



June 1, 2023

TO: LOCSD Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 2A – 06/01/2023 Board Meeting
Adopt Resolution Approving the Fiscal Year 2023-2024
Final Budget

President
Charles L. Cesena

Vice President
Marshall E. Ochylski

Directors
Matthew D. Fourcroy
Troy C. Gatchell
Christine M. Womack

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DESCRIPTION

State law requires that the District adopt a budget for the ensuing fiscal year by July 1. This report provides an overview Fiscal Year (FY) 2023/2024 Final Budget which is attached.

STAFF RECOMMENDATION

Staff recommends the following:

Motion: I move that the Board adopt Resolution 2023-21 approving the Fiscal Year 2023/2024 final budget.

DISCUSSION

This FY 2023-2024 Final Budget Document (attached) includes a variety of information designed to assist the reader in understanding the District’s financial health and fiscal priorities for the 2023-2024 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and the District as a whole.

This budget continues to implement the District’s reserve policies, which were amended and updated in 2017 to ensure the sustainability of the District’s operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2023 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Staff presented the preliminary budget to the Board at your May 4, 2023 meeting. Direction was provided and incorporated into the final budget document. Some additional information was received after the May 4th meeting and has been incorporated as well.

The following summarizes the budget requests presented at the May 4th meeting including any changes that were made based on Board direction.

Fund 100 – Administration

No Change from May 4, 2023 Board Meeting.

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).

Impact to Budget: Overall personnel costs increased by about \$7,630.00, an increase of roughly 4% over FY 2022-23. The Services and Supplies budget decreased by approximately \$5,450. The overall budget impact net increase of \$2,178.00, which is about 0.31% over FY 2022-23.

Fund 100 – Summary

The proposed Administration budget will see about a 0.31% increase in expenditures for FY 2023-24. The overall increase in Fund 100 is approximately \$2,178.00. The Personnel cost increase is associated with recommended COLA increases for the Administrative Clerk of 5.25% (SLOCEA contract), ASM of 4% and General Manager of 3%.

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

100 - ADMINISTRATION			
Fund 100 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$712,957.50	\$715,136.00	\$2,178.50
Expenditures			
Personnel	\$405,172.50	\$412,803.50	\$7,631.00
Services & Supplies	\$307,785.00	\$302,332.50	-\$5,452.50
TOTAL Expenditures	\$712,957.50	\$715,136.00	\$2,178.50
TOTAL Revenue	\$712,957.50	\$715,136.00	\$2,178.50

Fund 200 – Bayridge Estates

No Change from May 4, 2023 Board Meeting.

Major Requests: No major request.

Impact to Budget: Minor increase in recommended cost allocation of \$5.45.

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.

200 - Bayridge			
Fund 200	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$9,181.55	\$9,187.00	\$5.45
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00

Fund 301 – Fire

Changes from May 4, 2022 meeting:

Per Board direction, the Zone A property tax revenue allocation was decreased from 67.3% to 41.7% which equates to \$125,105.00. Schedule A charges have been updated with the estimated amount to be \$2,521,923.00. The result is a \$352,373 increase (14%) over FY 2022-23 in Contract Services.

Impact to Budget: The increase in the Personnel costs is about \$9,540 due mainly to salary increases, there is an increase in the Services and Supplies budget by approximately \$391,427 mostly attributed to Schedule A charges. Other escalations in Vehicle Insurance costs and Equipment and Tools line items result in about a \$39,000 increase.

More detailed information is available in the attached Preliminary Budget worksheets.

301 - Fire			
Fund 301	2022-2023 Budget	2023-2024 Budget	Increase/
Budget Category			(Decrease)
Revenue	\$3,270,808.78	\$3,506,505.00	\$235,696.22
Expenditures			
Total Personnel	\$289,625.00	\$299,165.00	\$9,540.00
Services & Supplies	\$2,395,487.00	\$2,786,914.00	\$391,427.00
Capital Outlay	\$155,747.00	\$122,567.00	-\$33,180.00
Reserves	\$188,398.00	\$193,318.00	\$4,920.00
Transfers	\$71,295.75	\$75,089.28	\$3,793.53
Total Expenditure	\$3,100,552.75	\$3,477,053.28	\$376,500.53
Total Revenue	\$3,270,808.78	\$3,506,505.00	\$235,696.22

Fund 400 – Vista de Oro

No Change from May 4, 2023 Board Meeting.

Major Requests: No major requests.

Impact to Budget: Minor increase in cost allocation of \$5.45.

Fund 400 – Mid-Year Budget Adjustment Summary

Basically, there are no changes in the Fund 400 budget except the minor 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.

400 - VISTA DE ORO			
Fund 400 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$5,142.39	\$5,147.84	\$5.45
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00

Fund 500 – Water

Changes made after the May 4, 2023 meeting:

Per Board direction, the Zone A property tax revenue allocation is set at a rate of approximately \$50,102 for the next two years.

The Capital Improvement Project Summary has been updated to reflect the water transmission phase of the project being completed FY 2023-24. The change is reflected in Fund 500 summary below.

Major Requests: Increase in Salaries/Wages and Payroll Taxes/Benefits per second year of the two-year SLOCEA Memorandum of Understanding (MOU), increases in Services and Supplies and the re-prioritization of the Capital Improvement Projects (CIP).

Impact to Budget: Using the preliminary estimated numbers, Total Employment Services will increase by approximately \$97,147.00. Services and Supplies budget will increase by \$17,065 and the Capital Outlay budget will increase about \$13,285 over last fiscal year.

The Services and Supplies budget was increased by about \$17,065, mainly from an increase in insurance costs of \$23,900.00. Reductions in other line items minimized the overall increase in Services and Supplies.

The Capital Improvement Project Plan has been re-prioritized based on the timing of taking the 16th Street north tank out of service for rehabilitation and adjustments in timing of construction Program C well water transmission main project. The following table reflects the changes in construction schedule previously discussed.

Capital Improvement Project Summary					
Budget Code	FY 22/23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	TOTAL		\$1,084,000.00	\$294,000.00	
	FY 23/24 Projects				
500/9006	Program "C" Well Construction	\$1,122,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	TOTAL	\$1,922,000.00			

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Preliminary Budget worksheets.

500 - Water			
Fund 500	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Budget Category			
Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08
Expenditures			
Total Personnel	\$858,833.00	\$955,980.00	\$97,147.00
Services & Supplies	\$615,067.00	\$636,717.00	\$21,650.00
Capital Outlay	\$1,908,715.00	\$1,922,000.00	\$13,285.00
Debt Service	\$264,949.19	\$264,890.53	-\$58.66
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$543,503.36	\$1,655.66
TOTAL Expenditures	\$4,246,411.89	\$4,380,090.89	\$133,679.00
TOTAL Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08

Fund 600 – Wastewater

Changes made after the May 4, 2023 meeting:

NBS provided an updated budget for their services which increased \$249.99 over initial budget.

Major Requests: No major requests.

Impact to Budget: Minor Increase in Administration Costs to NBS of \$1,656.17 and minor increase in cost allocation of \$10.89.

Fund 600 – Summary

Basically, there are minor changes in the Fund 600 budget with a slight 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.

600 - Wastewater			
Fund 600	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$19,720.79	\$21,082.85	\$1,362.06
Expenditures			
Services & Supplies	\$16,156.00	\$17,812.17	\$1,656.17
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,575.68	\$10.89
TOTAL Expenditures	\$19,720.79	\$21,387.85	\$1,667.06
TOTAL Revenue	\$19,720.79	\$21,082.85	\$1,362.06

Fund 650 – Solid Waste

No changes made since the May 4, 2023 meeting.

Major Requests: Fund 650 is still a relatively new budget with many assumptions and estimations built in. Other budgetary items such as Legal and Professional Services and 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: Small increase in Transfer of \$217.85 based on the revised cost allocation numbers.

Fund 650 – Summary

The anticipated revenue from the franchise fee is \$350,000.00 which is a \$105,000.00 increase from the previous fiscal year. There is a small increase of \$217.85 in Transfers.

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

650 - Solid Waste			
Fund 800	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$245,000.00	\$350,000.00	\$105,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$20,000.00	\$17,000.00	-\$3,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,295.75	\$71,513.60	\$217.85
TOTAL Expenditures	\$211,295.75	\$208,513.60	-\$2,782.15
TOTAL Revenue	\$245,000.00	\$350,000.00	\$105,000.00

Fund 800 – Drainage

Changes made since the May 4, 2023 Meeting:

Per Board direction, the Zone A property tax revenue allocation is set at a rate of approximately \$109,804.39.

