00
Check	11/25/2016	1047	Secretary of State			Checking at W...	20.00	165.00
Check	12/01/2016	1050	Government Ethics ...			Checking at W...	31.69	196.69
Total Dues and Fees							196.69	196.69
Liability Insurance								
Insurance Refund								
Deposit	03/10/2017		S.D.I.S	Longevity Credit		Checking at W...	-100.00	-100.00
Total Insurance Refund							-100.00	-100.00
Liability Insurance - Other								
Bill	12/13/2016	01-54214	S.D.I.S	Liability and Damage Insurance.		Accounts Paya...	1,482.00	1,482.00
Total Liability Insurance - Other							1,482.00	1,482.00
Total Liability Insurance							1,382.00	1,382.00

Does not include June revenue

Planned project (Wireless remote monitoring)

3:01 PM

05/09/17

Accrual Basis

Tooley Water District Profit & Loss Detail

July 2016 through June 2017

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Maintenance and Repairs								
Bill	02/20/2017	INV# 6043...	Hire Electric	INV#604375 Troubleshoot pump		Accounts Paya...	142.50	142.50
Bill	03/11/2017	604651	Hire Electric	Work performed from jan 4th - Feb 17th		Accounts Paya...	475.00	617.50
Bill	03/31/2017	INV# 1233	Hiland Water Corp	INV 1233. March 2017 Service		Accounts Paya...	350.00	967.50
Total Maintenance and Repairs							967.50	967.50
Operating Expenses								
Computer and Internet Expenses								
Check	07/11/2016	1036	John Amery	Reimbursement Web Domain / Web Economy...		Checking at W...	101.05	101.05
Total Computer and Internet Expenses							101.05	101.05
Customer CC pass through								
Bill	07/31/2016		Hiland Water Corp	July Service		Accounts Paya...	14.00	14.00
Bill	08/31/2016	August Se...	Hiland Water Corp	August Service		Accounts Paya...	14.00	28.00
Bill	09/30/2016	September...	Hiland Water Corp	September Service		Accounts Paya...	10.50	38.50
Bill	10/31/2016	October S...	Hiland Water Corp	October Service		Accounts Paya...	10.50	49.00
Bill	11/30/2016	November ...	Hiland Water Corp	November Service		Accounts Paya...	14.00	63.00
Bill	12/31/2016	1162	Hiland Water Corp	December Service Invoice# 1162		Accounts Paya...	14.00	77.00
Bill	01/31/2017	INV# 1187	Hiland Water Corp	January 2017 service - Invoice# 1187		Accounts Paya...	10.50	87.50
Bill	02/28/2017	1212	Hiland Water Corp	February Service - inv# 1212		Accounts Paya...	21.50	109.00
Bill	03/31/2017	INV# 1233	Hiland Water Corp	cc charges		Accounts Paya...	7.00	116.00
Bill	04/21/2017	Estimate	Hiland Water Corp	April Service		Accounts Paya...	14.00	130.00
Bill	05/08/2017	Estimate	Hiland Water Corp	May Service		Accounts Paya...	14.00	144.00
Bill	06/08/2017	Estimate	Hiland Water Corp	June Service		Accounts Paya...	14.00	158.00
Total Customer CC pass through							158.00	158.00
Office Supplies								
Check	08/24/2016	1042	Carl Carson	Reimbursement for Office Supplies		Checking at W...	36.02	36.02
Check	12/31/2016	2002	John Amery	Compuchecks.com inv# c924933		Checking at W...	70.94	106.96
Total Office Supplies							106.96	106.96
Operating Expenses - Other								
Bill	07/31/2016		Hiland Water Corp	July Service		Accounts Paya...	1,715.00	1,715.00
Bill	08/31/2016	August Se...	Hiland Water Corp	August Service		Accounts Paya...	1,715.00	3,430.00
Bill	09/30/2016	September...	Hiland Water Corp	September Service		Accounts Paya...	1,715.00	5,145.00
Bill	10/31/2016	October S...	Hiland Water Corp	October Service		Accounts Paya...	1,715.00	6,860.00
Bill	11/30/2016	November ...	Hiland Water Corp	November Service		Accounts Paya...	1,715.00	8,575.00
Bill	12/31/2016	1162	Hiland Water Corp	December Service		Accounts Paya...	1,715.00	10,290.00
Bill	01/31/2017	INV# 1187	Hiland Water Corp	January 2017 service - Invoice# 1187		Accounts Paya...	1,715.00	12,005.00
Bill	02/28/2017	1212	Hiland Water Corp	February Service - inv# 1212		Accounts Paya...	1,715.00	13,720.00
Bill	03/31/2017	INV# 1233	Hiland Water Corp	INV 1233. March 2017 Service		Accounts Paya...	1,715.00	15,435.00
Bill	04/21/2017	Estimate	Hiland Water Corp	April Service		Accounts Paya...	1,715.00	17,150.00

