



May 2, 2024

**TO:** LOCSD Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 6A – 05/02/2024 Board Meeting**  
Preliminary Budget Review for Fiscal Year 2024-2025.

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## **DESCRIPTION**

This report summarizes the preliminary budget for Fiscal Year 2024-2025. The final budget will be presented at the June 6<sup>th</sup> Board meeting.

## **STAFF RECOMMENDATION**

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.***
- 2. Provide Direction regarding the allocation of the Zone A Property Tax.***
- 3. Set the date for the Public Hearing for adoption of Fiscal Year 2024-2025 Budget for June 6, 2024.***

## **DISCUSSION**

Staff has developed the Fiscal Year (FY) 2024-25 preliminary budget based on the best information available as of March 31, 2024. There are some upcoming changes that have impacts on the various funds, mostly property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 6<sup>th</sup> Board meeting.

### **Zone A Property Tax Allocation**

It is important to understand that the property tax revenue that comes to the District referred to as Zone A is a designated tax allocation derived from the property taxes collected community-wide. To that end, the allocation of these funds during the budget process are left to the discretion of the Board and typically based on the needs of the District's various services and programs.

The budgeted revenue from for Zone A tax revenue for FY 2023-24 was estimated to be \$300,012.00 (actual amount to be determined at the end of the fiscal year). The following table shows the percent breakdown and budget by fund for FY 2023-24 as approved by the Board.

<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$300,012.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	41.7%	\$125,105.00
Fund 500 - Water	16.7%	\$50,102.00
Fund 900 - Parks & Rec	5.0%	\$15,000.60
Fund 800 - Drainage	36.6%	\$109,804.39
<b>Total</b>	<b>100.0%</b>	<b>\$300,012.00</b>

The County’s estimates revenue for FY 2024-25 from Zone A property tax to be \$317,120. Since the Board made a decision to allocate \$50,000 of Zone A revenue to Fund 500 during the rate increase discussion in 2021, that leaves about \$267,000 to allocate to other funds. Staff has developed four options for Board consideration. The options presented are meant to be used for discussion purposes only and can be modified as needed by the Board.

Option 1 would basically be the same percentage allocations to each fund as last fiscal year. This would continue help offset the costs of the Cabrillo stormwater basin disaster, provide addition money to Fund 301 upcoming expenses and replenishing Fund 900 reserves.

<b>Option 1 - 2024-25</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$317,120.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	41.7%	\$132,239.04
Fund 500 - Water	15.8%	\$50,104.96
Fund 900 - Parks & Rec	5.0%	\$15,856.00
Fund 800 - Drainage	37.5%	\$118,920.00
<b>Total</b>	<b>100.0%</b>	<b>\$317,120.00</b>

Option 2 would allocate a higher percentage to Fund 800 and eliminate the contribution to Fund 900 since there has been limited fiscal activities in the fund.

<b>Option 2 - 2024-25</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$317,120.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	41.7%	\$132,239.04
Fund 500 - Water	15.8%	\$50,104.96
Fund 900 - Parks & Rec	0.0%	\$0.00
Fund 800 - Drainage	42.5%	\$134,776.00
<b>Total</b>	<b>100.0%</b>	<b>\$317,120.00</b>

Option 3 would decrease the allocation to Fund 301 and shifting that amount to Fund 800 to offset the cost of the Cabrillo basin repairs.

<b>Option 3 - 2024-25</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$317,120.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	36.7%	\$116,383.04
Fund 500 - Water	15.8%	\$50,104.96
Fund 900 - Parks & Rec	5.0%	\$15,856.00
Fund 800 - Drainage	42.5%	\$134,776.00
<b>Total</b>	<b>100.0%</b>	<b>\$317,120.00</b>

Option 4 would be the reverse by decreasing the allocation to Fund 800 and increasing the allocation to Fund 301.

<b>Option 4 - 2024-25</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$317,120.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	49.2%	\$156,023.04
Fund 500 - Water	15.8%	\$50,104.96
Fund 900 - Parks & Rec	5.0%	\$15,856.00
Fund 800 - Drainage	30.0%	\$95,136.00
<b>Total</b>	<b>100.0%</b>	<b>\$317,120.00</b>

### Cost Allocation Plan

There will be an overall increase in the costs allocated to the various budgets based on the proposed increase in the Fund 100 budget which is discussed in detail in a following section of the report. Staff is not recommending change in the cost allocation percentages to each fund for the upcoming fiscal year. The following table shows the proposed cost allocation percentages and dollar amounts for all funds.

<b>COST ALLOCATION PLAN</b>									
<b>FISCAL-YEAR 2024-2025</b>									
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>							<b>\$753,887.50</b>		
	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$79,158.19	\$572,954.50	\$75,388.75	\$3,769.44	\$15,077.75	\$1,884.72	\$1,884.72	\$3,769.44	\$753,887.50

### Fiscal Year 2024-2025 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2024-2025 Fiscal Year budget by Fund. The more detailed line-item descriptions are provided as an attachment to the report. Changes, either increases or decreases in line-items are shaded so the reader can more easily identify the changes. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

**Fund 100 – Administration**

**Major Requests:** Increase in personnel costs related to the cost-of-living increase (COLA) for the Administrative Clerk, Administrative Services Manager (ASM) and General Manager (GM), increases in general employee costs such as medical and retirement contributions, added budget for the November election and increases in insurance costs.

**Impact to Budget:** Overall personnel costs increase by about \$16,776.00. The Services and Supplies budget increases by approximately \$21,975.50. The overall budget impact net increase of \$38,751.50 which is about 5.4% over FY 2023-24.

**Fund 100 – Summary**

The proposed Administration budget will see about a 5.4% increase in expenditures for FY 2024-25. The overall increase in Fund 100 is approximately \$38,751.50. The Personnel cost increase is associated with recommended COLA increases for the Administrative Clerk of 4% (SLOCEA contract), ASM of 3% and General Manager of 2%. The Services and Supplies budget increase primarily driven by adding the estimated cost of the election of \$17,000.

The following table summarizes the budget for Fund 100. More detailed information is available in the attached Preliminary Budget worksheets.

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$715,136.00	\$753,887.50	\$38,751.50
Expenditures			
Personnel	\$413,303.50	\$430,079.50	\$16,776.00
Services & Supplies	\$301,832.50	\$323,808.00	\$21,975.50
<b>TOTAL Expenditures</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</b>
<b>TOTAL Revenue</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</b>

**Fund 200 – Bayridge Estates**

**Major Requests:** No major request.

**Impact to Budget:** Increase in recommended cost allocation of \$96.88.

**Fund 200 – Summary**

Basically, there are no changes in the Fund 200 budget except the minor increase in the cost allocation amount charged to the fund.

The following table summarizes the budget for Fund 200. More detailed information is available in the attached Preliminary Budget worksheets.

<b>200 - Bayridge</b>			
<b>Fund 200</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$10,000.00	\$10,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,399.16	\$7,399.16	\$0.00
<b>Transfers</b>	\$1,787.84	\$1,884.72	\$96.88
<b>TOTAL Expenditures</b>	<b>\$9,187.00</b>	<b>\$9,283.88</b>	<b>\$96.88</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>\$716.12</b>	

**Fund 301 – Fire**

**Major Requests:** Increase in Services and Supplies related to expenditures for Personal Protection Equipment, insurance increases, legal services with various small incremental increases and decreases in other areas.

The cost for Schedule A charges by Cal Fire have not been updated for the preliminary budget. Staff and Cal Fire are still working on updating the cost for service based on the recent labor negotiations and approval of decrease in the employee work week from 72 hours to 66 hours. Staff and Cal Fire are also looking at options to shift some costs from the contract to a line-item expenditure in the Fund 301 budget. This would eliminate overhead charges and provide some cost savings. It is anticipated that the contract amount will increase; this number will be finalized before the final budget is presented to the Board in June.

Capital Outlay for this budget decreases slightly since there is not a major vehicle replacement during the fiscal year, just the cost of outfitting of the command vehicle purchased FY 2022-23. The infrastructure CIP line item remains the same as last fiscal year. This a place holder for future capital improvements to the fire station.

There is a significant change to the Vehicle Replacement Reserve contribution. This is the result of staff, working with Cal Fire personnel, updating the Vehicle Sinking Fund calculations to better reflect the actual costs to purchase vehicles and accounting for slightly higher inflation rates in the future.

**Impact to Budget:** The increase in the Services and Supplies costs is about \$24,000 due mainly to the purchase of Personal Protection Equipment, insurance and legal services.

**Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2023-24 the contribution was 41.7% of Zone A revenue or \$125,105.00. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,799,961 about a 6.5% increase over last year’s budget, staff has estimated the remainder of the revenue based on past projection methodologies and has left the Zone A contribution the same until a decision is made on the allocation.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) has not been finalized but is anticipated to increase. As previously discussed, increases in insurance costs and the need to purchase additional equipment is driving the increases in Services and Supplies.

The Infrastructure CIP budget remains the same as last fiscal year. This a place holder for future capital improvements to the fire station. As previously stated, the vehicle purchase budget is \$40,000 to cover the cost of outfitting the command vehicle. As previously indicated, contributions to Vehicle Replacement Reserve will increase significantly from \$103,318 in 2023-24 to \$130,000. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,584,505.00	\$3,734,050.00	\$149,545.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$299,165.00	\$304,625.00	\$5,460.00
<b>Services &amp; Supplies</b>	\$2,786,550.00	\$2,810,588.00	\$24,038.00
<b>Capital Outlay</b>	\$102,567.00	\$100,000.00	-\$2,567.00
<b>Reserves</b>	\$193,318.00	\$220,000.00	\$26,682.00
<b>Transfers</b>	\$75,089.28	\$79,158.19	\$4,068.91
<b>Total Expenditure</b>	<b>\$3,456,689.28</b>	<b>\$3,514,371.19</b>	<b>\$57,681.91</b>
<b>Total Revenue</b>	<b>\$3,584,505.00</b>	<b>\$3,734,050.00</b>	<b>\$149,545.00</b>
<b>Net Revenue/Expenses</b>		\$219,678.81	

**Fund 400 – Vista de Oro**

**Major Requests:** No major requests.

**Impact to Budget:** Increase in cost allocation of \$96.88.

**Fund 400 – Mid-Year Budget Adjustment Summary**

Basically, there are no changes in the Fund 400 budget except the increase in the cost allocation amount charged to the fund.

The following table summarizes the revenue and expenditures for the Fund 400 budget. More detailed information is available in the attached Preliminary Budget worksheets.

<b>400 - VISTA DE ORO</b>			
<b>Fund 400</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$6,000.00	\$6,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$3,360.00	\$3,360.00	\$0.00
<b>Transfers</b>	\$1,787.84	\$1,884.72	\$96.88
<b>TOTAL Expenditures</b>	<b>\$5,147.84</b>	<b>\$5,244.72</b>	<b>\$96.88</b>
<b>TOTAL Revenue</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>	<b>\$852.16</b>	<b>\$755.28</b>	

**Fund 500 – Water**

**Major Adjustment Requests:**

- Adjustments to Personnel costs due to minor increase in Wages and Salaries and medical insurance, and significant increase in retirement costs and Worker’s Compensation.
- Adjustments and increases in Services and Supplies attributed to a water billing software upgrade, insurance premiums, update to the Water Master Plan and implementation of the California Zero Emissions Vehicle requirements.
- Continued implementation of the Capital Project Plan.