Major Requests: Proposed minor increases in Personnel Costs and major expenditure for the interfund loan approved by the Board for the Cabrillo Basin repairs.

Impact to Budget: Increase in Personnel costs of about \$1,000.00 and \$63,890.00 increase for debt service.

Fund 800 – Summary

Revenues for Fund 800 will increase based on estimations provided by the County for Zone D and F revenues by about \$2,400.00. Per Board direction, Zone A funding will be \$109,804.39. The Drainage Assessment fee on each parcel will remain about the same.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Preliminary Budget worksheets.

800 - Drainage			
Fund 800	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$135,138.00	\$247,331.39	\$112,193.39
Expenditures			
Total Personnel	\$11,200.00	\$12,200.00	\$1,000.00
Services & Supplies	\$34,123.00	\$33,950.00	-\$173.00
Capital Outlay	\$18,000.00	\$18,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,302.72	\$43.57
Debt Service	\$0.00	\$63,890.50	\$63,890.50
TOTAL Expenditures	\$77,582.15	\$142,343.22	\$64,761.07
TOTAL Revenue	\$135,138.00	\$247,331.39	\$112,193.39

Fund 900 – Parks and Recreation

Changes made since the May 4, 2023 meeting:

Per Board direction, the Zone A property tax revenue allocation is set at a rate of approximately \$15,000.

Major Requests: Decrease the cost allocation from 1% to 0.5%. No other budget requests.

Impact to Budget: Reducing the cost allocation will decrease the amount by \$3,553.90.

Fund 900 – Summary

Revenues will decrease by \$27,354.20 based on the reduced Zone A allocation. Expenditures will decrease by \$3,553.90 due to the change in the cost allocation percentage from 1% to 0.05%.

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

900 - Parks & Recreation			
Fund 900	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$43,064.20	\$15,700.00	-\$27,364.20
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$3,575.68	-\$3,553.90
TOTAL Expenditures	\$50,729.58	\$47,175.68	-\$3,553.90
TOTAL Revenue	\$43,064.20	\$15,700.00	-\$27,364.20

Attachments

Resolution No. 2023-21
Fiscal Year 2023-24 Final Budget

RESOLUTION NO. 2023-21

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT FISCAL YEAR 2023/2024 FISCAL BUDGET**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Finance Advisory Committee, Emergency and the Utilities Advisory Committee have reviewed the proposed Fiscal Year 2023/2024 Budget and provided staff recommendations which were addressed; and

WHEREAS, the mandated notice was posted in accordance with legislation; and

WHEREAS, at the June 1, 2023 meeting, the Board of Directors reviewed the Fiscal Year 2023/2024 Budget as proposed; and

WHEREAS, after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2023/2024 Budget; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2023/2024 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

Ayes: _____

Noes: _____

Abstain: _____

Absent: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 1st day of June 2023.

Charles L. Cesena
LOCSO Board of Directors

ATTEST:

APPROVED AS TO FORM:

Ron Munds
General Manager and Secretary to the Board

Thomas D. Green
District Legal Counsel

Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2023-2024



BOARD OF DIRECTORS

Charles L. Cesena, President

Marshall E. Ochylski, Vice President

Matthew D. Fourcroy, Director

Troy C. Gatchell, Director

Christine Womack, Director

June 1, 2023

Special Thanks to the District's Staff:

Office:

Laura Durban, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

Field Operations:

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Ehan Good, Water Resources Operator

Clint Requa, Water Resources Operator

These individuals make up a team that is dedicated to serving the entire community of Los Osos.

Thank you all for your hard work.

Ron Munds
General Manager

Board of Directors

Los Osos Community Services District

It is with great pleasure to present my recommendations for operational expenditures and forecast for revenues for the Fiscal Year (FY) 2023-2024 to the Los Osos Community Services District Board of Directors and Los Osos community members. The development of the budget was a team effort which included staff, advisory committee members and community residents.

This FY 2023-2024 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and of the District as a whole.

This budget continues to implement the District's reserve policies which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2023 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Overall, the District is financially healthy in all funds. This is a testament to the leadership of the Board of Directors, input provided by the District's advisory committees, and staff's stewardship of the District's resources. When reflecting on FY 2022-2023, it can be characterized as a year of navigating through nearly record-breaking rain, managing a storm related natural disaster all the while making significant progress in implementing the District's capital project plan. Each member of the District's team responded to the challenges with a positive, professional attitude to ensure uninterrupted services to the community.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2023-2024 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the budget as presented. As I stated earlier, this was a team effort and I want to thank all that were involved.

Respectfully,

A handwritten signature in blue ink, appearing to read 'R. Munds', enclosed within a circular scribble.

Ron Munds
General Manager

Fiscal Year 2022-2023 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2023-2024 budget by Fund. The more detailed line-item descriptions are provided as an attachment to this document. Where applicable, property tax revenue estimations were provided by the County of San Luis Obispo and District Staff with the assistance from an outside consultant. Also, where applicable, property tax revenue allocations were per the direction of the District's Board of Directors.

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).

Impact to Budget: Overall personnel costs increase by about \$7,630.00, an increase of roughly 4% over FY 2022-23. The Services and Supplies budget decreases by approximately \$5,450. The overall budget impact net increase of \$2,178.00 which is about 0.31% over FY 2022-23.

Fund 100 – Summary

The proposed Administration budget will see about a 0.31% increase in expenditures for FY 2023-24. The overall increase in Fund 100 is approximately \$2,178.00. The Personnel cost increase is associated with recommended COLA increases for the Administrative Clerk of 5.25% (SLOCEA contract), ASM of 4% and General Manager of 3%.

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

100 - ADMINISTRATION			
Fund 100 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$712,957.50	\$715,136.00	\$2,178.50
Expenditures			
Personnel	\$405,172.50	\$412,803.50	\$7,631.00
Services & Supplies	\$307,785.00	\$302,332.50	-\$5,452.50
TOTAL Expenditures	\$712,957.50	\$715,136.00	\$2,178.50
TOTAL Revenue	\$712,957.50	\$715,136.00	\$2,178.50

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each Fund to pay for the Administration budget.

COST ALLOCATION PLAN									
FISCAL-YEAR 2023-2024									
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS						\$715,136.00			
	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$75,089.28	\$543,503.36	\$71,513.60	\$3,575.68	\$14,302.72	\$1,787.84	\$1,787.84	\$3,575.68	\$715,136.00

Fund 200 – Bayridge Estates

Major Requests: No major request.

Impact to Budget: Minor increase in recommended cost allocation of \$5.45.

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.

200 - Bayridge			
Fund 200 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$9,181.55	\$9,187.00	\$5.45
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00

Fund 301 – Fire

Major Requests: Increase in Personnel costs related to an increase in Workers Compensation Insurance and estimated increases in shift coverage by the reserve fire fighters, increase in Services and Supplies related to expenditures for Equipment and Tools, vehicle insurance increases and various small incremental increases in other areas.

The Schedule A charges by Cal Fire have increased by 14% due to a new labor contract at the state level.

Capital Outlay for this budget decreases since there is not a major vehicle replacement, 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.

Impact to Budget: The increase in the Personnel costs is about \$9,540 due mainly to salary increases, there is an increase in the Services and Supplies budget by \$391,427 mostly attributed to the Schedule A increase of \$352,373. Vehicle insurance costs and increases in the Equipment and Tools line items contribute \$39,540.00 to the overall Service and Supplies budget.

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 2022-23 the contribution was 38.5% of Zone A revenue or \$108,734. For FY 2023-24, per Board direction, Zone A revenue was increased to 41.7%, or \$125,105.00 in the final budget. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,647,416.00 about a 7% increase over last year's budget, staff has estimated the remainder of the revenue based on past projection methodologies.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) is estimated to be \$2,521,923.00 for FY 2123-24, an increase of \$352,373.00 (14%) from last fiscal year. As previously discussed, minus the Cal Fire charges, there is a net increase in the Services and Supplies budget of about \$39,000 mostly attributed to increases to Vehicle Insurance and Equipment and Tools line items.

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

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 Budget worksheets.