Estimates

Estimates

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05/09/17

Accrual Basis

Tooley Water District Profit & Loss Detail

July 2016 through June 2017

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Bill	05/08/2017	Estimate	Hiland Water Corp	May Service		Accounts Paya...	1,715.00	18,863.00
Bill	06/08/2017	Estimate	Hiland Water Corp	June Service		Accounts Paya...	1,715.00	20,580.00
Total Operating Expenses - Other							20,580.00	20,580.00
Total Operating Expenses							20,946.01	20,946.01
Materials and Services - Other								
Check	12/31/2016	2005	Carl Carson	Water Container from Bimart 9/30/16		Checking at W...	9.97	9.97
Total Materials and Services - Other							9.97	9.97
Total Materials and Services							23,502.17	23,502.17
Personal Services								
Boardmember training/meetings								
Meeting Copies								
Check	08/05/2016	1037	Larry Russ	Copies for Budget		Checking at W...	9.24	9.24
Check	12/31/2016	2005	Carl Carson	Copies At Staples 11/9/16		Checking at W...	1.18	10.42
Check	12/31/2016	2005	Carl Carson	Copies at Staples 11/17/16		Checking at W...	6.54	16.96
Check	12/31/2016	2005	Carl Carson	Copies at Staples 1/17/17		Checking at W...	3.60	20.56
Check	04/20/2017	2013	Carl Carson	Photos of water break		Checking at W...	12.47	33.03
Total Meeting Copies							33.03	33.03
Boardmember training/meetings - Other								
Check	04/20/2017	2013	Carl Carson	Copies for board meeting		Checking at W...	4.19	4.19
Total Boardmember training/meetings - Other							4.19	4.19
Total Boardmember training/meetings							37.22	37.22
Crime Bond								
Bill	03/27/2017	3509	Courtney Insurance ...INV# 3509 / Policy# 2947070			Accounts Paya...	100.00	100.00
Total Crime Bond							100.00	100.00
Workmans Compensation Insurance								
Check	07/13/2016	1038	Courtney Insurance ...SDIS - Workmans comp for #31W54214-456			Checking at W...	558.60	558.60
Total Workmans Compensation Insurance							558.60	558.60
Total Personal Services							695.82	695.82
Total Expense							26,697.99	26,697.99
Net Ordinary Income							-101.37	-101.37

Estimates

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05/09/17

Accrual Basis

Tooley Water District Profit & Loss Detail

July 2016 through June 2017

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Other Income/Expense								
Other Income								
Interest Income								
Deposit	07/01/2016		Washington Federal			Savings at Wa...	5.39	5.39
Deposit	07/21/2016		Washington Federal			Checking at W...	0.36	5.75
Deposit	08/21/2016		Washington Federal			Checking at W...	0.51	6.26
Deposit	09/21/2016		Washington Federal			Checking at W...	0.52	6.78
Deposit	10/01/2016		Washington Federal			Savings at Wa...	5.94	12.72
Deposit	10/21/2016		Washington Federal			Checking at W...	0.48	13.20
Deposit	11/21/2016		Washington Federal			Checking at W...	0.59	13.79
Deposit	12/21/2016		Washington Federal			Checking at W...	0.58	14.37
Deposit	01/01/2017		Washington Federal			Savings at Wa...	6.19	20.56
Deposit	01/21/2017		Washington Federal			Checking at W...	0.58	21.14
Deposit	02/21/2017		Washington Federal			Checking at W...	0.59	21.73
Deposit	03/21/2017		Washington Federal			Checking at W...	0.52	22.25
Deposit	04/01/2017		Washington Federal			Savings at Wa...	6.25	28.50
Deposit	04/21/2017		Washington Federal			Checking at W...	0.57	29.07
Total Interest Income							29.07	29.07
Total Other Income							29.07	29.07
Net Other Income							29.07	29.07
Net Income							-72.30	-72.30

Missing June revenue. Thus expect net income to be around \$2k. However we deferred maintenance on lower pump house road which will likely cost more than \$2k.