**Impact to Budget (over the 2024-25 budget):**

- Net increase in Personnel of \$58,810.00.
- Net increase in the Services and Supplies budget of \$98,682.00.
- Projected net decrease in Capital Outlay budget of \$59,000.00.

**Fund 500 – Summary**

***Revenue Projections***

On the revenue side of the budget, a projected increase by \$71,618.00 over last fiscal year, due to the implementation of the third and final rate increase approved by the Board in fiscal year 2022-23. The total revenues also include \$50,000 of Zone A dollars which was the approved amount from the Water Rate Study.

The County has indicated that they will connect Los Osos Middle School to the recycled water system in July which will change the water sales revenue projections, since the District has an approved rate for recycled water of 10% less than the potable rate. The revenue projection will be adjusted at the time the recycled water connection is completed. A revised revenue projection will be presented at mid-year if needed. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

***Expenditures***

As indicated in the major adjustment requests, Personnel and Services and Supplies costs have increased. While actual Salaries and Wages increased by only 2%, Payroll Taxes and Benefits have increased by about 17% mainly due to increases in medical insurance, CalPERS retirement contributions for legacy and PEPPRA employees and Worker’s Compensation Insurance costs. Object level categories that required significant increases are:

- Payroll Taxes & Benefits (increase \$45,257.50)
- Insurance, Licenses & Regulatory Fees (increase \$45,607.00)
- Legal & Professional (increase \$39,000.00)

Staff was able to decrease several line-items to reflect either actual for service or anticipated costs reductions for the fiscal year to offset some of the increases referenced above (see attached budget detail).

The following table summarizes the larger budget increases in the **General Ledger line-items**:

<b>Payroll Taxes &amp; Benefits</b>		
5060-Cafeteria Plan	\$4,500.00 increase	Medical Insurance
5070-Retirement Regular	\$18,000.00 increase	Legacy
5120-Workers Compensation	\$18,555.00 increase	
5124-Retirement Tier 2	\$7,188.72 increase	PEPRA
<b>Insurance, Licenses &amp; Regulatory Fees</b>		
6120-Computer Licenses	\$31,872.00 increase	Water billing software upgrade
7325-Insurance	\$13,735.00 increase	
<b>Legal &amp; Professional</b>		
7320-Professional & Consulting	\$39,000 increase	Water Master Plan Update
<b>Capital Outlay</b>		
9059-Vehicle, Equipment, etc.	\$111,000.00 increase	ZEV Fleet Vehicle/Charger

### Capital Outlay Summary of Changes

The following projects are recommended to be included in the 2024-25 Capital Improvement Plan:

	<b>FY 24/25 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 23/24 Expenditures</b>	<b>Carryover Balance</b>
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water Yard Office-Phase 1	\$50,000.00		
500/9006	10th Street Tank Interior Coating	\$150,000.00		
500/9006	SCADA	\$750,000.00		
	<b>TOTAL</b>	<b>\$2,560,000.00</b>		<b>\$508,000.00</b>

The recommended Capital Improvement Plan for 2024-25 is fairly aggressive both in number of projects and budget. The following is a brief description of each project:

- **Program C Well/Equipping Phase.** This is the final phase of the project and upon completion will add a much needed well to the District water infrastructure.
- **Heavy Equipment Storage Building.** The building will house the District's larger pieces of equipment which currently are exposed to weather elements. It will be constructed on the Ferrell Ave/7<sup>th</sup> Street property.
- **Valve Replacement Program.** There are currently 66 waterline valves in need of replacement. This project will replace 55 of the valves with the remaining 11 being repaired by District staff. The valves are critical components of the water distribution system when repairs and/or leaks are required.



- **Water Yard Office-Phase 1.** The water yard office was built back in the 1940's-50's and needs to either be remodeled or replaced. Phase 1 of the project would be an analysis of the most effective way to improve or replace the facility.
- **10<sup>th</sup> Street Water Tank Interior Coating Project.** The exterior of the tank was repainted in 2020. The dive report for the condition assessment indicated that the interior was in fair condition but would need to be recoated within the next few years which staff believes needs to be done during the fiscal year.
- **SCADA.** SCADA is an acronym for the communication system between the wells, tanks and alarms. The current system is very antiquated and in dire need of replacement. This was originally going to be a two-year project but it is recommended to try to condense into one year based on the reliability issues currently being experienced.

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the proposed budget for Fiscal Year 2024-25.

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,309,526.10	\$3,381,144.10	\$71,618.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$972,160.00	\$1,030,970.00	\$58,810.00
<b>Services &amp; Supplies</b>	\$672,365.00	\$771,047.00	\$98,682.00
<b>Capital Outlay</b>	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
<b>Debt Service</b>	\$264,890.53	\$263,690.04	-\$1,200.49
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$543,503.36	\$572,954.50	\$29,451.14
<b>TOTAL Expenditures</b>	<b>\$5,239,918.89</b>	<b>\$5,366,661.54</b>	<b>\$126,742.65</b>
<b>TOTAL Revenue</b>	<b>\$3,309,526.10</b>	<b>\$3,381,144.10</b>	<b>\$71,618.00</b>
<b>Net Revenue/Expenses</b>		<b>-\$1,985,517.44</b>	

### **Fund 500 Budget Trends**

In the past, Fund 500 budget comparisons only looked back one year. Staff decided that a three-year, plus the proposed budget, comparison, looking only at water operational costs would provide valuable information for the budgeting process. Capital projects were not included since that portion of the budget can fluctuate depending on the projects included and their costs therefore impacting the data on trends and changes in the water budget.

The following table shows the operations budget for a period beginning in fiscal year 2021-22 and including the proposed budget for fiscal year 2024-25.

	2021-22	2022-23	2023-24	2024-25	4-yr. % Change
<b>Total Personnel</b>	\$780,181.50	\$858,833.00	\$972,160.00	\$1,030,867.50	32%
<b>Services/Supplies</b>	\$630,558.00	\$615,067.00	\$672,365.00	\$771,047.00	22%
<b>Debt Service</b>	\$275,556.50	\$264,949.19	\$264,890.53	\$263,690.04	-4%
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$57,000.00	\$57,000.00	0%
<b>Transfers</b>	\$565,249.50	\$541,847.70	\$543,503.36	\$574,397.74	2%
<b>TOTAL</b>	\$2,308,545.50	\$2,337,696.89	\$2,509,918.89	\$2,697,002.28	17%

Overall, there has been about 17% increase over the four-year period starting in fiscal year 2021-22. Total Personnel costs have increased 32% over the four-year period while Services and Supplies have risen 21% over that same time period. Debt service has decreased slightly due to the refinance of the IBank loan, reserves contributions have remained constant and transfers have fluctuated but have increased by 2% during the four-years.

Employee Cost-of-Living or actual wage increases over the four-year period have been about 17% of the 32% with the remaining attributed to increases in Worker’s Compensation Insurance, increases in medical insurance, the District’s contribution to retirement costs and other associated employee costs.

The increases in Services and Supplies have been mainly driven by the inflation of supplies being purchased, especially the last two years. One-time costs for repairs and maintenance of the water system and increasing regulatory fees have also added to the overall increase.

**Fund 600 – Wastewater**

**Major Requests:** No major requests.

**Impact to Budget:** Minor Increase in Administration Costs to NBS and other expenses of \$659.95 and increase in cost allocation of \$193.76.

**Fund 600 – Summary**

Basically, there are only minor changes in the Fund 600 budget with an increase in Administration Costs paid to NBS and the minor increase in the cost allocation amount charged to the fund.

The following table summarizes the budget for Fund 600. More detailed information is available in the attached Preliminary Budget worksheets.

<b>600 - Wastewater</b>			
<b>Fund 600</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$21,082.85	\$22,241.56	\$1,158.71
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$17,812.17	\$18,472.12	\$659.95
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,575.68	\$3,769.44	\$193.76
<b>TOTAL Expenditures</b>	<b>\$21,387.85</b>	<b>\$22,241.56</b>	<b>\$853.71</b>
<b>TOTAL Revenue</b>	<b>\$21,082.85</b>	<b>\$22,241.56</b>	<b>\$1,158.71</b>
<b>Net Revenue/Expenses</b>		<b>-\$305.00</b>	

## Fund 650 – Solid Waste

**Major Requests:** A solid waste base-year rate application will be submitted by Waste Connections sometime towards the end of the current fiscal year and the upcoming year. The District will need to solicit the services of a consultant to help analyze the application. The cost could range between \$25,000 to \$30,000. The same amount was included in the Legal and Professional line-item for the current fiscal year so there is no change in the budget request.

Staff is recommending that the District re-establish a Solid Waste Reserve consistent with the current reserve amount in the 2012 District Reserve Policy. The Solid Waste Reserve Policy states the following:

- *General Contingency Reserves not to exceed \$300,000 is established to cover expenditures estimated to equal no more than six months of operating costs in the event that the District may find itself operating solid waste collection, disposal and recycling functions should its business partner now franchised to do these functions be unable to continue to provide these services due to an unforeseen event. This reserve provides assurance that solid waste services remain uninterrupted at all times. Annual appropriation for this reserve will be no more than \$ 50,000 annually until the maximum cumulative reserve goal of \$300,000 is reached at which time funding will be equal to the change in the CPI index as per section 3 applied to the balance of this reserve as of the last audited fiscal year.*

The recommendation in the budget document is to add \$100,000 to the solid waste reserves. Staff will be bringing an update on all the reserve policies to the Board at a future meeting.

Other budgetary items such as Office/Operations are general estimations that can be adjusted up or down during the mid-year budget adjustment process once staff has a better understanding of the budget expenditures.

**Impact to Budget:** The proposed overall budget for Fund 650 includes \$35,000 in Legal & Professional Services for consultant services related to the solid waste base-year application. Additionally, \$100,000 contribution to the General Contingency Reserve has been budgeted.

## Fund 650 – Summary

The anticipated revenue from the franchise fee has been increased to \$350,000.00 which is a \$25,000.00 increase from the previous fiscal year. The revenue from investments has also been added at \$5,000 bringing an increase of revenue from the previous fiscal year to \$30,000.

The addition of the \$100,000 to the solid waste reserves is reflected in the summary table below.

The following table summarizes the budget for Fund 650. More detailed information is available in the attached Preliminary Budget worksheets.

<b>650 - Solid Waste</b>			
<b>Fund 800</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$48,000.00	\$48,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$100,000.00	\$100,000.00
Transfers	\$71,513.60	\$75,388.75	\$3,875.15
<b>TOTAL Expenditures</b>	<b>\$239,513.60</b>	<b>\$343,388.75</b>	<b>\$103,875.15</b>
<b>TOTAL Revenue</b>	<b>\$350,000.00</b>	<b>\$380,000.00</b>	<b>\$30,000.00</b>
Net Revenue/Expenses	\$141,486.40	\$36,611.25	

**Fund 800 – Drainage**

**Major Adjustment Requests:** Minor increases in Insurance, Licenses & Regulatory Fees and Legal & Professional.

**Impact to Budget:**

- Increase in the Insurance, Licenses & Regulatory Fees budget of \$150.00
- Increase in the Legal & Professional budget of \$2,000.00

**Fund 800 – Budget Summary**

Last fiscal year’s Fund 800 budget reflected the costs associated with the Cabrillo stormwater basin disaster. Though there will be ongoing cost to permanently repair the basin, the overall budget will decrease from fiscal year 2023-24. Staff is continuing to work with FEMA to hopefully recoup some of the costs associated with 2023 Cabrillo basin disaster.