301 - Fire			
Fund 301 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,270,808.78	\$3,506,505.00	\$235,696.22
Expenditures			
Total Personnel	\$289,625.00	\$299,165.00	\$9,540.00
Services & Supplies	\$2,395,487.00	\$2,786,914.00	\$391,427.00
Capital Outlay	\$155,747.00	\$122,567.00	-\$33,180.00
Reserves	\$188,398.00	\$193,318.00	\$4,920.00
Transfers	\$71,295.75	\$75,089.28	\$3,793.53
Total Expenditure	\$3,100,552.75	\$3,477,053.28	\$376,500.53
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Fund 400 – Vista de Oro

Major Requests: No major requests.

Impact to Budget: Minor increase in cost allocation of \$5.45.

Fund 400 – Mid-Year Budget Adjustment Summary

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Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$5,142.39	\$5,147.84	\$5.45
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00

Fund 500 – Water

Major Requests: Increase in Salaries/Wages and Payroll Taxes/Benefits per second year of the two-year SLOCEA Memorandum of Understanding (MOU), increases in Services and Supplies and the continuation of the Capital Improvement Projects (CIP).

Impact to Budget: Using the preliminary estimated numbers, Total Employment Services will increase by approximately \$97,147.00. Services and Supplies budget will increase by \$17,065 and the Capital Outlay budget will increase by an estimated \$13,285.00 as the Program C Well Project continues towards completion.

The Services and Supplies budget was increased by about \$17,065, mainly from an increase in insurance costs of \$23,900.00. Reductions in other line items minimized the overall increase in Services and Supplies.

Fund 500 – Summary

Revenue Projections

Staff has incorporated the projected revenue increase from the water rate increase approved in June 2022. The increase is estimated to be about \$85,000 over the estimated FY 2022-23 water sales revenues. Zone A revenue is set at \$50,000 per the recommendation per direction of the Board. Projected grant revenues from the Small Community Drought Assistance grant have not been incorporated into the FY 2023-24 at this time. Staff will be evaluating the actual revenues received to determine if the District is on track per the projections in the 2022 rate study during this fiscal year.

Expenditures

Overall, the FY 2023-24 operating budget (minus capital projects) which includes the cost for Personnel, Services and Supplies and Debt Service is projected to increase by about \$118,738 from FY 2022-23.

As previously discussed, Personnel costs are estimated to increase by about \$97,147.00 with the Services and Supplies budget increasing by about \$21,650. Cost allocation transfers to Fund 100 will increase by about \$1,655.66.

Capital projects from the 2022-23 Financial Plan will be mostly completed by the end of the fiscal year with the exception of the Program C Well Project and the 10th Street Transfer Pump Project. A summary of this fiscal year’s projects and the proposed capital projects for the upcoming fiscal year are listed in the table below.

Capital Improvement Project Summary					
Budget Code	FY 22/23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	TOTAL		\$1,084,000.00	\$294,000.00	
FY 23/24 Projects					
500/9006	Program "C" Well Construction	\$1,122,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	TOTAL	\$1,922,000.00			

To keep with the adopted reserve policy, it is recommended to add \$57,000 to the General Contingency Reserve. With the recommended large capital expenditures looming for the next three fiscal years, increasing the Capital Outlay Reserve is not recommended at this time.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Budget worksheets.

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08
Expenditures			
Total Personnel	\$858,833.00	\$955,980.00	\$97,147.00
Services & Supplies	\$615,067.00	\$636,717.00	\$21,650.00
Capital Outlay	\$1,908,715.00	\$1,922,000.00	\$13,285.00
Debt Service	\$264,949.19	\$264,890.53	-\$58.66
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$543,503.36	\$1,655.66
TOTAL Expenditures	\$4,246,411.89	\$4,380,090.89	\$133,679.00
TOTAL Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08

Fund 600 – Wastewater

Major Requests: No major requests.

Impact to Budget: Minor Increase in Administration Costs to NBS of \$1,656.17 and minor increase in cost allocation of \$10.89.

Fund 600 – Summary

Basically, there are minor changes in the Fund 600 budget with a slight 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.

600 - Wastewater			
Fund 600 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$19,720.79	\$21,082.85	\$1,362.06
Expenditures			
Services & Supplies	\$16,156.00	\$17,812.17	\$1,656.17
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,575.68	\$10.89
TOTAL Expenditures	\$19,720.79	\$21,387.85	\$1,667.06
TOTAL Revenue	\$19,720.79	\$21,082.85	\$1,362.06

Fund 650 – Solid Waste

Major Requests: Fund 650 is still a relatively new budget with many assumptions and estimations built in. Other budgetary items such as Legal and Professional Services and 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: Small increase in Transfer of \$217.85 based on the revised cost allocation numbers.

Fund 650 – Summary

The anticipated revenue from the franchise fee is \$350,000.00 which is a \$105,000.00 increase from the previous fiscal year. There is a small increase of \$217.85 in Transfers.

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

650 - Solid Waste			
Fund 800 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$245,000.00	\$350,000.00	\$105,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$20,000.00	\$17,000.00	-\$3,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,295.75	\$71,513.60	\$217.85
TOTAL Expenditures	\$211,295.75	\$208,513.60	-\$2,782.15
TOTAL Revenue	\$245,000.00	\$350,000.00	\$105,000.00

Fund 800 – Drainage

Major Requests: Proposed minor increases in Personnel Costs and major expenditure for the interfund loan approved by the Board for the Cabrillo Basin repairs.

Impact to Budget: Increase in Personnel costs of about \$1,000 and a \$63,890.00 increase for debt service.

Fund 800 – Summary

Revenues for Fund 800 will increase based on estimations provided by the County for Zone D and F revenues by about \$2,400.00. Per Board direction, Zone A funding will be \$109,804.39. The Drainage Assessment fee on each parcel will remain about the same.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Preliminary Budget worksheets.

800 - Drainage			
Fund 800	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$135,138.00	\$247,331.39	\$112,193.39
Expenditures			
Total Personnel	\$11,200.00	\$12,200.00	\$1,000.00
Services & Supplies	\$34,123.00	\$33,950.00	-\$173.00
Capital Outlay	\$18,000.00	\$18,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,302.72	\$43.57
Debt Service	\$0.00	\$63,890.50	\$63,890.50
TOTAL Expenditures	\$77,582.15	\$142,343.22	\$64,761.07
TOTAL Revenue	\$135,138.00	\$247,331.39	\$112,193.39

Fund 900 – Parks and Recreation

Major Requests: Decrease the cost allocation from 1% to 0.5%. No other budget requests.

Impact to Budget: Reducing the cost allocation will decrease the amount by \$3,553.90.

Fund 900 – Summary

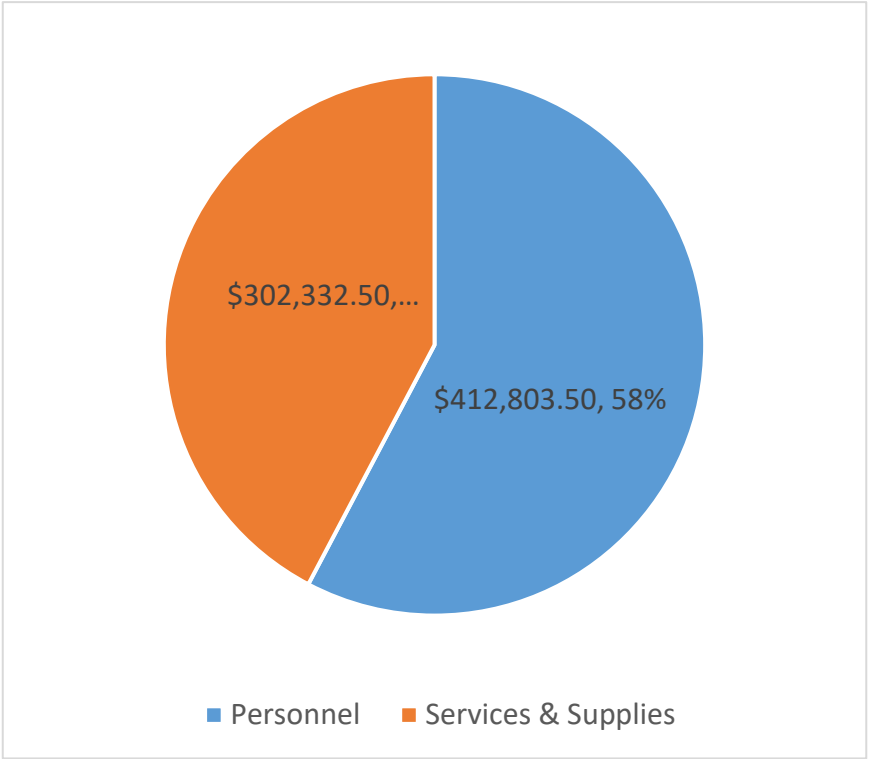
Revenues will decrease by \$27,354.20 based on the reduced Zone A allocation. Expenditures will decrease by \$3,553.90 due to the change in the cost allocation percentage from 1% to 0.05%.