Item 8 – Estimated Summary for 2016/17 budget

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Accrual Basis

Tooley Water District Estimate for Fiscal Year

July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Base Water Sales	0.00	22,933.00	-22,933.00	0.0%
Unclassified Water Income	28,800.00	0.00	28,800.00	100.0%
Variable Rate Water Sales	0.00	7,248.00	-7,248.00	0.0%
Total Income	28,800.00	30,181.00	-1,381.00	95.4%
Expense				
Capital Improvements	2,500.00	2,500.00	0.00	100.0%
Contingency	0.00	2,820.00	-2,820.00	0.0%
Materials and Services				
Dues and Fees	196.69	700.00	-503.31	28.1%
Liability Insurance				
Insurance Refund	-100.00			
Liability Insurance - Other	1,482.00	1,500.00	-18.00	98.8%
Total Liability Insurance	1,382.00	1,500.00	-118.00	92.1%
Maintenance and Repairs	967.50	900.00	67.50	107.5%
Operating Expenses				
Computer and Internet Expenses	101.05			
Customer CC pass through	158.00			
Office Supplies	106.96			
Operating Expenses - Other	20,580.00	20,600.00	-20.00	99.9%
Total Operating Expenses	20,946.01	20,600.00	346.01	101.7%
Postage and Delivery	0.00	130.00	-130.00	0.0%
Materials and Services - Other	9.97			
Total Materials and Services	23,502.17	23,830.00	-327.83	98.6%
Personal Services				
Boardmember training/meetings				
Meeting Copies	33.03			
Boardmember training/meetings - Other	4.19	250.00	-245.81	1.7%
Total Boardmember training/meetings	37.22	250.00	-212.78	14.9%

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Accrual Basis

Tooley Water District Estimate for Fiscal Year

July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
Crime Bond	100.00	100.00	0.00	100.0%
Workmans Compensation Insurance	558.60	600.00	-41.40	93.1%
Personal Services - Other	0.00	0.00	0.00	0.0%
Total Personal Services	695.82	950.00	-254.18	73.2%
Total Expense	26,697.99	30,100.00	-3,402.01	88.7%
Net Ordinary Income	2,102.01	81.00	2,021.01	2,595.1%
Other Income/Expense				
Other Income				
Interest Income	29.07	21.00	8.07	138.4%
Total Other Income	29.07	21.00	8.07	138.4%
Net Other Income	29.07	21.00	8.07	138.4%
Net Income	2,131.08	102.00	2,029.08	2,089.3%

* Includes estimates for future water revenue to be received this year as well as future expenditures.

Item 9 – Proposed Budget

Tooley Budget 2017/18

Version 1.3 – 5/9/17

		2016/17	% Change	2017/18
Revenue	Revenue	\$28,800.00	15.00%	\$33,120.00
Revenue	Interest Income	\$21.00	66.67%	\$35.00
	Totals	\$28,821.00		\$33,155.00
Capital Outlay	Capital Improvements	\$2,500.00	100.00%	\$5,000.00
	Totals	\$2,500.00		\$5,000.00
Materials and Services	Dues and Fees	\$700.00	0.00%	\$700.00
Materials and Services	Liability Insurance	\$1,500.00	5.00%	\$1,575.00
Materials and Services	Maintenance and Repairs	\$900.00	455.56%	\$5,000.00
Materials and Services	Operating Expenses	\$20,600.00	0.00%	\$20,600.00
Materials and Services	Postage and Delivery	\$130.00	-69.23%	\$40.00
Materials and Services	Office Supplies	\$0.00	#DIV/0!	\$100.00
Materials and Services	Copies	\$0.00	#DIV/0!	\$100.00
Materials and Services	Network Monitoring Maintenance	\$0.00	#DIV/0!	\$360.00
Materials and Services	Computer and Internet	\$0.00	#DIV/0!	\$110.00
	Totals	\$23,830.00		\$28,585.00
Personal Services	Boardmember Training	\$250.00	0.00%	\$250.00
Personal Services	Crime Bond	\$100.00	0.00%	\$100.00
Personal Services	Workmans Comp Ins.	\$600.00	2.00%	\$612.00
	Totals	\$950.00		\$962.00
Contingency	Contingency	\$2,820.00	165.96%	\$7,500.00
	Totals	\$2,820.00		\$7,500.00

Summary of 2017/18 Budget

Total Revenue:	\$33,155.00
Total Expenses:	\$42,047.00
*Transfer from Savings:	\$8,892.00

* Tooley is extending repair work into next year's fiscal budget because funds were not available in the 2016/17 budget

** Contingency nearly matches Transfer from Savings

*** May revenue came in considerably lower than expected. I have lowered forecast for this year

Item 10 – Public Discussion

Time is allotted for public input of up to 5 minutes per person if the public would like to weigh in on Tooley Water District's budget.

Item 11 – Vote on Budget

1. Vote to move to a single operating fund “General Fund” for fiscal year 2017/18
 1. Vote to move all resources from the “Emergency Fund” to the “General Fund” for fiscal year 2017/18
 2. Vote to remove the “Emergency Fund” for fiscal year 2017/18.
2. Vote on budget for fiscal year 2017/18