Revenue numbers presented are preliminary since the Board will need to decide on the distribution of Zone A funds at the May Board meeting.

The following table summarizes the requested changes to the Fund 800 budget. More detail is provided in the attached item detail document.

<b>800 - Drainage</b>			
<b>Fund 800</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Expenditures			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,141.73	\$839.01
Debt Service	\$63,890.50	\$63,890.50	\$0.00
<b>TOTAL Expenditures</b>	<b>\$203,993.22</b>	<b>\$195,282.23</b>	<b>-\$8,710.99</b>
<b>TOTAL Revenue</b>	<b>\$247,331.39</b>	<b>\$250,582.39</b>	<b>\$3,251.00</b>
Net Revenue/Expenses	\$104,988.17	\$55,300.16	

**Fund 900 – Parks and Recreation**

**Major Requests:** No major requests.

**Impact to Budget:** Increase in the cost allocation by \$193.76.

**Fund 900 – Summary**

The FY 2023-24 Fund 900 budget presented is contingent upon the level of Zone A funding that is allocated.

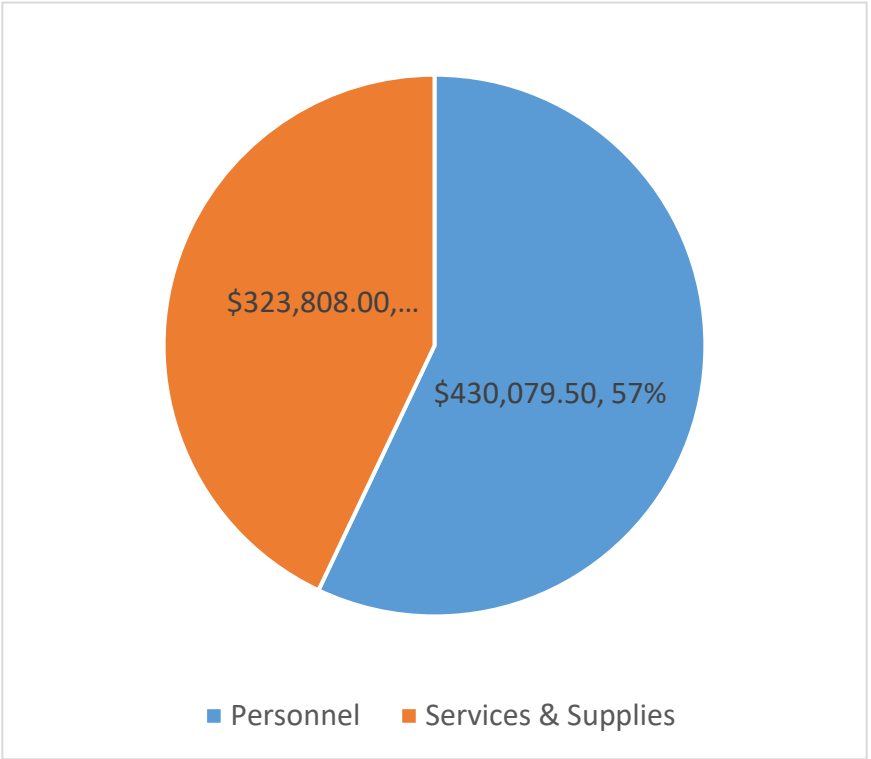
The following table summarizes the requested changes to the Fund 900 budget.

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$25,000.00	\$25,000.00	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
<b>TOTAL Expenditures</b>	<b>\$5,175.68</b>	<b>\$5,369.44</b>	<b>\$193.76</b>
<b>TOTAL Revenue</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
Net Revenue/Expenses	-\$31,475.68	\$19,630.56	

**Attachments**

Fund Line Items Details and Reserve information  
Fund 301 Vehicle Replacement Sinking Fund

<b>100 - ADMINISTRATION</b>			
Fund 100 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$715,136.00	\$753,887.50	\$38,751.50
Expenditures			
Personnel	\$413,303.50	\$430,079.50	\$16,776.00
Services & Supplies	\$301,832.50	\$323,808.00	\$21,975.50
<b>TOTAL Expenditures</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</b>
<b>TOTAL Revenue</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</b>



**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025  
Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	536,351.94	715,136.00	753,887.50
4930	Other Revenue	400.00	0.00	0.00

**Total Service Charges & Fees**      536,751.94      715,136.00      753,887.50

**Use of Money & Property**

4510	Investment Income on	2,446.99	0.00	2,500.00	Lowered the interfund Transfer by this amount
4511	Unrealized Change in	858.74	0.00	0.00	

**Total Use of Money & Property**      3,305.73      0.00      2,500.00

**Total Revenues**      **540,057.67**      **715,136.00**      **756,387.50**

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	6,300.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	11,825.08	14,000.00	14,400.00	
8045	Overtime Pay	0.00	750.00	500.00	
8050	Administrative Leave Pay	5,175.75	6,800.00	6,000.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	2,700.00	
8054	Salaries & Wages - Regular	207,475.69	287,000.00	295,000.00	
8060	Sick Leave Pay	2,808.28	4,250.00	6,600.00	
8066	Comp Time Used	0.00	50.00	300.00	
8081	Vacation Pay	12,182.50	14,000.00	14,000.00	

**Total Salaries/Wages**      **248,039.63**      **344,350.00**      **354,000.00**

**Payroll Taxes & Benefits**

5020	FICA - ER	390.60	1,116.00	1,116.00
5030	Life Insurance - ER	357.72	525.00	525.00
5031	Disability Insurance	302.42	600.00	600.00

**100 - ADMINISTRATION**

		Fiscal YTD 03/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
5032	Employee Assistance Program	0.00	0.00	101.00	
5035	AD & D Insurance	74.30	125.00	125.00	
5040	LTD Insurance	1,367.48	1,900.00	1,900.00	
5050	Medicare - ER	3,756.11	5,200.00	5,200.00	
5060	Cafeteria Plan - ER	20,044.09	27,150.00	28,850.00	
5070	Retirement ER - Regular	210.00	2,500.00	500.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	2,250.00	An Admin Retiree now getting insurance through CalPERS
5102	CA Employee Training Tax - ER	20.58	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,500.00	2,325.00	
5124	Retirement - ER - Tier 2	17,235.26	26,200.00	31,000.00	CalPERS Rates are up, and UAL is \$3500, UAL was \$0 last FY
<b>Total Payroll Taxes &amp; Benefits</b>		<b>45,257.37</b>	<b>67,103.50</b>	<b>74,529.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	627.46	1,500.00	1,200.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>627.46</b>	<b>1,850.00</b>	<b>1,550.00</b>	
<b>Total Personnel</b>		<b>293,924.46</b>	<b>413,303.50</b>	<b>430,079.50</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	200.00	200.00	
<b>Total Clothing &amp; Uniform</b>		<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	



**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025  
Budget**

**Notes**

**Contract Services**

6100	Labor & Support-IT Services	8,141.87	11,000.00	11,000.00
6110	IT Purchased Services	19,681.00	26,000.00	28,500.00
7100	Copier Contract-Maint & Usage	2,702.70	3,600.00	3,604.00
7255	Security Services	315.00	500.00	500.00
7321	Janitorial Cleaning & Supplies	2,539.00	3,400.00	3,450.00
7342	Public Meeting Recordings	2,979.15	5,600.00	5,600.00
<b>Total Contract Services</b>		<b>36,358.72</b>	<b>50,100.00</b>	<b>52,654.00</b>

New costs Website Hosting \$400 Office 365 annual \$2112

**Financial Services**

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	4,746.40	7,300.00	7,300.00
<b>Total Financial Services</b>		<b>4,746.40</b>	<b>7,500.00</b>	<b>7,500.00</b>

**Ins., Lic. & Regulatory Fees**

6340	Misc Fees	0.00	200.00	200.00
6341	LAFCO Fees	17,640.03	17,640.00	18,000.00
6343	Lien & Notary Fees	15.00	30.00	30.00
7325	Insurance	41,642.83	41,792.50	48,300.00
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>59,297.86</b>	<b>59,662.50</b>	<b>66,530.00</b>

Per proposed Budget there should be a 2% increase

SDRMA estimate is up 15.57%

**Legal & Professional**

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00
7305	Auditing Services	23,000.00	23,250.00	24,000.00
7320	Professional & Consulting Services	2,433.42	2,500.00	800.00
7326	Legal Services	5,863.83	24,400.00	20,000.00

Optimized and GASB 75

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025  
Budget**

**Notes**

7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	17,000.00	Election this year.
<b>Total Legal &amp; Professional</b>		<b>73,797.25</b>	<b>110,650.00</b>	<b>122,300.00</b>	

**Office/Operations**

6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	1,001.00	1,200.00	1,200.00	
7140	General Supplies & Minor Equipment	4,054.36	7,500.00	7,000.00	
7160	Postage, Shipping & Mail Supplies	1,270.72	1,700.00	1,700.00	
7226	Membership & Dues	8,387.00	8,400.00	8,500.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>14,713.08</b>	<b>19,800.00</b>	<b>19,400.00</b>	

**Other Expense**

7330	Misc Operating Expenses	55.50	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
<b>Total Other Expense</b>		<b>55.50</b>	<b>225.00</b>	<b>225.00</b>	

**Rent & Utilities**

6000	Cell Phones	1,137.50	1,560.00	1,560.00	
6025	Telephone	2,316.56	2,914.00	2,914.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	29,000.00	39,600.00	40,800.00	
8610	Electric	2,736.43	4,000.00	4,000.00	