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

900 - Parks & Recreation			
Fund 900	2022-2023	2023-2024	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$43,064.20	\$15,700.00	-\$27,364.20
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$3,575.68	-\$3,553.90
TOTAL Expenditures	\$50,729.58	\$47,175.68	-\$3,553.90
TOTAL Revenue	\$43,064.20	\$15,700.00	-\$27,364.20

FUND 100
ADMINISTRATION

100 - ADMINISTRATION			
Fund 100 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$712,957.50	\$715,136.00	\$2,178.50
Expenditures			
Personnel	\$405,172.50	\$412,803.50	\$7,631.00
Services & Supplies	\$307,785.00	\$302,332.50	-\$5,452.50
TOTAL Expenditures	\$712,957.50	\$715,136.00	\$2,178.50
TOTAL Revenue	\$712,957.50	\$715,136.00	\$2,178.50



100 - ADMINISTRATION

**Fiscal YTD
04/30/23**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	594,131.20	712,957.50	715,136.00
4930	Other Revenue	1,474.36	0.00	0.00
Total Service Charges & Fees		595,605.56	712,957.50	715,136.00

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	10,400.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	11,298.54	16,460.00	14,000.00	
8045	Overtime Pay	415.11	300.00	750.00	Admin Clerk Assistance at Meetings
8050	Administrative Leave Pay	4,189.60	5,400.00	5,800.00	
8051	Floating Holiday Pay	2,437.51	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	228,759.26	280,750.00	287,000.00	
8060	Sick Leave Pay	1,962.45	5,400.00	6,250.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	14,433.44	13,000.00	13,000.00	
Total Salaries/Wages		273,895.91	338,860.00	344,350.00	

Payroll Taxes & Benefits

5020	FICA - ER	629.92	1,116.00	1,116.00
5030	Life Insurance - ER	423.75	525.00	525.00
5031	Disability Insurance	392.01	450.00	500.00
5035	AD & D Insurance	88.10	119.00	125.00
5040	LTD Insurance	1,230.37	1,700.00	1,900.00
5050	Medicare - ER	4,119.57	4,900.00	4,900.00

100 - ADMINISTRATION

**Fiscal YTD
04/30/23**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

		Fiscal YTD 04/30/23	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
5060	Cafeteria Plan - ER	21,576.54	27,150.00	27,150.00	
5070	Retirement ER - Regular	210.00	1,000.00	2,500.00	GASB 75 Reporting
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	250.00	
5102	CA Employee Training Tax - ER	27.47	37.50	37.50	
5120	Workers Comp Insurance - ER	645.88	1,000.00	1,400.00	
5124	Retirement - ER - Tier 2	19,978.01	25,700.00	26,200.00	
Total Payroll Taxes & Benefits		49,321.62	63,947.50	66,603.50	

Employment Services

5100	Unemployment Insurance - ER	1,012.81	2,015.00	1,500.00	
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	
Total Employment Services		1,012.81	2,365.00	1,850.00	
Total Personnel		324,230.34	405,172.50	412,803.50	

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	

Contract Services

6100	Labor & Support- IT Services	33,594.81	34,046.00	11,000.00	Decreased, no payroll software training
6110	IT Purchased Services	20,980.85	24,500.00	26,000.00	
7100	Copier Contract-Maint & Usage	2,907.22	3,500.00	3,600.00	

100 - ADMINISTRATIONFiscal YTD
04/30/23FY 2022-2023
BudgetFY 2023-2024
Budget

Notes

		Fiscal YTD 04/30/23	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
7255	Security Services	315.00	900.00	900.00	
7321	Janitorial Cleaning & Supplies	2,710.00	3,200.00	3,400.00	
7342	Public Meeting Recordings	3,352.41	5,600.00	5,600.00	
Total Contract Services		63,860.29	71,746.00	50,500.00	

Financial Services

7309	Late Fees	2,034.18	2,200.00	200.00	
7310	Bank Service Charges	520.35	1,400.00	1,400.00	
Total Financial Services		2,554.53	3,600.00	1,600.00	

Ins., Lic. & Regulatory Fees

6340	Misc Fees	200.00	200.00	200.00	
6341	LAFCO Fees	17,337.94	17,338.00	19,075.00	
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	30,379.23	30,380.00	41,792.50	
Total Ins., Lic. & Regulatory Fees		47,917.17	47,948.00	61,097.50	

Legal & Professional

7304	Professional Services - ACCTG	47,500.00	60,000.00	60,000.00	
7305	Auditing Services	21,525.00	22,550.00	23,250.00	
7320	Professional & Consulting Services	242.38	2,500.00	2,500.00	
7326	Legal Services	7,368.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	296.07	500.00	500.00	
7343	Election Expenses	0.00	750.00	0.00	
Total Legal & Professional		76,931.45	116,300.00	116,250.00	

100 - ADMINISTRATION

**Fiscal YTD
04/30/23**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

Office/Operations

6121	IT-Supplies & Miscellaneous	828.79	1,000.00	1,000.00
6130	Computer Hardware	1,158.85	1,500.00	1,500.00
7140	General Supplies & Minor Equipment	4,176.87	6,500.00	7,500.00
7160	Postage, Shipping & Mail Supplies	1,611.90	2,000.00	1,700.00
7226	Membership & Dues	8,286.00	8,286.00	8,750.00
7230	Misc Small Parts & Supplies	0.00	0.00	0.00

CSDA and Chamber

Total Office/Operations 16,062.41 19,286.00 20,450.00

Other Expense

7330	Misc Operating Expenses	0.00	25.00	25.00
8735	Misc Department Admin	210.00	200.00	200.00

Total Other Expense 210.00 225.00 225.00

Rent & Utilities

6000	Cell Phones	1,097.00	1,440.00	1,560.00
6025	Telephone	2,041.85	3,000.00	3,000.00
7350	Rent - Meetings	0.00	200.00	200.00
7352	Rent - Offices & Other Structures	30,000.00	36,000.00	37,200.00
8610	Electric	2,967.07	3,440.00	4,000.00
8620	Gas Service	855.45	1,000.00	1,250.00

Total Rent & Utilities 36,961.37 45,080.00 47,210.00

Repairs & Maintenance

6405	R & M - Extinguishers	106.48	100.00	100.00
6900	R & M - Buildings & Structures	0.00	0.00	0.00

Total Repairs & Maintenance 106.48 100.00 100.00

100 - ADMINISTRATION

**Fiscal YTD
04/30/23**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

Travel & Training

7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	0.00	300.00	500.00	
7370	Travel Expense	1,050.60	1,500.00	2,500.00	ASM Travel \$2500 cover 4x a year with airline price increase
8510	Lodging and Meals	435.66	500.00	500.00	
8539	Meals	181.82	400.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	176.70	500.00	500.00	
Total Travel & Training		1,844.78	3,300.00	4,700.00	

