

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 504 WATER DEBT SERVICE FUND

DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 BEGINNING WORKING CAPITAL												
301 BEGINNING WORKING CAPITAL												
	-69,556		-70,879		-68,321		-68,321	-68,321	-71,954		-71,954	
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL												
	-69,556		-70,879		-68,321		-68,321	-68,321	-71,954		-71,954	
CLASS: 35 MISCELLANEOUS REVENUES												
384 INVESTMENT INTEREST EARNINGS												
	-1,323		-1,490		-600		-99	-600	-900		-900	
TOTAL CLASS: 35 MISCELLANEOUS REVENUES												
	-1,323		-1,490		-600		-99	-600	-900		-900	
CLASS: 40 INTERFUND TRANSFERS/LOANS												
419 TRSFERS FROM WATER FUND												
	-2,121,909		-1,495,160		-751,459		-748,426	-751,459	-2,293,004		-2,293,004	
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS												
	-2,121,909		-1,495,160		-751,459		-748,426	-751,459	-2,293,004		-2,293,004	
TOTAL DEPARTMENT: 03 REVENUE												
	-2,192,788		-1,567,529		-820,380		-816,846	-820,380	-2,365,858		-2,365,858	

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 504 WATER DEBT SERVICE FUND

DEPT: 85 PUBLIC WORKS - OPERATIONS

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 20 DEBT SERVICE												
708 BOND PRINCIPAL 2006												
	470,000		425,000									
719 2018 BOND PRINCIPAL WTR REV BOND									705,250		705,250	
720 2018 BOND INTEREST WTR REV BOND									840,000		840,000	
741 BOND PRIN 2014 WATER REV BONDS												
	1,292,024		751,225									
742 BOND INTRST 2014 WTR REV BONDS												
	30,240		11,118									
0654 743 2016 BOND PRIN - REFUND 2006 REV BONDS					580,000		580,000	580,000	590,000		590,000	
744 2016 BOND INT - REFUND 2006 REV BONDS												
			58,259		103,316		103,316	103,316	92,644		92,644	
755 BOND INTEREST 2006												
	264,535		127,096									
798 CONTRACTUAL DEBT												
	65,110		65,110		65,110		65,110	65,110	65,110		65,110	
799 DEBT SERVICE FEES												
			61,400									
TOTAL CLASS: 20 DEBT SERVICE												
	2,121,909		1,499,208		748,426		748,426	748,426	2,293,004		2,293,004	

CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

992 UNAPPROPRIATED ENDING FUND BAL

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 504 WATER DEBT SERVICE FUND

DEPT: 85 PUBLIC WORKS - OPERATIONS

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
					71,954				72,854		72,854	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
					71,954				72,854		72,854	
TOTAL DEPARTMENT: 85 PUBLIC WORKS - OPERATIONS												
	2,121,909		1,499,208		820,380		748,426	748,426	2,365,858		2,365,858	

0655

BP WORKSHEET & JUSTIFICATION

FUND: 504 WATER DEBT SERVICE FUND
 DEPT: 03 REVENUE
 PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL										
		69,556	70,879	68,321	68,321	71,954	71,954				

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		69,556	70,879	68,321	68,321	71,954	71,954				
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS										
		1,323	1,490	600	600	900	900				

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		1,323	1,490	600	600	900	900				
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CLASS: 40 INTERFUND TRANSFERS/LOANS

419	TRSFERS FROM WATER FUND										
		2,121,909	1,495,160	751,459	751,459	2,293,004	2,293,004				

TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS

		2,121,909	1,495,160	751,459	751,459	2,293,004	2,293,004				
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TOTAL PROGRAM: 0000 UNRESTRICTED

		2,192,788	1,567,529	820,380	820,380	2,365,858	2,365,858				
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TOTAL DEPARTMENT: 03 REVENUE

		2,192,788	1,567,529	820,380	820,380	2,365,858	2,365,858				
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BP WORKSHEET & JUSTIFICATION

FUND: 504 WATER DEBT SERVICE FUND

DEPT: 03 REVENUE

PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
 FY 15-16 BUDGETED INTEREST EARNINGS ARE BASED UPON .50%
 FY 16-17 BUDGETED INTEREST EARNINGS ARE BASED UPON .55%
 FY 17-18 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.10%
 FY 18-19 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.75%