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2024**

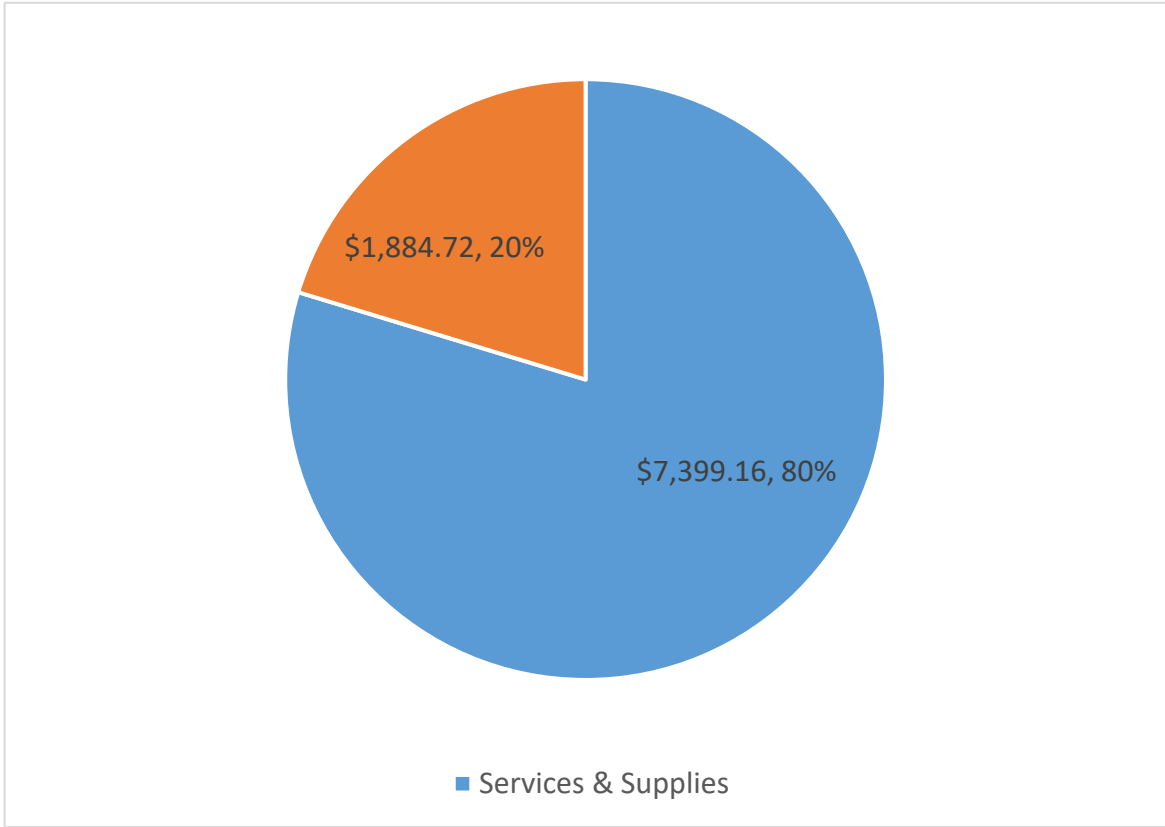
**FY 2023-2024  
Budget**

**FY 2024-2025  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
8620	Gas Service	395.53	1,100.00	700.00	
	<b>Total Rent &amp; Utilities</b>	<b>35,586.02</b>	<b>49,374.00</b>	<b>50,174.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	121.11	121.00	125.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>121.11</b>	<b>121.00</b>	<b>125.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	860.00	500.00	500.00	
7370	Travel Expense	744.00	2,000.00	2,500.00	ASM Travel \$2500 should cover 4x a year with airline price increase
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	257.20	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
	<b>Total Travel &amp; Training</b>	<b>1,861.20</b>	<b>4,200.00</b>	<b>4,700.00</b>	
<b>Debt Service</b>					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
	<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>226,537.14</b>	<b>301,832.50</b>	<b>323,808.00</b>	
	<b>Total Expenditures</b>	<b>520,461.60</b>	<b>715,136.00</b>	<b>753,887.50</b>	

<b>200 - Bayridge</b>			
Fund 200 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$9,187.00	\$9,283.88	\$96.88
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$716.12	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
3/31/2024

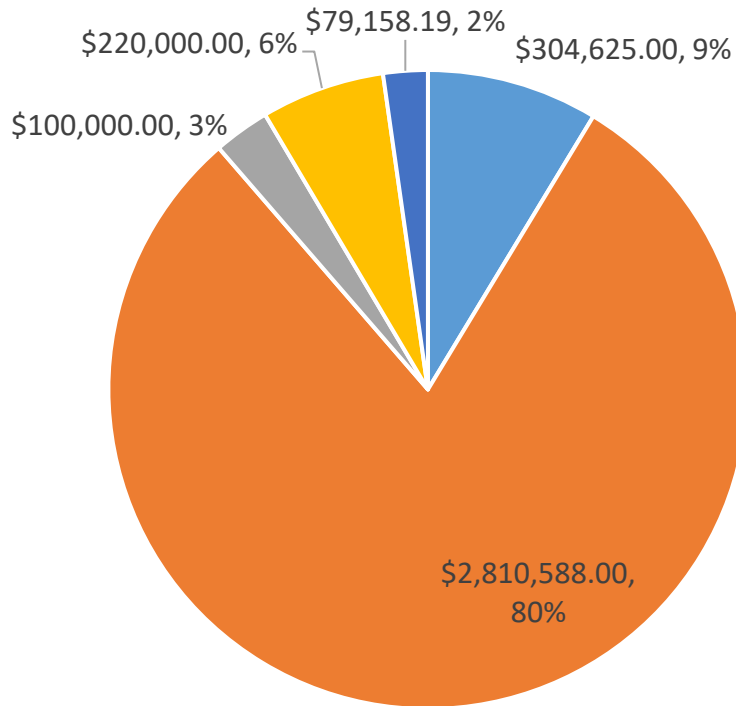
FY 2023-2024  
Budget

FY 2024-2025  
Budget

Notes

<b>REVENUE</b>					
<b>Property Taxes</b>					
4035	Zone F Property Taxes	0.00	0.00	0.00	
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting Assessments	6,539.91	10,000.00	10,000.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>6,539.91</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	341.84	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>341.84</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>6,881.75</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	351.55	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>351.55</b>	<b>600.00</b>	<b>600.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	Share of Legal Notice for tax rolls
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	3,982.70	6,724.16	6,724.16	
	<b>Total Rent &amp; Utilities</b>	<b>3,982.70</b>	<b>6,724.16</b>	<b>6,724.16</b>	
	<b>Total Services &amp; Supplies</b>	<b>4,334.25</b>	<b>7,399.16</b>	<b>7,399.16</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	1,340.91	1,787.84	1,884.72	
	<b>Total Transfers</b>	<b>1,340.91</b>	<b>1,787.84</b>	<b>1,884.72</b>	
	<b>Total Expenditures</b>	<b>5,675.16</b>	<b>9,187.00</b>	<b>9,283.88</b>	
	<b>Net Revenues over Expenditures</b>	<b>1,206.59</b>	<b>813.00</b>	<b>716.12</b>	

<b>301 - Fire</b>			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,734,050.00	\$149,545.00
<b>Expenditures</b>			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$2,810,588.00	\$24,038.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
<b>Total Expenditure</b>	<b>\$3,456,689.28</b>	<b>\$3,514,371.19</b>	<b>\$57,681.91</b>
<b>Total Revenue</b>	<b>\$3,584,505.00</b>	<b>\$3,734,050.00</b>	<b>\$149,545.00</b>
Net Revenue/Expenses		\$219,678.81	



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

**301 - FIRE**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024**

**FY 2024-2025  
Budget**

**Notes**

<b>REVENUES</b>				
<b>Property Taxes</b>				
<b>4034</b>	Zone A Property Tax Revenue	0.00	125,105.00	125,105.00
<b>4037</b>	Property Tax Zone B Received	550,212.08	790,343.00	939,888.00
<b>4038</b>	Property Tax Zone B Pass	565,178.45	1,821,073.00	1,821,073.00
<b>4039</b>	CalFIRE Sched A Prior Year Refunds	254,239.67	0.00	0.00
<b>Total Property Taxes</b>		<b>1,369,630.20</b>	<b>2,736,521.00</b>	<b>2,886,066.00</b>
<b>Grant Revenue</b>				
<b>4949</b>	Govt-State Grants	0.00	0.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Special Taxes &amp; Assessments</b>				
<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
<b>4050</b>	Special Fire Tax	0.00	673,342.00	673,342.00
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>700,850.00</b>	<b>700,850.00</b>
<b>Other Revenues</b>				
<b>4000</b>	Ambulance Agreement	42,731.14	67,134.00	67,134.00
<b>4930</b>	Other Revenue	200.00	0.00	0.00
<b>Total Other Revenues</b>		<b>42,931.14</b>	<b>67,134.00</b>	<b>67,134.00</b>
<b>Use of Money &amp; Property</b>				
<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	75,325.55	80,000.00	80,000.00
<b>4511</b>	Unrealized Change in Value	25,784.35	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>101,109.90</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>Total Revenues</b>		<b>1,513,671.24</b>	<b>3,584,505.00</b>	<b>3,734,050.00</b>

**EXPENDITURES**

<b>Personnel</b>				
<b>Salaries/Wages</b>				
<b>8295</b>	Resv FF-Overtime/Shift Coverage	13,407.38	38,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	54,087.83	150,000.00	150,000.00
<b>8345</b>	Resv FF-Special Projects	0.00	2,000.00	2,000.00
<b>Total Salaries/Wages</b>		<b>67,495.21</b>	<b>190,000.00</b>	<b>190,000.00</b>
<b>Payroll Taxes &amp; Benefits</b>				
<b>5020</b>	Social Security - Employer	3,980.81	10,000.00	10,000.00

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>5030</b>	Life Insurance - ER	1,532.47	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	336.62	850.00	850.00	
<b>5050</b>	Medicare - ER	978.70	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	41,627.78	62,000.00	60,000.00	UAL 58,998, \$1000 for Legacy CalPERS employee
<b>5102</b>	CA Training Tax - ER	45.90	175.00	175.00	
<b>5120</b>	Workers Comp Insurance	7,442.49	8,540.00	19,500.00	
<b>5124</b>	Retirement - ER - Tier 2	745.57	8,500.00	5,000.00	UAL 1336 - 14.72% for employee
<b>Total Payroll Taxes &amp; Benefits</b>		<b>56,690.34</b>	<b>95,065.00</b>	<b>100,525.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	1,070.00	4,000.00	4,000.00	Current employees
<b>5100</b>	Unemployment Insurance	1,457.81	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	3,986.50	4,000.00	4,000.00	New Employees
<b>Total Employment Services</b>		<b>6,514.31</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>130,699.86</b>	<b>299,165.00</b>	<b>304,625.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	51.00	3,000.00	3,000.00	
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>51.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	1,258.00	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,148.76	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	630.00	1,100.00	1,100.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
<b>7500</b>	Schedule A Charges	565,178.45	2,521,923.00	2,521,923.00	
<b>Total Contract Services</b>		<b>570,685.79</b>	<b>2,533,023.00</b>	<b>2,533,023.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	585.00	5,000.00	40,000.00	Matching Grant available