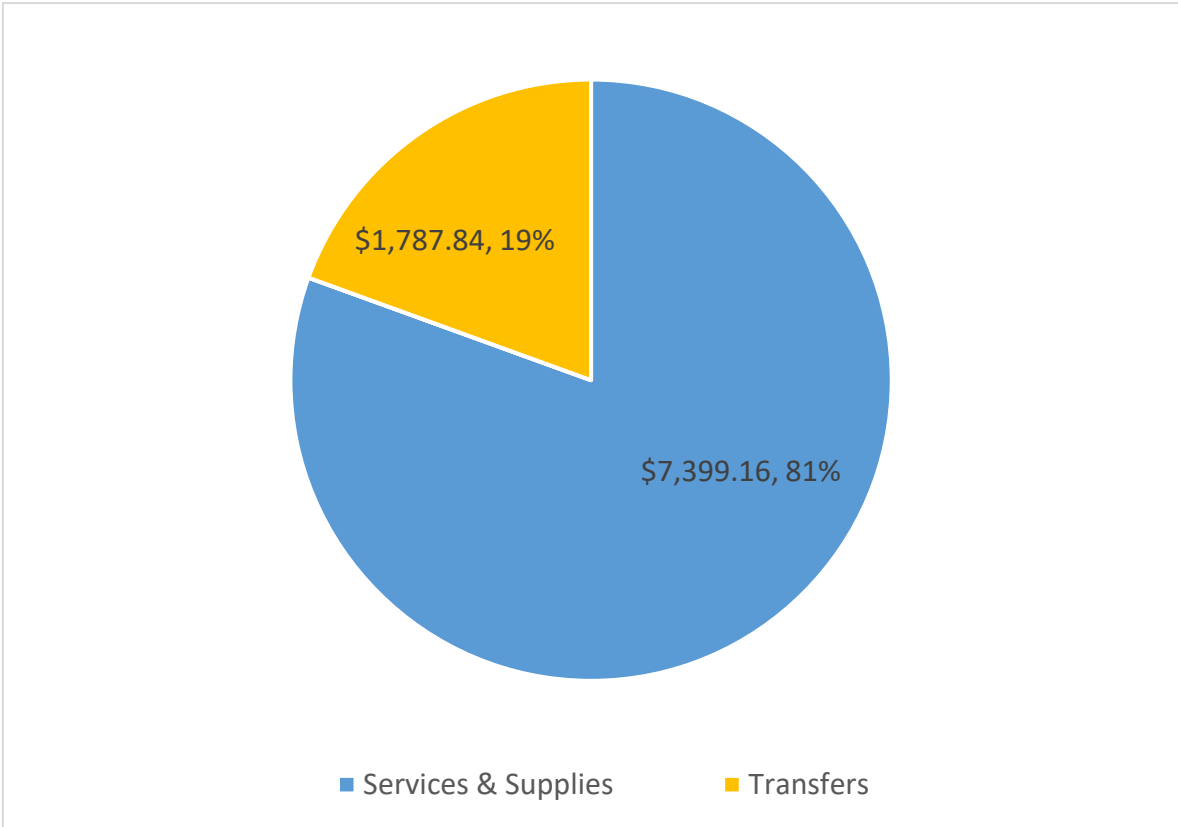
Debt Service

9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	

Total Services & Supplies	246,448.48	307,785.00	302,332.50
Total Expenditures	570,678.82	712,957.50	715,136.00

FUND 200
BAYRIDGE ESTATES

200 - Bayridge			
Fund 200 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$9,181.55	\$9,187.00	\$5.45
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00



200 - BAYRIDGE ESTATES

Fiscal YTD
04/30/23

FY 2022-2023
Budget

FY 2023-2024
Budget

Notes

REVENUE					
Property Taxes					
4035	Zone F Property Taxes	0.00	0.00	0.00	
	Total Property Taxes	0.00	0.00	0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	7,905.30	10,000.00	10,000.00	
	Total Special Taxes & Assessments	7,905.30	10,000.00	10,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	0.00	0.00	0.00	
	Total Use of Money & Property	0.00	0.00	0.00	
	Total Revenues	7,905.30	10,000.00	10,000.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	531.47	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	531.47	600.00	600.00	
Legal & Professional					
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
	Total Legal & Professional	0.00	75.00	75.00	
Rent & Utilities					
8670	Street Lighting	4,210.98	6,724.16	6,724.16	
	Total Rent & Utilities	4,210.98	6,724.16	6,724.16	
	Total Services & Supplies	4,742.45	7,399.16	7,399.16	
Capital Outlay					
9006	Tank Decomission	0.00	0.00	0.00	
	Total Capital Outlay	0.00	0.00	0.00	

200 - BAYRIDGE ESTATES

**Fiscal YTD
04/30/23**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

Debt Service

9804	Payment on Internal Loans	0.00	0.00	0.00
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Total Debt Service		0.00	0.00	0.00
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TRANSFERS

9511	Interfund Transfer Out	1,485.30	1,782.39	1,787.84
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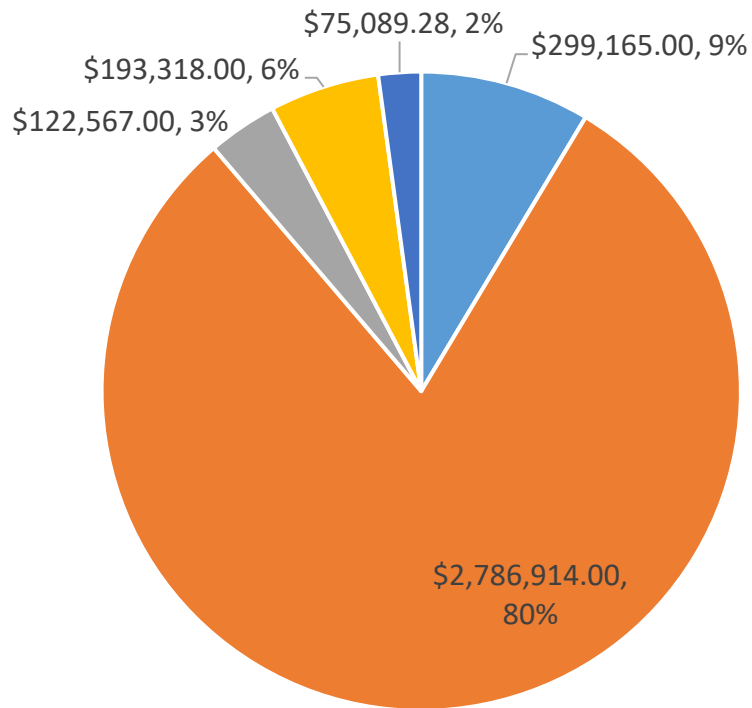
Total Transfers		1,485.30	1,782.39	1,787.84
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Total Expenditures		6,227.75	9,181.55	9,187.00
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FUND 301

FIRE

301 - Fire			
Fund 301 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,270,808.78	\$3,506,505.00	\$235,696.22
Expenditures			
Total Personnel	\$289,625.00	\$299,165.00	\$9,540.00
Services & Supplies	\$2,395,487.00	\$2,786,914.00	\$391,427.00
Capital Outlay	\$155,747.00	\$122,567.00	-\$33,180.00
Reserves	\$188,398.00	\$193,318.00	\$4,920.00
Transfers	\$71,295.75	\$75,089.28	\$3,793.53
Total Expenditure	\$3,100,552.75	\$3,477,053.28	\$376,500.53
Total Revenue	\$3,270,808.78	\$3,506,505.00	\$235,696.22



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

301 - FIRE

Fiscal YTD
04/30/2023

FY 2022-2023
Budget

FY 2023-2024

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	108,734.78	108,734.78	125,105.00
4037	Property Tax Zone B Received	759,970.72	923,390.00	790,343.00
4038	Property Tax Zone B Pass thru	488,280.84	1,500,152.00	1,821,073.00
Total Property Taxes		1,356,986.34	2,532,276.78	2,736,521.00

Grant Revenue

4949	Govt-State Grants	1,267.83	0.00	0.00
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
Total Grant Revenue		1,267.83	0.00	0.00

Special Taxes & Assessments

4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
4050	Special Fire Tax	0.00	641,890.00	673,342.00
Total Special Taxes & Assessments		0.00	669,398.00	700,850.00

4.9% CPI Increase

Other Revenues

4000	Ambulance Agreement	41,645.54	67,134.00	67,134.00
4920	Other Revenue	290.00	0.00	0.00
Total Other Revenues		41,935.54	67,134.00	67,134.00

Use of Money & Property

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	4,040.00	2,000.00	2,000.00
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00
Total Use of Money & Property		4,040.00	2,000.00	2,000.00

Total Revenues **1,404,229.71** **3,270,808.78** **3,506,505.00**

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	22,226.99	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	114,597.68	144,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		136,824.67	184,000.00	190,000.00

301 - FIRE

**Fiscal YTD
04/30/2023**

**FY 2022-2023
Budget**

FY 2023-2024

Notes

**Payroll Taxes &
Benefits**

5021	FICA - Fire - ER	6,961.16	10,000.00	10,000.00	
5030	Life Insurance - ER	1,964.50	2,500.00	2,500.00	
5035	AD & D Insurance	470.00	850.00	850.00	
5050	Medicare - ER	1,988.11	2,500.00	2,500.00	
5070	Retirement ER - Regular	50,002.03	62,000.00	62,000.00	
5102	CA Training Tax - ER	83.59	175.00	175.00	
5120	Workers Comp Insurance - ER	5,210.39	5,000.00	8,540.00	
5124	Retirement - ER - Tier 2	4,538.45	8,500.00	8,500.00	
Total Payroll Taxes & Benefits		71,218.23	91,525.00	95,065.00	