419 TRSFERS FROM WATER FUND

FY 2015-16 AND FY 2016-17 COVERS DEBT SERVICE FOR:
 2006 WATER REVENUE BONDS
 2014 WATER REVENUE AND REFUNDING BONDS
 BUREAU OF RECLAMATION FOR 2 WATER RIGHTS CONTRACTS TOTALING 4,000 AC FT IN THE
 SCOGGINS RESERVOIR AND DAM.
 FY 2017- 18 COVERS DEBT SERVOCE FOR:
 2016 WATER REFUNDING BOND (REFUNDING THE 2006 BOND ISSUE)
 BUREAU OF RECLAMATION FOR 2 WATER RIGHTS CONTRACTS TOTALING 4,000 AC FT IN THE
 SCOGGINS RESERVOIR AND DAM.
 FY 2018-19 COVERS DEBT SERVICE FOR:
 2016 WATER REFUNDING BOND (REFUNDING THE 2006 BOND ISSUE)
 BUREAU OF RECLAMATION FOR 2 WATER RIGHTS CONTRACTS TOTALING 4,000 AC FT IN THE
 SCOGGINS RESERVOIR AND DAM.
 2018 NEW \$21 MILLION WATER REVENUE BOND ISSUE

BP WORKSHEET & JUSTIFICATION

FUND: 504 WATER DEBT SERVICE FUND
 DEPT: 85 PUBLIC WORKS - OPERATIONS
 PROGRAM: 0001 DEBT SERVICE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 20 DEBT SERVICE

708	BOND PRINCIPAL 2006										
		470,000		425,000							
719	2018 BOND PRINCIPAL WTR REV BOND								705,250		705,250
720	2018 BOND INTEREST WTR REV BOND								840,000		840,000
741	BOND PRIN 2014 WATER REV BONDS										
		1,292,024		751,225							
742	BOND INTRST 2014 WTR REV BONDS										
		30,240		11,118							
743	2016 BOND PRIN - REFUND 2006 REV BONDS				580,000		580,000		590,000		590,000
744	2016 BOND INT - REFUND 2006 REV BONDS			58,259	103,316		103,316		92,644		92,644
755	BOND INTEREST 2006			264,535	127,096						
798	CONTRACTUAL DEBT			65,110	65,110		65,110		65,110		65,110
799	DEBT SERVICE FEES				61,400						
TOTAL CLASS: 20 DEBT SERVICE											
		2,121,909		1,499,208	748,426		748,426		2,293,004		2,293,004

CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

992	UNAPPROPRIATED ENDING FUND BAL										
					71,954				72,854		72,854
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					71,954				72,854		72,854

TOTAL PROGRAM: 0001 DEBT SERVICE

		2,121,909		1,499,208	820,380		748,426		2,365,858		2,365,858
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TOTAL DEPARTMENT: 85 PUBLIC WORKS - OPERATIONS

		2,121,909		1,499,208	820,380		748,426		2,365,858		2,365,858
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TOTAL FUND: 504 WATER DEBT SERVICE FUND

		2,121,909		1,499,208	820,380		748,426		2,365,858		2,365,858
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BP WORKSHEET & JUSTIFICATION

FUND: 504 WATER DEBT SERVICE FUND
DEPT: 85 PUBLIC WORKS - OPERATIONS
PROGRAM: 0001 DEBT SERVICE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

708	BOND PRINCIPAL 2006 PRINCIPAL PAYMENT 2006 BOND ISSUE.
719	2018 BOND PRINCIPAL WTR REV BOND BOND PRINCIPAL 2018 WATER REVENUE BONDS \$705,250
720	2018 BOND INTEREST WTR REV BOND BOND INTEREST 2018 WATER REVENUE BONDS \$840,000
741	BOND PRIN 2014 WATER REV BONDS PRINCIPAL PAYMENT 2014 WATER REVENUE REFUNDING BONDS; THESE BONDS WERE ISSUED TO REFUND THE OUTSTANDING 2004 AND 2004B WATER REVENUE BONDS
742	BOND INTRST 2014 WTR REV BONDS INTEREST 2014 WATER REVENUE REFUNDING BONDS; THESE BONDS WERE ISSUED TO REFUND THE OUTSTANDING 2004 AND 2004B WATER REVENUE BONDS
743	2016 BOND PRIN - REFUND 2006 REV BONDS
744	2016 BOND INT - REFUND 2006 REV BONDS
755	BOND INTEREST 2006 INTEREST PAYMENT 2006 BOND ISSUE
798	CONTRACTUAL DEBT DEBT ON SCOGGINS DAM
799	DEBT SERVICE FEES DEBT SERVICE FEES FOR BOND PAYING AGENT SERVICES

992 UNAPPROPRIATED ENDING FUND BAL