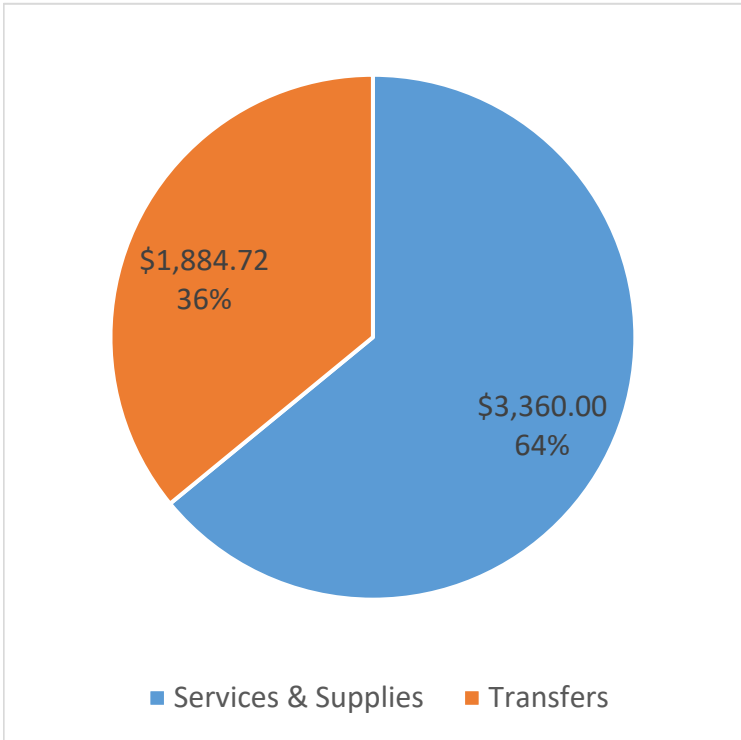


<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>6460</b>	Self-Contained Breathing Apparatus	49.32	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	3,000.00	3,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	1,350.97	1,300.00	1,300.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	11,860.77	27,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	35.38	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>16,654.21</b>	<b>61,300.00</b>	<b>96,300.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	36.00	0.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>96.00</b>	<b>60.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	7,752.29	7,200.00	7,400.00	
<b>7325</b>	Insurance	64,488.83	64,500.00	74,550.00	Estimate up 15.57%
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>72,241.12</b>	<b>73,700.00</b>	<b>83,950.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	3,598.86	8,000.00	8,000.00	
<b>7326</b>	Legal Services	6,122.32	10,000.00	15,000.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>9,721.18</b>	<b>19,500.00</b>	<b>24,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	3,939.67	5,000.00	6,000.00	Costs are going up,
<b>7160</b>	Postage, Shipping & Mail Supplies	12.95	2,000.00	2,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>7230</b>	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
<b>7240</b>	Propane	250.00	300.00	300.00	
	<b>Total Office/Operations</b>	<b>4,267.37</b>	<b>10,400.00</b>	<b>11,400.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	249.55	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	427.50	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	1,251.27	1,000.00	1,000.00	
	<b>Total Other Expense</b>	<b>1,928.32</b>	<b>3,000.00</b>	<b>3,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	610.58	910.00	910.00	
<b>6025</b>	Telephone	1,588.50	2,400.00	2,400.00	
<b>8610</b>	Electric	2,459.32	2,460.00	2,460.00	
<b>8620</b>	Gas Service	1,254.72	2,500.00	2,000.00	
<b>8630</b>	Trash Services	2,161.68	2,800.00	2,800.00	
<b>8640</b>	Water and Water Services	3,462.05	6,000.00	6,000.00	
<b>8659</b>	Utility Cable Charges	1,231.91	2,200.00	2,000.00	
<b>8670</b>	Street Lighting	94.64	135.00	135.00	
	<b>Total Rent &amp; Utilities</b>	<b>12,863.40</b>	<b>19,405.00</b>	<b>18,705.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	525.92	526.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	3,334.74	3,000.00	3,750.00	
<b>6750</b>	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	23,426.92	24,500.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	6,780.09	28,000.00	15,000.00	
	<b>Total Repairs &amp;</b>	<b>34,067.67</b>	<b>59,726.00</b>	<b>33,250.00</b>	
<b>Travel &amp; Training</b>					
<b>6300</b>	DMV Driv Lic Class B	0.00	0.00	0.00	
<b>7141</b>	CERT Training Supplies	0.00	100.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	394.64	400.00	400.00	
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	500.00	
	<b>Total Travel &amp; Training</b>	<b>394.64</b>	<b>1,400.00</b>	<b>1,400.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>722,874.70</b>	<b>2,786,550.00</b>	<b>2,810,588.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	33,273.95	62,567.00	60,000.00	
<b>9085</b>	Vehicle Purchase	0.00	40,000.00	40,000.00	Outfitting Command
	<b>Total Capital Outlay</b>	<b>33,273.95</b>	<b>102,567.00</b>	<b>100,000.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	103,318.00	130,000.00	Updated Vehicle Sinking Fund to better account for the future
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>193,318.00</b>	<b>220,000.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	56,316.96	75,089.28	79,158.19	
	<b>Total Transfers</b>	<b>56,316.96</b>	<b>75,089.28</b>	<b>79,158.19</b>	
	<b>Total Expenditures</b>	<b>943,165.47</b>	<b>3,456,689.28</b>	<b>3,514,371.19</b>	

<b>400 - VISTA DE ORO</b>			
Fund 400 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$5,147.84	\$5,244.72	\$96.88
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$852.16	\$755.28	



**400 - VISTA DE ORO**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024  
Budget**

**2024-2025  
Budget**

**Notes**

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting Assessments	3,841.37	6,000.00	6,000.00
	<b>Total Special Taxes &amp; Assessments</b>	<b>3,841.37</b>	<b>6,000.00</b>	<b>6,000.00</b>
	<b>Total Revenues</b>	<b>3,841.37</b>	<b>6,000.00</b>	<b>6,000.00</b>

**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	168.75	600.00	600.00	Engineering services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>168.75</b>	<b>600.00</b>	<b>600.00</b>	

**Legal & Professional**

7320	Professional & Consulting Services	0.00	230.00	230.00
7326	Legal Services	0.00	0.00	0.00
7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

**Rent & Utilities**

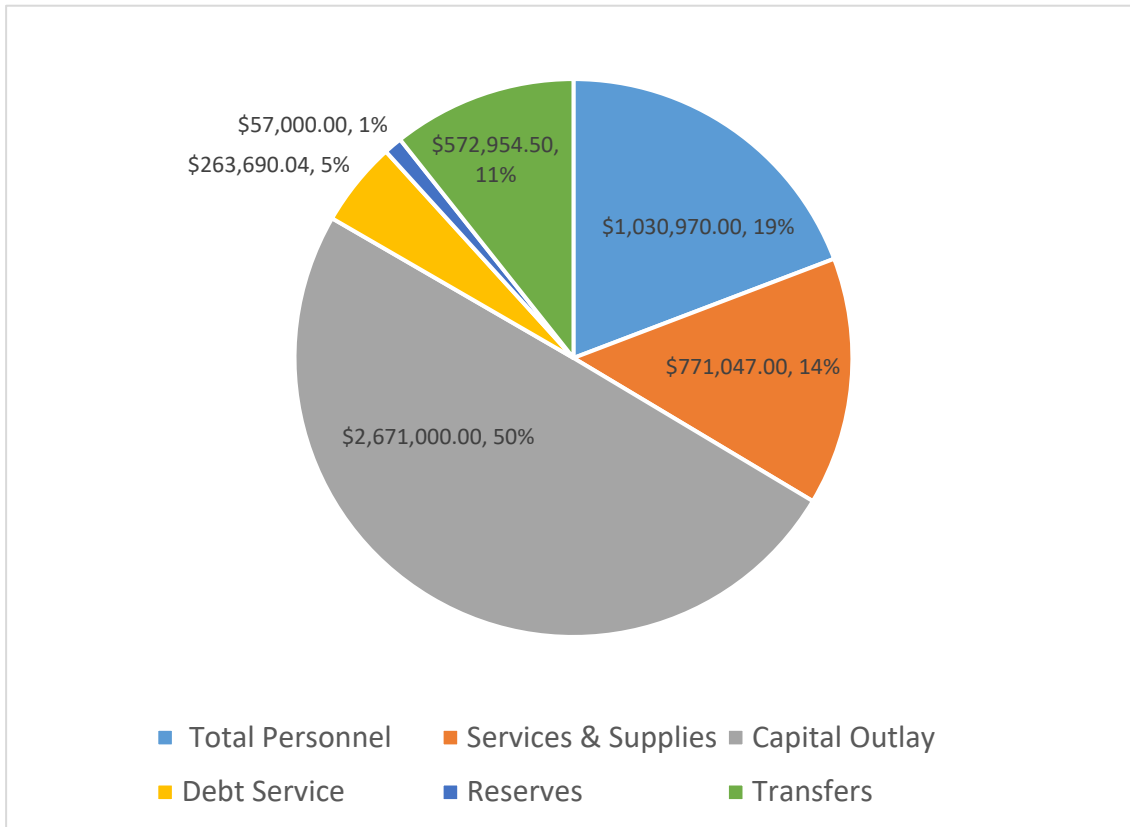
8670	Street Lighting	1,572.91	2,460.00	2,460.00
	<b>Total Rent &amp; Utilities</b>	<b>1,572.91</b>	<b>2,460.00</b>	<b>2,460.00</b>
	<b>Total Services &amp; Supplies</b>	<b>1,741.66</b>	<b>3,360.00</b>	<b>3,360.00</b>

**TRANSFERS**

9511	Interfund Transfer Out	1,340.82	1,787.84	1,884.72
	<b>Total Transfers</b>	<b>1,340.82</b>	<b>1,787.84</b>	<b>1,884.72</b>
	<b>Total Expenditures</b>	<b>3,082.48</b>	<b>5,147.84</b>	<b>5,244.72</b>

**Net Revenues over Expenditures      758.89      852.16      755.28**

<b>500 - Water</b>			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
<b>Expenditures</b>			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$771,047.00	\$98,682.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$572,954.50	\$29,451.14
<b>TOTAL Expenditures</b>	<b>\$5,239,918.89</b>	<b>\$5,366,661.54</b>	<b>\$126,742.65</b>
<b>TOTAL Revenue</b>	<b>\$3,309,526.10</b>	<b>\$3,381,144.10</b>	<b>\$71,618.00</b>
Net Revenue/Expenses		-\$1,985,517.44	



**500 - WATER**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

**REVENUES**

**Property Taxes**

4035	Zone A Property Tax Revenue	203,580.77	50,102.00	50,102.00
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<b>Total Property Taxes</b>		<b>203,580.77</b>	<b>50,102.00</b>	<b>50,102.00</b>
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**Grant Revenue**

4950	Grants	105,240.13	0.00	0.00
4965	BMC	229,096.39	0.00	0.00

<b>Total Grant Revenue</b>		<b>334,336.52</b>	<b>0.00</b>	<b>0.00</b>
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**Service Charges & Fees**

4030	Residential Single Family	1,702,621.42	2,466,860.00	<b>2,525,100.00</b>
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4102	Residential- Multi - Family-Water Sales	187,008.05	253,274.00	<b>259,300.00</b>
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4103	Commercial, Home Care, Retail-Water Sales	377,681.89	348,830.00	<b>357,100.00</b>
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4104	Irrigation- Water Sales	45,706.91	34,568.00	<b>35,400.00</b>
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4114	Water Other Service Revenues	35.62	1,000.00	1,000.00
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4931	Water Activation Fees	3,450.00	6,000.00	6,000.00
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4932	Penalties	19,165.26	21,000.00	21,000.00
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4933	Door Hangers/Lockout Notices	7,920.00	12,000.00	<b>10,000.00</b>
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4937	NSF Fees	400.00	400.00	<b>650.00</b>
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<b>Total Service Charges &amp; Fees</b>		<b>2,343,989.15</b>	<b>3,143,932.00</b>	<b>3,215,550.00</b>
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**Other Revenues**

4040	Refunds	0.00	0.00	0.00
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4930	Other Revenue	11,306.86	9,000.00	9,000.00	Service upgrades, Surplus sales
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4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00
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**500 - WATER**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
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<b>Total Other</b>		<b>11,306.86</b>	<b>9,000.00</b>	<b>9,000.00</b>	
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**Revenues**

**Use of Money & Property**

4504	Interest Income	5,003.75	6,492.10	6,492.10	From Drainage Loan
4510	Investment Income on funds	105,650.20	100,000.00	100,000.00	
4511	Unrealized Change in Value	32,609.88	0.00	0.00	