Employment Services

5000	Medical Exams & Procedures	0.00	4,000.00	4,000.00	New employees
5100	Unemp. Costs - Reserves	3,143.92	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	0.00	4,000.00	4,000.00	Current employees
Total Employment Services		3,143.92	14,100.00	14,100.00	

Total Personnel **211,186.82** **289,625.00** **299,165.00**

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	10.33	3,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
Total Clothing & Uniform		10.33	5,000.00	5,000.00	

Contract Services

6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	1,211.82	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,959.58	2,500.00	2,500.00	
7202	Building Alarms & Security	775.98	1,100.00	1,100.00	
7204	Cleaning Supplies, Laundry & Towel Service	693.68	3,500.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
7500	Schedule A Charges	488,280.84	2,169,550.00	2,521,923.00	
Total Contract Services		494,921.90	2,180,650.00	2,533,023.00	

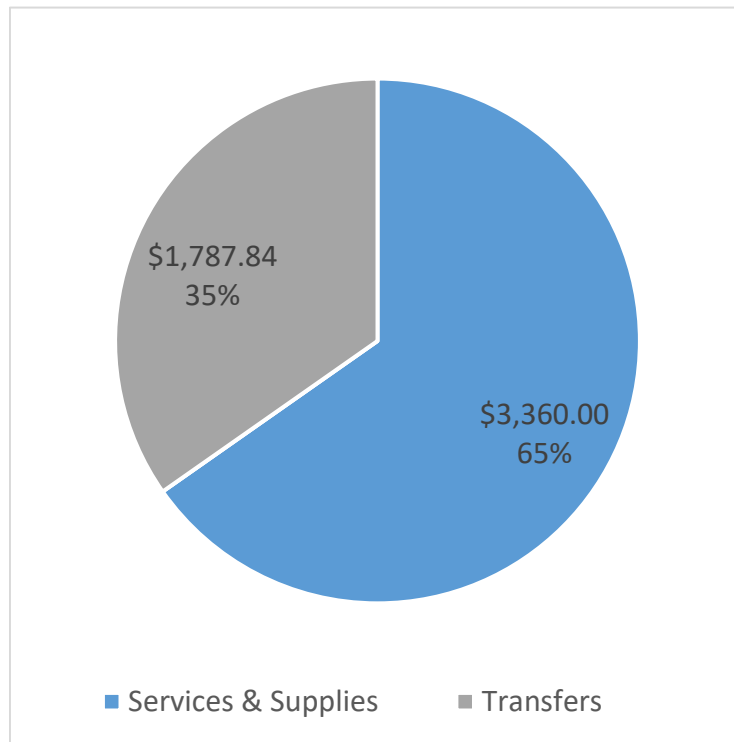
301 - FIRE		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024	Notes
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	4,635.37	20,000.00	25,000.00	Grant - Portion to be reimbursed
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
6611	Water Rescue Equipment	78.28	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	3,000.00	10,000.00	Update equipment due to new industry standards
7234	Oxygen Supplies & Cylinder	316.26	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	31,238.20	40,000.00	40,000.00	
7242	Minor Tools, Accessories & Field Machines	1,184.63	1,800.00	6,800.00	\$4000 Hose Testing
7252	Misc Hardware	1,036.16	1,200.00	1,200.00	
Total Equipment & Tools		38,488.90	76,350.00	93,350.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	20.00	36.00	36.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		20.00	96.00	96.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	7,020.55	7,200.00	7,200.00	
7325	Insurance	47,445.02	46,300.00	64,120.00	
Total Ins., Licenses & Regulatory Fees		54,465.57	55,500.00	73,320.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	500.00	750.00	750.00	
7340	Legal Notifications & Mandated Advertising	321.63	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		821.63	5,250.00	5,250.00	

301 - FIRE		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024	Notes
Office/Operations					
7140	General Supplies & Minor Equipment	3,241.60	4,000.00	5,000.00	
7160	Postage, Shipping & Mail Supplies	350.00	2,000.00	2,000.00	
7216	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	521.59	1,000.00	1,000.00	
7240	Propane	250.00	100.00	100.00	
Total Office/Operations		4,363.19	9,200.00	10,200.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	647.80	500.00	500.00	
7209	District Operating Center Expense	78.26	200.00	200.00	
7218	Cooking Products - Food, Drinks & Staples	0.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	128.67	800.00	800.00	
7330	Misc Operating Expenses	12,420.90	6,000.00	6,000.00	Updating living space equipment items
Total Other Expense		13,275.63	8,000.00	8,000.00	
Rent & Utilities					
6000	Cell Phones	775.24	840.00	840.00	
6025	Telephone	2,046.93	4,000.00	3,000.00	
8610	Electric	590.23	591.00	1,000.00	
8620	Gas Service	2,712.86	1,600.00	2,500.00	
8630	Trash Services	1,482.03	1,600.00	2,800.00	
8640	Water and Water Services	3,758.34	6,000.00	6,000.00	
8659	Utility Cable Charges	1,745.60	2,075.00	2,200.00	
8670	Street Lighting	98.19	135.00	135.00	
Total Rent & Utilities		13,209.42	16,841.00	18,475.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	372.27	500.00	500.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,825.89	3,500.00	5,000.00	
6750	R & M - Minor Tools & Equipment	150.78	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	0.00	1,600.00	1,600.00	

301 - FIRE		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024	Notes
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
6900	R & M - Buildings & Structures	1,260.00	28,000.00	28,000.00	
Total Repairs &		5,608.94	37,300.00	38,800.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	298.11	300.00	400.00	
7324	Education, Training, Seminar	0.00	400.00	400.00	
8405	Reserve FF Training Costs	0.00	500.00	500.00	
Total Travel & Training		298.11	1,300.00	1,400.00	
Total Services & Supplies		625,483.62	2,395,487.00	2,786,914.00	
Capital Outlay					
9006	Infrastructure CIP	85,490.10	82,567.00	82,567.00	
9085	Vehicle Purchase	78,318.94	73,180.00	40,000.00	Outfitting new Command Vehicle and Utility
Total Capital Outlay		163,809.04	155,747.00	122,567.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	98,398.00	103,318.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	188,398.00	193,318.00	
TRANSFERS					
9511	Interfund Transfer Out	59,413.10	71,295.75	75,089.28	
Total Transfers		59,413.10	71,295.75	75,089.28	
Total Expenditures		1,059,892.58	3,100,552.75	3,477,053.28	

FUND 400
VISTA DE ORO

400 - VISTA DE ORO			
Fund 400 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$5,142.39	\$5,147.84	\$5.45
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00



400 - VISTA DE ORO

Fiscal YTD FY 2022-2023 FY 2023-2024
04/30/2023 Budget Budget

Notes

REVENUES				
Special Taxes & Assessments				
4550	Lighting & Septic Assessments	4,346.45	6,000.00	6,000.00
	Total Special Taxes & Assessments	4,346.45	6,000.00	6,000.00
	Total Revenues	4,346.45	6,000.00	6,000.00
EXPENDITURES				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	353.47	600.00	600.00
7325	Insurance	0.00	0.00	0.00
	Total Ins., Lic. & Regulatory Fees	353.47	600.00	600.00
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
	Total Legal & Professional	0.00	300.00	300.00
Rent & Utilities				
8670	Street Lighting	1,663.74	2,460.00	2,460.00
	Total Rent & Utilities	1,663.74	2,460.00	2,460.00
	Total Services & Supplies	2,017.21	3,360.00	3,360.00
Debt Service				
9023	Debt Service - Interst & Annual Fee	0.00	0.00	0.00
9804	Payment on Internal Loans	0.00	0.00	0.00
	Total Debt Service	0.00	0.00	0.00