<b>Total Use of Money &amp; Property</b>		<b>143,263.83</b>	<b>106,492.10</b>	<b>106,492.10</b>	
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<b>Total Revenues</b>		<b>3,036,477.13</b>	<b>3,309,526.10</b>	<b>3,381,144.10</b>	
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**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8018	Holiday Pay	23,534.28	27,800.00	29,000.00	
8045	Overtime Pay	5,559.67	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,400.00	
8051	Floating Holiday Pay	1,934.96	6,500.00	5,500.00	
8054	Salaries & Wages - Regular	352,189.78	555,450.00	567,500.00	
8056	Retroactive Pay	0.00	1,000.00	500.00	
8060	Sick Leave Pay	18,735.13	18,000.00	13,500.00	
8063	Standby Pay	18,902.94	28,000.00	28,000.00	
8066	Comp Time Used	14,331.22	18,000.00	19,000.00	
8081	Vacation Pay	37,363.44	32,000.00	37,000.00	
<b>Total Salaries/Wages</b>		<b>474,447.18</b>	<b>698,950.00</b>	<b>712,400.00</b>	

**Payroll Taxes &**

**Benefits**

5030	Life Insurance - ER	1,324.55	2,000.00	2,000.00	
5031	Disability Insurance	791.92	1,100.00	1,100.00	
5032	Employee Assistance Program	0.00	0.00	302.50	
5035	AD & D Insurance	296.73	450.00	450.00	
5040	LTD Insurance	3,625.17	5,000.00	5,000.00	
5050	Medicare - ER	7,090.56	9,600.00	11,000.00	
5060	Cafeteria Plan - ER	59,813.26	76,500.00	81,000.00	High Rate increases
5070	Retirement ER - Regular	101,312.34	140,000.00	158,000.00	UAL \$93089 - Legacy 65000
5075	Retirees Medical - ER	1,547.81	2,000.00	300.00	



**500 - WATER**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

5102	CA Training Tax - ER	52.49	50.00	52.50
5120	Workers Comp Insurance - ER	19,946.37	19,950.00	38,505.00
5124	Retirement - ER - Tier 2	10,548.62	14,400.00	18,900.00
<b>Total Payroll Taxes &amp; Benefits</b>		<b>206,349.82</b>	<b>271,050.00</b>	<b>316,610.00</b>

UAL 3500 + 15400 Pepra

**Employment Services**

5100	Unemployment Insurance - ER	1,522.49	2,000.00	1,800.00
6200	Hiring, Advertising &	0.00	0.00	0.00
6230	Medical Exam	0.00	160.00	160.00
<b>Total Employment Services</b>		<b>1,522.49</b>	<b>2,160.00</b>	<b>1,960.00</b>
<b>Total Personnel</b>		<b>682,319.49</b>	<b>972,160.00</b>	<b>1,030,970.00</b>

**Services & Supplies**

**Clothing & Uniform**

7246	Uniform & Gear	108.74	2,600.00	2,600.00
7248	Uniform Safety Boots	350.00	875.00	1,250.00
<b>Total Clothing &amp; Uniform</b>		<b>458.74</b>	<b>3,475.00</b>	<b>3,850.00</b>

**Contract Services**

6100	Labor & Support-IT Services	3,685.02	3,250.00	5,000.00
6110	IT Purchased Services	1,279.91	2,000.00	1,740.00
7250	Water Quality Testing	42,559.00	60,000.00	60,000.00
7255	Security Services	2,715.00	4,000.00	4,000.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	790.43	1,056.00	1,140.00
<b>Total Contract Services</b>		<b>51,029.36</b>	<b>70,306.00</b>	<b>71,880.00</b>

**Equipment & Tools**

6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	2,558.46	3,500.00	3,500.00
7253	Rent - Equipment	0.00	500.00	500.00

<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
7256	Meter Purchases & Replacements	3,942.00	2,000.00	2,000.00	
<b>Total Equipment &amp; Tools</b>		<b>7,025.52</b>	<b>8,700.00</b>	<b>8,700.00</b>	
<b>Financial Services</b>					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	62.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
<b>Total Financial Services</b>		<b>62.00</b>	<b>350.00</b>	<b>350.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6120	Computer Licenses	4,479.80	8,000.00	39,872.00	Cusi Billing Software upgrade, conversion and implementation
6340	Misc Fees	500.00	900.00	900.00	
6342	Fees - Regulatory	22,633.12	25,000.00	25,000.00	
6345	Property Taxes & Assess. Costs	2,561.30	7,500.00	7,500.00	
7325	Insurance	87,735.00	88,165.00	101,900.00	Estimate up 15.57%
		<b>117,909.22</b>	<b>129,565.00</b>	<b>175,172.00</b>	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>					
<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	422,763.70	140,000.00	140,000.00	
7320	Professional & Consulting Services	23,102.15	20,000.00	59,000.00	Increased to cover Optimized Investment Partners Fees and Water Master Plan
7326	Legal Services	575.00	3,000.00	3,000.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
7340	Legal Notifications	332.51	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>446,773.36</b>	<b>164,000.00</b>	<b>203,000.00</b>	
<b>Office/Operations</b>					
6130	Computer Hardware	1,412.02	1,800.00	1,800.00	
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	419.82	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	6,364.00	10,000.00	10,000.00	

<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
7180	Billing Supplies, Forms & Printing	14,435.47	21,000.00	21,000.00	
7226	Membership & Dues	3,064.65	3,065.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	766.74	1,000.00	1,000.00	
7237	Process Control & Treatment Supplies	6,462.60	10,000.00	10,000.00	
7239	Water Treatment Chemicals	11,801.33	20,000.00	20,000.00	
7249	Safety Supplies	821.25	1,200.00	1,200.00	
<b>Total Office/Operations</b>		<b>47,547.88</b>	<b>71,065.00</b>	<b>71,065.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	1,727.55	2,000.00	8,000.00	New programs implementation
<b>Total Other Expense</b>		<b>1,727.55</b>	<b>2,250.00</b>	<b>8,250.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,693.57	2,200.00	2,200.00	
6025	Telephone	8,927.72	13,000.00	13,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	106,365.71	145,000.00	145,000.00	
8620	Gas Service	174.36	250.00	250.00	
8630	Trash Services	2,485.93	3,205.00	3,205.00	
8644	Disposal Services	5,186.00	7,600.00	7,600.00	
8670	Street Lighting	520.73	640.00	750.00	
<b>Total Rent &amp; Utilities</b>		<b>125,354.02</b>	<b>171,895.00</b>	<b>172,005.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	508.67	509.00	525.00	
6422	R & M - Hydrants	851.98	1,300.00	1,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,766.28	4,000.00	4,000.00	
6641	R & M - Wells	414.28	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	650.43	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	202.32	600.00	600.00	

**500 - WATER**

**Fiscal YTD  
3/31/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

6830	Paving & Concrete	208.34	500.00	500.00
6900	R & M - Buildings & Structures	12,919.70	10,000.00	15,000.00
7241	R & M - Water Distribution System	4,387.50	5,000.00	10,000.00
<b>Total Repairs &amp; Maintenance</b>		<b>21,909.50</b>	<b>24,109.00</b>	<b>34,125.00</b>

**Travel & Training**

7323	Books, Publications & Subscriptions	0.00	350.00	350.00
7324	Education & Training Fees	2,003.25	2,000.00	1,000.00
8410	Certifications	240.00	500.00	500.00
8510	Lodging & Meals - Local	75.00	1,400.00	1,400.00
8539	Meals	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	534.22	600.00	600.00
<b>Total Travel &amp; Training</b>		<b>2,852.47</b>	<b>4,850.00</b>	<b>3,850.00</b>

**Vehicle Maintenance & Repairs**

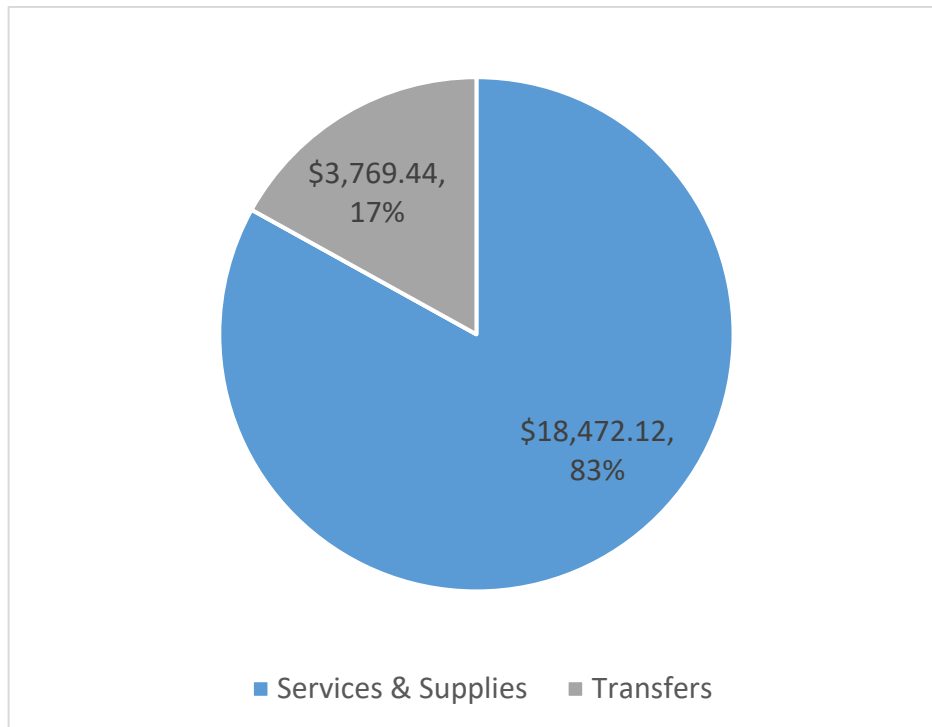
7006	Tuneup/Oil/Maintenance	959.65	1,600.00	1,600.00
7211	Misc Fuel & Diesel	2,730.37	4,500.00	4,000.00
7220	Gasoline	5,732.91	9,000.00	8,000.00
7228	Markings & Other Misc Services	0.00	200.00	200.00
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,801.21	6,500.00	5,000.00