400 - VISTA DE ORO

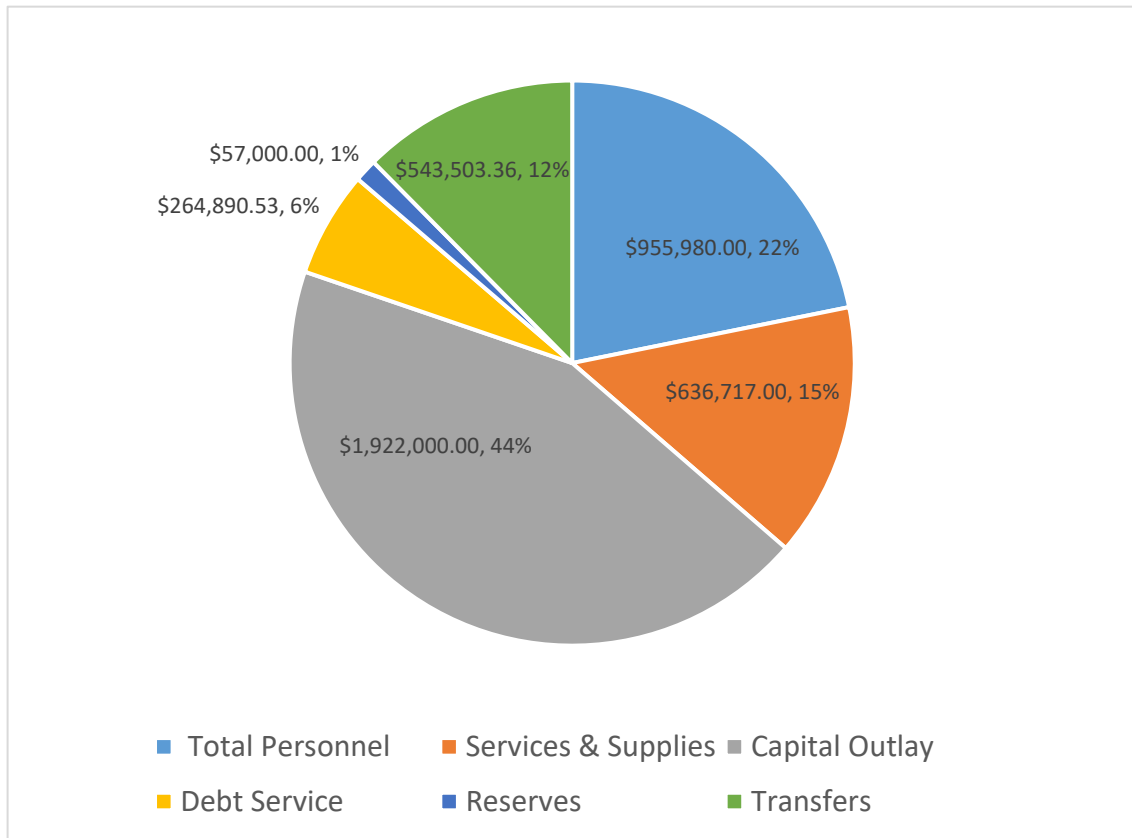
Fiscal YTD FY 2022-2023 FY 2023-2024
04/30/2023 Budget Budget

Notes

<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,485.30	1,782.39	1,787.84	
	Total Transfers	1,485.30	1,782.39	1,787.84	
	Total Expenditures	3,502.51	5,142.39	5,147.84	

FUND 500
WATER

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08
Expenditures			
Total Personnel	\$858,833.00	\$955,980.00	\$97,147.00
Services & Supplies	\$615,067.00	\$636,717.00	\$21,650.00
Capital Outlay	\$1,908,715.00	\$1,922,000.00	\$13,285.00
Debt Service	\$264,949.19	\$264,890.53	-\$58.66
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$543,503.36	\$1,655.66
TOTAL Expenditures	\$4,246,411.89	\$4,380,090.89	\$133,679.00
TOTAL Revenue	\$3,205,965.02	\$3,212,526.10	\$6,561.08



500 - WATER	Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
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REVENUES				
Property Taxes				
4035	Zone A Property Tax Revenue	62,440.75	131,329.02	50,102.00
Total Property Taxes		62,440.75	131,329.02	50,102.00
 Grant Revenue				
4950	Grants	302,876.06	0.00	0.00
Total Grant Revenue		302,876.06	0.00	0.00
 Service Charges & Fees				
4030	Residential Single Family	1,816,896.62	2,402,240.00	2,466,860.00
4102	Residential-Multi -Family-Water Sales	189,346.86	246,640.00	253,274.00
4103	Commercial, Home Care, Retail-Water Sales	286,886.37	339,693.00	348,830.00
4104	Irrigation- Water Sales	44,239.81	33,663.00	34,568.00
4114	Water Other Service Revenues	275.65	1,000.00	1,000.00
4931	Water Activation Fees	5,400.00	6,000.00	6,000.00
4932	Penalties	22,100.56	21,000.00	21,000.00
4933	Door Hangers/Lockout Notices	8,910.00	12,000.00	12,000.00
4937	NSF Fees	250.00	400.00	400.00
Total Service Charges & Fees		2,374,305.87	3,062,636.00	3,143,932.00
 Other Revenues				
4040	Refunds	203.22	0.00	0.00
4930	Other Revenue	2,868.66	6,000.00	6,000.00
4989	Claim Revenue	12,373.63	0.00	0.00

500 - WATER

**Fiscal YTD
04/30/2023**

**FY 2022-2023
Budget**

**FY 2023-2024
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Notes

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	15,445.51	6,000.00	6,000.00	

Use of Money & Property

4504	Interest Income	625.00	0.00	6,492.10	From Drainage Loan
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	12,352.53	6,000.00	6,000.00	

Total Use of Money & Property		12,977.53	6,000.00	12,492.10	
Total Revenues		2,768,045.72	3,205,965.02	3,212,526.10	

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	21,744.58	25,325.00	27,800.00	
8045	Overtime Pay	5,447.51	6,500.00	10,000.00	
8050	Administrative Leave Pay	2,025.60	2,050.00	2,200.00	
8051	Floating Holiday Pay	2,985.36	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	374,287.78	486,000.00	550,450.00	5.25% cola for represented and step increases
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	18,435.05	13,000.00	14,000.00	
8063	Standby Pay	21,031.85	25,500.00	32,950.00	Increase to \$4.25 per hour not in last budget
8066	Comp Time Used	18,657.50	18,000.00	18,000.00	
8081	Vacation Pay	24,298.42	20,000.00	22,000.00	
	Total Salaries/Wages	488,913.65	603,875.00	684,900.00	

**Payroll Taxes &
Benefits**

5030	Life Insurance - ER	1,594.74	1,950.00	2,000.00	
5031	Disability Insurance	1,062.49	850.00	1,100.00	

500 - WATER

**Fiscal YTD
04/30/2023**

**FY 2022-2023
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**FY 2023-2024
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Notes

		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024 Budget	
5035	AD & D Insurance	325.88	440.00	450.00	
5040	LTD Insurance	3,295.18	4,200.00	5,000.00	
5050	Medicare - ER	7,479.46	9,000.00	9,600.00	
5060	Cafeteria Plan - ER	60,674.96	75,000.00	75,000.00	
5070	Retirement ER - Regular	106,818.82	131,151.00	140,000.00	
5075	Retirees Medical - ER	1,663.20	2,000.00	2,000.00	
5102	CA Training Tax - ER	52.49	50.00	50.00	
5120	Workers Comp Insurance - ER	10,182.26	12,000.00	19,320.00	
5124	Retirement - ER - Tier 2	12,100.85	14,157.00	14,400.00	
Total Payroll Taxes & Benefits		205,250.33	250,798.00	268,920.00	

Employment Services

5100	Unemployment Insurance - ER	1,889.99	4,000.00	2,000.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	
Total Employment Services		1,889.99	4,160.00	2,160.00	
Total Personnel		696,053.97	858,833.00	955,980.00	

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	2,002.37	2,600.00	2,600.00	
7248	Uniform Safety Boots	604.61	1,000.00	1,000.00	
Total Clothing & Uniform		2,606.98	3,600.00	3,600.00	

Contract Services

6100	Labor & Support- IT Services	2,206.40	3,250.00	3,250.00	
6110	IT Purchased Services	1,569.88	2,000.00	2,000.00	

500 - WATER		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
7250	Water Quality Testing	48,771.00	70,000.00	70,000.00	
7255	Security Services	2,715.00	5,500.00	5,500.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	789.46	850.00	850.00	
Total Contract Services		56,051.74	81,600.00	81,600.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,528.28	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	1,792.97	8,000.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	160.15	3,000.00	3,000.00	
Total Equipment & Tools		3,481.40	14,200.00	9,700.00	
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	70.00	300.00	300.00	
9153	Bad Debt Expense	(177.80)	0.00	0.00	
Total Financial Services		(107.80)	350.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	8,000.00	Annual Computer Licesed programs
6340	Misc Fees	0.00	900.00	900.00	
6342	Fees - Regulatory	24,519.76	22,000.00	25,000.00	
6345	Property Taxes & Assess.	2,847.96	3,000.00	3,000.00	
7325	Insurance	63,091.79	64,250.00	88,165.00	
Total Ins., Lic. & Regulatory Fees		90,459.51	90,150.00	125,065.00	