<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>11,224.14</b>	<b>21,800.00</b>	<b>18,800.00</b>
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<b>Total Services &amp; Supplies</b>		<b>833,873.76</b>	<b>672,365.00</b>	<b>771,047.00</b>
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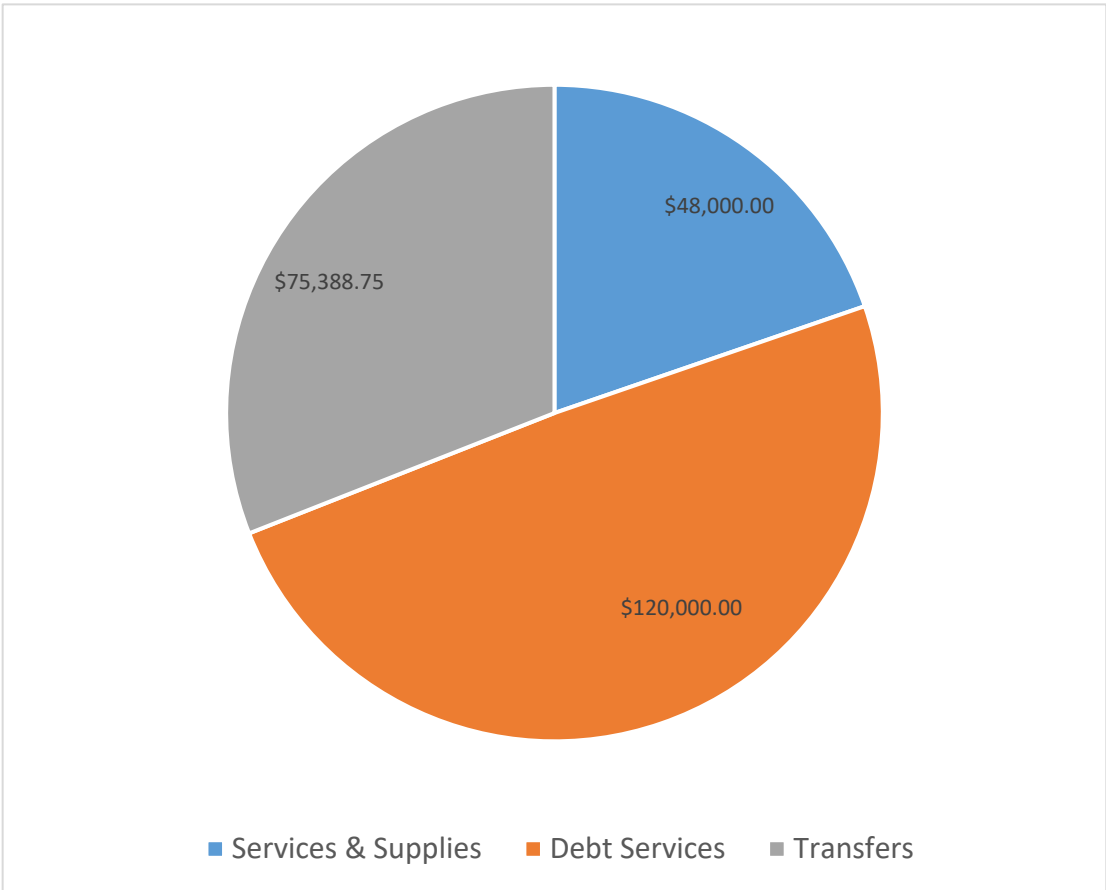
<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>Capital Outlay</b>					
9006	Infrastructure CIP	1,560,057.10	2,730,000.00	2,560,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	New ZEV \$81,000; chargers \$30,000
<b>Total Capital Outlay</b>		<b>1,560,057.10</b>	<b>2,730,000.00</b>	<b>2,671,000.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	192,409.45	192,409.45	197,219.69	
9023	Debt Service - Interest & Annual Fee	63,954.74	63,954.75	59,084.39	
9024	Loan Administration Fee	7,963.18	8,526.33	7,385.96	
<b>Total Debt Service</b>		<b>264,327.37</b>	<b>264,890.53</b>	<b>263,690.04</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	407,627.55	543,503.36	572,954.50	
<b>Total Transfers</b>		<b>407,627.55</b>	<b>543,503.36</b>	<b>572,954.50</b>	
<b>Total Expenditures</b>		<b>3,748,205.27</b>	<b>5,239,918.89</b>	<b>5,366,661.54</b>	

<b>600 - Wastewater</b>			
Fund 600 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Expenditures			
Services & Supplies	\$17,812.17	\$18,472.12	\$659.95
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
TOTAL Expenditures	\$21,387.85	\$22,241.56	\$853.71
TOTAL Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Net Revenue/Expenses		-\$305.00	



<b>600 - WASTEWATER</b>		<b>Fiscal YTD 3/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	21,108.97	21,082.85	22,241.56	
<b>Total Revenues</b>		<b>21,108.97</b>	<b>21,082.85</b>	<b>22,241.56</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Financia Services</b>					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	
<b>Total Financial Services</b>		<b>1,815.00</b>	<b>1,815.00</b>	<b>1,815.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	244.08	270.00	270.00	
<b>Total Ins., Licenses &amp;</b>		<b>244.08</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	11,989.88	15,692.17	16,352.12	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>11,989.88</b>	<b>15,692.17</b>	<b>16,352.12</b>	
<b>Total Services &amp; Supplies</b>					
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>14,048.96</b>	<b>17,812.17</b>	<b>18,472.12</b>	
<b>Debt Service</b>					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,681.73	3,575.68	3,769.44	
<b>Total Transfers</b>		<b>2,681.73</b>	<b>3,575.68</b>	<b>3,769.44</b>	
<b>Total Expenditures</b>		<b>16,730.69</b>	<b>21,387.85</b>	<b>22,241.56</b>	
<b>Net Revenues over Expenditures</b>		<b>4,378.28</b>	<b>-305.00</b>	<b>0.00</b>	

<b>650 - Solid Waste</b>			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$48,000.00	\$48,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$100,000.00	\$100,000.00
Transfers	\$71,513.60	\$75,388.75	\$3,875.15
TOTAL Expenditures	\$239,513.60	\$343,388.75	\$103,875.15
TOTAL Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Net Revenue/Expenses	\$141,486.40	\$36,611.25	

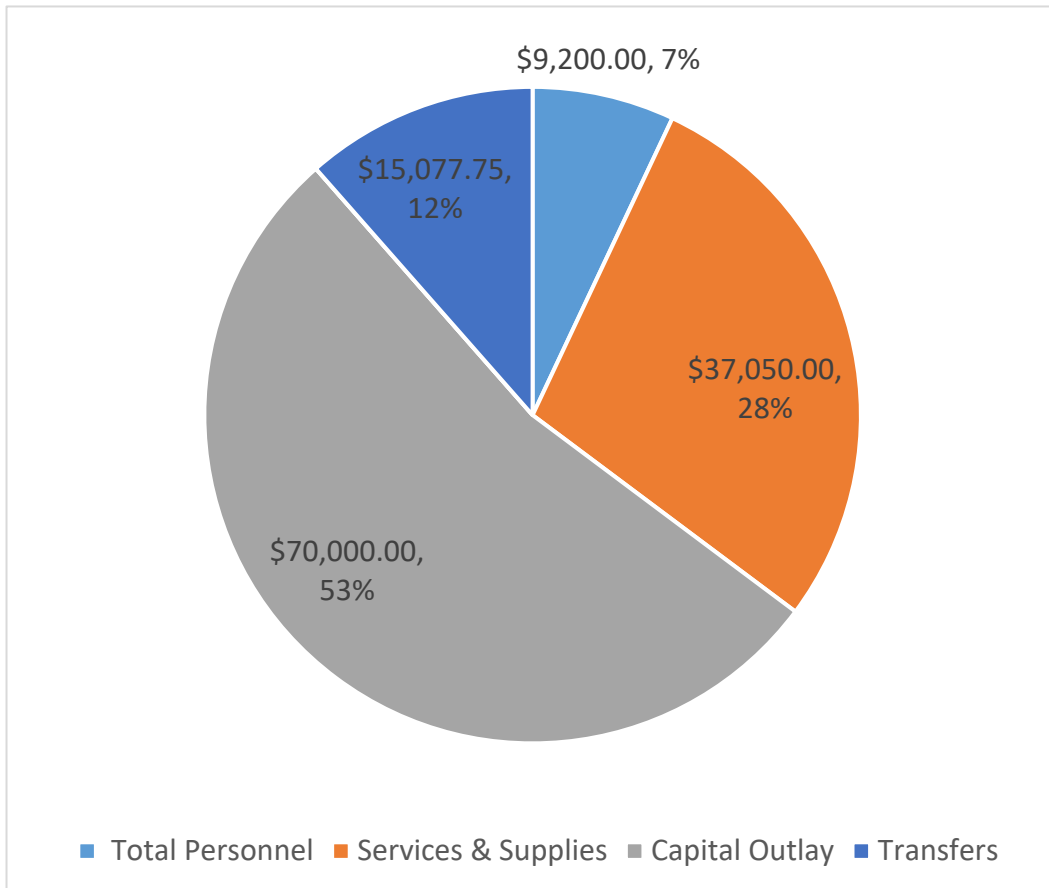




<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
<b>REVENUES</b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	353,060.28	350,000.00	375,000.00	
	<b>Total Property Taxes</b>	<b>353,060.28</b>	<b>350,000.00</b>	<b>375,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	5,459.83	0.00	5,000.00	
	<b>Total Use of Money &amp; Property</b>	<b>5,459.83</b>	<b>0.00</b>	<b>5,000.00</b>	
	<b>Total Revenues</b>	<b>358,520.11</b>	<b>350,000.00</b>	<b>380,000.00</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
					Salaries paid through the cost allocation plan
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	119.77	35,000.00	35,000.00	Rate setting study; base year rate review
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	2,000.00	2,000.00	
	<b>Total Legal &amp; Professional</b>	<b>119.77</b>	<b>39,000.00</b>	<b>39,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	396.75	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	<b>Total Office/Operations</b>	<b>396.75</b>	<b>3,500.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	0.00	2,500.00	2,500.00	
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
	<b>Total Other Expense</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	
<b>Rent &amp; Utilities</b>					
					Paid through cost allocation plan
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	

<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>516.52</b>	<b>48,000.00</b>	<b>48,000.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	0.00	
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Debt Service</b>					
8952	Amortization of franchise asset	90,000.00	120,000.00	120,000.00	
9022	Debt Service - Principal	0.00	0.00	0.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
	<b>Total Debt Service</b>	<b>90,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency Reserve	0.00	0.00	100,000.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	53,635.23	71,513.60	75,388.75	
	<b>Total Transfers</b>	<b>53,635.23</b>	<b>71,513.60</b>	<b>75,388.75</b>	
	<b>Total Expenditures</b>	<b>144,151.75</b>	<b>239,513.60</b>	<b>343,388.75</b>	

<b>800 - Drainage</b>			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$250,582.39	\$3,251.00
<b>Expenditures</b>			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,077.75	\$775.03
Debt Service	\$63,890.50	\$66,221.49	\$2,330.99
TOTAL Expenditures	\$203,993.22	\$197,549.24	-\$6,443.98
TOTAL Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Net Revenue/Expenses	\$104,988.17	\$53,033.15	

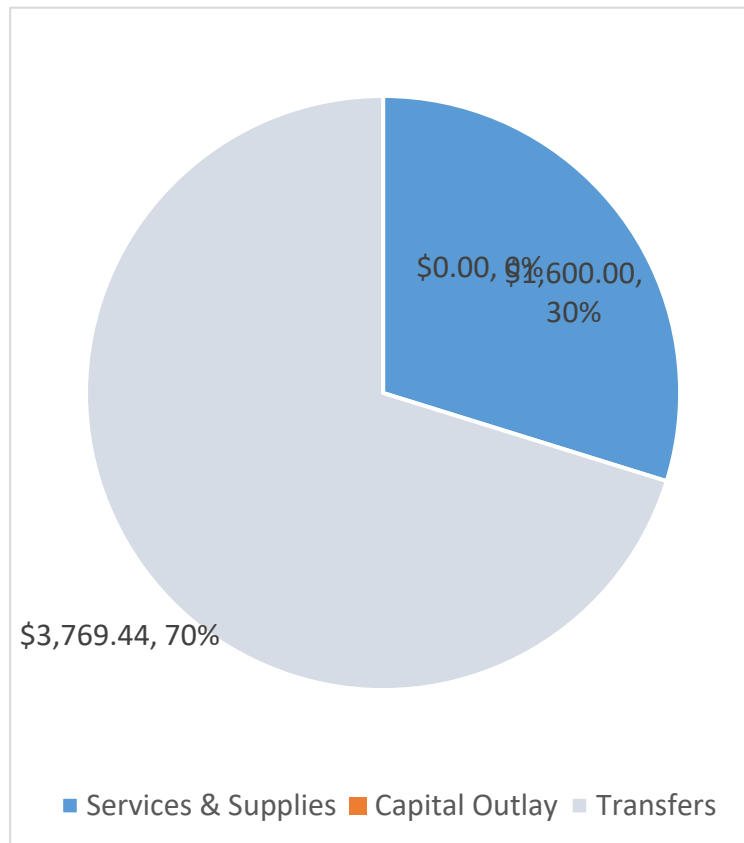


<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
<b>REVENUES</b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	109,804.39	109,804.39	
4035	Zone D & F Property Taxes	28,846.17	41,679.00	44,930.00	Based on County Estimate
<b>Total Property Taxes</b>		<b>28,846.17</b>	<b>151,483.39</b>	<b>154,734.39</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	65,519.00	95,248.00	95,248.00	Actual on 9J Tax Rolls
<b>Total Special Taxes &amp; Assessments</b>		<b>65,519.00</b>	<b>95,248.00</b>	<b>95,248.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	247.50	0.00	0.00	
<b>Total Other Revenues</b>		<b>247.50</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	11,541.80	600.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>11,541.80</b>	<b>600.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>106,154.47</b>	<b>247,331.39</b>	<b>250,582.39</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	186.54	200.00	200.00	
8054	Salaries & Wages - Regular	6,822.38	12,000.00	9,000.00	
<b>Total Salaries/Wages</b>		<b>7,008.92</b>	<b>12,200.00</b>	<b>9,200.00</b>	
<b>Total Personnel</b>		<b>7,008.92</b>	<b>12,200.00</b>	<b>9,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	4,656.95	5,000.00	2,000.00	
7242	Minor Tools, Accessories & Field Machines	1,641.32	2,000.00	1,000.00	
<b>Total Equipment &amp; Tools</b>		<b>6,298.27</b>	<b>7,000.00</b>	<b>3,000.00</b>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	1,500.00	1,500.00	
7325	Insurance	852.32	900.00	1,050.00	Estimate up 15.57%
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,307.43</b>	<b>10,000.00</b>	<b>10,150.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	2,380.66	3,000.00	5,000.00	
7326	Legal Services	5,915.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>8,295.66</b>	<b>9,000.00</b>	<b>11,000.00</b>	
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.40	600.00	500.00	
<b>Total Office/Operations</b>		<b>0.40</b>	<b>1,150.00</b>	<b>1,050.00</b>	
<b>Other Expense</b>					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	883.31	1,350.00	1,350.00	
6025	Telephone	258.82	350.00	350.00	
8610	Electric	1,455.28	1,500.00	1,500.00	
8670	Street Lighting	947.35	1,200.00	1,300.00	
<b>Total Rent &amp; Utilities</b>		<b>3,544.76</b>	<b>4,400.00</b>	<b>4,500.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	48.45	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	230.53	5,500.00	1,500.00	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>758.95</b>	<b>8,050.00</b>	<b>4,050.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	0.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	826.46	1,200.00	1,000.00	
7220	Gasoline	1,433.25	2,500.00	2,000.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>2,259.71</b>	<b>3,700.00</b>	<b>3,000.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>29,465.18</b>	<b>43,600.00</b>	<b>37,050.00</b>	
<b>Debt Service</b>					
2491	Internal Loan Due Water-500	42,914.14	57,398.40	57,500.44	
9023	Debt Service - Interest	5,003.75	6,492.10	8,721.05	
	<b>Total Debt Service</b>	<b>47,917.89</b>	<b>63,890.50</b>	<b>66,221.49</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	47,852.99	70,000.00	70,000.00	
	<b>Total Capital Outlay</b>	<b>47,852.99</b>	<b>70,000.00</b>	<b>70,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	10,727.01	14,302.72	15,077.75	
	<b>Total Transfers</b>	<b>10,727.01</b>	<b>14,302.72</b>	<b>15,077.75</b>	
	<b>Total Expenditures</b>	<b>142,971.99</b>	<b>203,993.22</b>	<b>197,549.24</b>	

<b>900 - Parks &amp; Recreation</b>			
Fund 900 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$25,000.00	\$25,000.00	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
<b>TOTAL Expenditures</b>	<b>\$5,175.68</b>	<b>\$5,369.44</b>	<b>\$193.76</b>
<b>TOTAL Revenue</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>	<b>-\$31,475.68</b>	<b>\$19,630.56</b>	



**900 - PARKS & RECREATION**

Fiscal YTD 3/31/2024    FY 2023-2024 Budget    FY 2024-2025 Budget

Notes

<b>REVENUE</b>					
<b>Other Revenues</b>					
4034	Zone A Property Tax Revenue	0.00	15,000.00	15,000.00	
4655	Donations	0.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	11,952.21	10,000.00	10,000.00	
4511	Unrealized Change in Value	858.73	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>12,810.94</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Total Revenues</b>		<b>12,810.94</b>	<b>25,000.00</b>	<b>25,000.00</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	256.00	1,000.00	1,000.00	
7326	Legal Services	0.00	500.00	500.00	
<b>Total Legal &amp; Professional</b>		<b>256.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	0.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Services &amp; Supplies</b>		<b>256.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,681.73	3,575.68	3,769.44	
<b>Total Transfers</b>		<b>2,681.73</b>	<b>3,575.68</b>	<b>3,769.44</b>	
<b>Total Expenditures</b>		<b>2,937.73</b>	<b>47,175.68</b>	<b>5,369.44</b>	
<b>Net Revenues over Expenditures</b>		<b>9,873.21</b>	<b>(31,475.68)</b>	<b>19,630.56</b>	



**COST ALLOCATION PLAN**

**FISCAL-YEAR 2024-2025**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$753,887.50**

	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$79,158.19	\$572,954.50	\$75,388.75	\$3,769.44	\$15,077.75	\$1,884.72	\$1,884.72	\$3,769.44	\$753,887.50

**Capital Improvement Project Summary**

<b>Budget Code</b>	<b>FY 23/24 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 23/24 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
500/9006	Program "C" Well Construction	\$1,378,000.00	\$970,000.00	\$408,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00	\$450,000.00	\$250,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00	Deferred
	<b>TOTAL</b>		\$1,420,000.00	\$758,000.00	

	<b>FY 24/25 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 23/24 Expenditures</b>	<b>Carryover Balance</b>
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water Yard Office-Phase 1	\$50,000.00		
500/9006	10th Street Tank Interior Coating	\$150,000.00		
500/9006	SCADA	\$750,000.00		
	<b>TOTAL</b>	\$2,560,000.00		\$508,000.00

**Vehicle, Equipment & Features**

500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00		
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Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements			
3411	Command 2023 Term=0Yrs; 3.5% A	80,000	82,400	84,872	87,418	90,041	92,742	95,988	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055			
							Transferred from 3411									Transferred from 3411					Transferred from 3411															
U15	Utility 2003 Term=10Yrs; 3.5% A	65,017	66,968	68,977	71,046	73,177	75,373	78,011	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055			
MS 15	Rescue Squad 2017 Term=15Yr; 3.5% A	185,658	191,228	196,965	202,874	208,960	215,238	221,710	228,388	235,273	242,366	249,669	257,184	264,914	272,861	280,927	289,116	297,431	305,876	314,455	323,172	332,031	341,035	350,188	359,491	368,948	378,554	388,315	398,236	408,314	418,556	428,969	439,551	2062/2063		
E 215	Engine 2013 (Equip too) Term=15Yr; 4.5% A	669,662	693,100	717,359	742,466	768,463	795,369	823,194	851,959	881,674	912,349	944,004	976,659	1,010,334	1,045,059	1,080,854	1,117,739	1,155,734	1,194,859	1,235,134	1,276,569	1,319,174	1,362,959	1,407,934	1,454,119	1,501,534	1,550,289	1,600,404	1,651,889	1,704,754	1,758,999	1,814,634	1,871,659	1,930,084	1,989,909	2051/2052
E 15	Engine 2021 (Equip too) Term=15Yr; 4.5% A	672,913	696,465	720,841	746,071	772,183	800,000	1,045,000	1,062,025	1,141,166	1,192,519	1,246,182	1,302,260	1,360,862	1,422,101	1,486,095	1,552,969	1,622,853	1,695,881	1,772,196	1,851,945	1,935,282	2,022,370	2,113,377	2,208,479	2,307,860	2,411,714	2,520,241	2,633,652	2,752,166	2,876,014	3,005,434	3,145,434	2051/2052		
	Replacement Cost	80,000		761,300	90,041						110,148		117,994	408,869	130,822		1,772,196	155,375		178,296																
	Net Cost	80,000		761,300	90,041						110,148		117,994	408,869	130,822		1,772,196	155,375		178,296																
	Cumulative Replacement Costs	80,000		841,300	931,341						1,041,489		1,159,483	1,568,352	1,699,174		3,471,370	3,626,745		3,805,041																

Contribution Each Fiscal Year	B	121,644	85,000	89,250	93,713	98,388	103,318	108,509	136,500	143,325	150,491	158,016	165,917	174,212	182,923	192,068	201,673	211,756	222,344	233,461	245,134	257,391	270,261	283,774	297,962	312,861	328,504	344,929	362,176	380,281	399,298	419,263
Sinking Fund Balance		705,352	710,352	799,602	132,015	140,372	243,690	373,690	510,190	653,515	804,006	851,874	1,017,790	1,074,009	848,063	909,311	1,110,983	1,322,740	1,545,084	6,349	251,483	353,499	623,760	907,534	1,205,496	1,340,060	1,668,564	2,013,492	2,375,667	2,755,951	2,258,491	2,677,754

Notes	
A	3.5% and 4.5% inflation rates based on current information - starting in FY 24/25, subject to change.
B	Sinking fund contributions increased by 5% each year, as of 17/18
C	Cost of replacement E215 engine is offset by estimated selling price of \$20,000 in FY23/24
D	Removed selling price from the equation based on previous trends. (Example Fire Truck sold for 5k instead of 25k Due to a Utility Truck getting minor usage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and take the Command vehicle and have it replace the Utility Vehicle. Similar to how the new Fire Engine is downgraded to ME 215. Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
E	Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed
I	Change replacement cost for Fire Department truck to 1M and \$980,000. Based on cost of Fire Truck purchased by County Fire in FY 23/24
J	Change replacement cost of Rescue Squad Truck to \$300,000 based on Chief Provenca recommendation
L	Increase Contribution for FY 24/25 by 25.82% to ensure the District has enough funds for replacement cost in future FY's, and then leave 5% contribution increase each FY following.

Fiscal Year	Schedule
24/25	Replace U15 with 3411 after the 3411 replacement is outfitted - No cost as Command Vehicle is outfitted with everything U15 needs
28/29	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
32/33	Replace MS 15
33/34	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
36/27	Replace E215 with E15, Retire/Sell E215, Purchase E15
38/39	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
42/43	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace MS 15

Larger Copies will be available at the Meeting