500 - WATER

**Fiscal YTD
04/30/2023**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

Legal & Professional

7318	Professional & Consulting BMC	75,062.77	120,000.00	120,000.00	
7320	Professional & Consulting Services	21,868.93	25,000.00	25,000.00	
7326	Legal Services	1,000.00	3,000.00	3,000.00	
7336	Legal Services-ISJ	0.00	0.00	0.00	
7340	Legal Notifications	0.00	1,000.00	1,000.00	
Total Legal & Professional		97,931.70	149,000.00	149,000.00	

Office/Operations

6130	Computer Hardware	4,280.72	4,500.00	3,500.00	
6140	Computer Software	7,987.36	8,000.00	2,000.00	Portion moved to 6120
7140	General Supplies & Minor Equipment	679.50	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	8,039.54	9,000.00	9,000.00	
7180	Billing Supplies, Forms & Printing	16,685.42	18,750.00	18,750.00	
7226	Membership & Dues	2,915.40	2,915.00	3,000.00	USA, CWEP, AWWA
7230	Misc Small Parts & ..	5,309.75	4,000.00	5,000.00	
7237	Process Control & Treatment Supplies	7,866.37	10,000.00	10,000.00	8th St. Upper added
7239	Water Treatment	10,028.39	13,000.00	13,000.00	
7249	Safety Supplies	924.92	500.00	500.00	
Total Office/Operations		64,717.37	71,665.00	65,750.00	

Other Expenses

7330	Misc Operating Expenses	122.00	250.00	250.00	
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500 - WATER

**Fiscal YTD
04/30/2023**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

7348	Water Conservation Program	1,647.80	5,000.00	5,000.00
Total Other Expense		1,769.80	5,250.00	5,250.00
Rent & Utilities				
6000	Cell Phones	2,141.71	3,500.00	3,500.00
6025	Telephone	10,016.70	13,000.00	13,000.00
7352	Rent - Offices & Other	0.00	0.00	0.00
8610	Electric	83,393.10	115,000.00	115,000.00
8620	Gas Service	293.29	250.00	250.00
8630	Trash Services	1,646.25	2,000.00	3,150.00
8644	Disposal Services	3,073.00	5,000.00	5,000.00
8670	Street Lighting	460.78	432.00	432.00
Total Rent & Utilities		101,024.83	139,182.00	140,332.00
Repairs & Maintenance				
6405	R & M - Extinguishers	447.21	450.00	450.00
6422	R & M - Hydrants	0.00	1,300.00	1,300.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	19,829.43	14,000.00	4,000.00
6641	R & M - Wells	19,763.47	1,500.00	5,000.00
6750	R & M - Minor Tools & Equipment	1,876.87	1,200.00	1,200.00
6800	R & M - Grounds & Collection Systems	98.64	600.00	600.00
6830	Paving & Concrete	220.61	4,000.00	4,000.00
6900	R & M - Buildings & Structures	4,453.95	10,000.00	10,000.00
7241	R & M - Water Distribution System	9,406.09	5,000.00	5,000.00
Total Repairs & Maintenance		56,096.27	38,050.00	31,550.00

500 - WATER		Fiscal YTD 04/30/2023	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
Travel & Training					
7323	Books, Publications & Subscriptions	349.00	250.00	250.00	
7324	Education & Training Fees	149.00	1,000.00	1,000.00	
8410	Certifications	60.00	500.00	500.00	
8510	Lodging & Meals - Local	1,436.88	1,400.00	1,400.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	354.99	370.00	370.00	
Total Travel & Training		2,349.87	3,520.00	3,520.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	1,601.70	800.00	800.00	
7211	Misc Fuel & Diesel	3,272.40	3,000.00	4,500.00	
7220	Gasoline	7,071.59	8,000.00	9,000.00	
7228	Markings & Other Misc Services	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	6,394.71	6,500.00	6,500.00	
Total Vehicle Maintenance & Repairs		18,340.40	18,500.00	21,000.00	
Total Services & Supplies		494,722.07	615,067.00	636,717.00	
Capital Outlay					
9006	Infrastructure CIP	1,045,337.81	1,908,715.00	1,922,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	Next FY
Total Capital Outlay		1,045,337.81	1,908,715.00	1,922,000.00	
Debt Service					
9022	Debt Service - Principal	187,716.53	187,716.54	192,409.45	
9023	Debt Service - Interest & Annual Fee	68,706.32	68,706.32	63,954.75	

500 - WATER

**Fiscal YTD
04/30/2023**

**FY 2022-2023
Budget**

**FY 2023-2024
Budget**

Notes

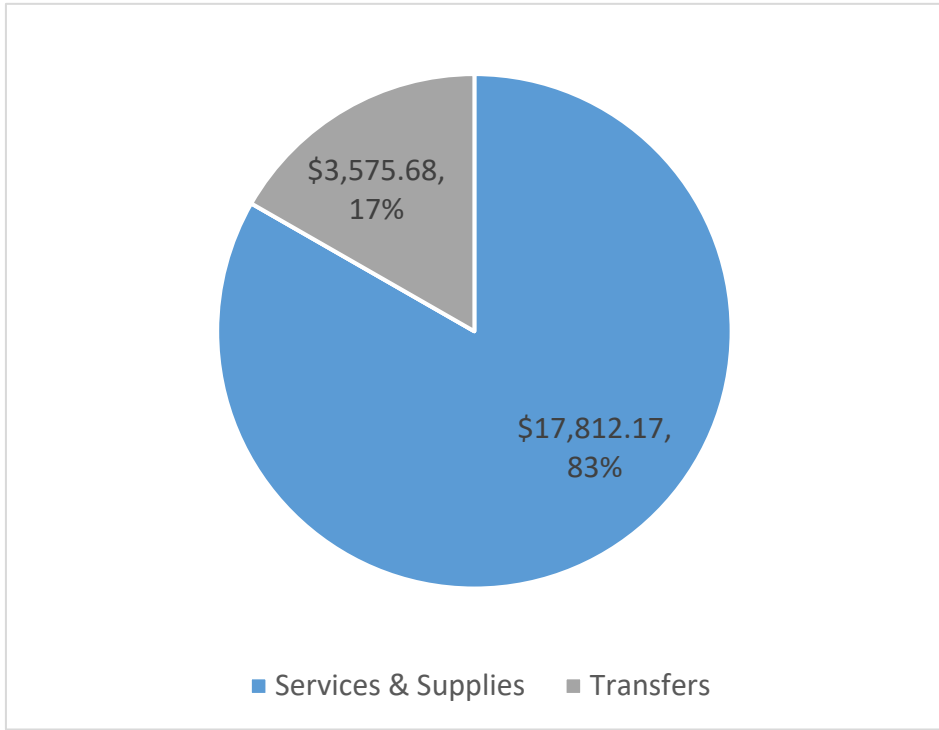
9024	Loan Administration Fee	8,526.33	8,526.33	8,526.33
	Total Debt Service	264,949.18	264,949.19	264,890.53
Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	0.00
9572	*General Contingency	0.00	57,000.00	57,000.00
	Total Reserves	0.00	57,000.00	57,000.00
TRANSFERS				
9511	Interfund Transfer Out	451,539.80	541,847.70	543,503.36
	Total Transfers	451,539.80	541,847.70	543,503.36
	Total Expenditures	2,952,602.83	4,246,411.89	4,380,090.89

Capital Improvement Project Summary

Budget Code	FY 22/23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	TOTAL		\$1,084,000.00	\$294,000.00	
	FY 23/24 Projects				
500/9006	Program "C" Well Construction	\$1,122,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	TOTAL	\$1,922,000.00			

FUND 600
WASTEWATER

600 - Wastewater			
Fund 600 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$19,720.79	\$21,082.85	\$1,362.06
Expenditures			
Services & Supplies	\$16,156.00	\$17,812.17	\$1,656.17
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,575.68	\$10.89
TOTAL Expenditures	\$19,720.79	\$21,387.85	\$1,667.06
TOTAL Revenue	\$19,720.79	\$21,082.85	\$1,362.06

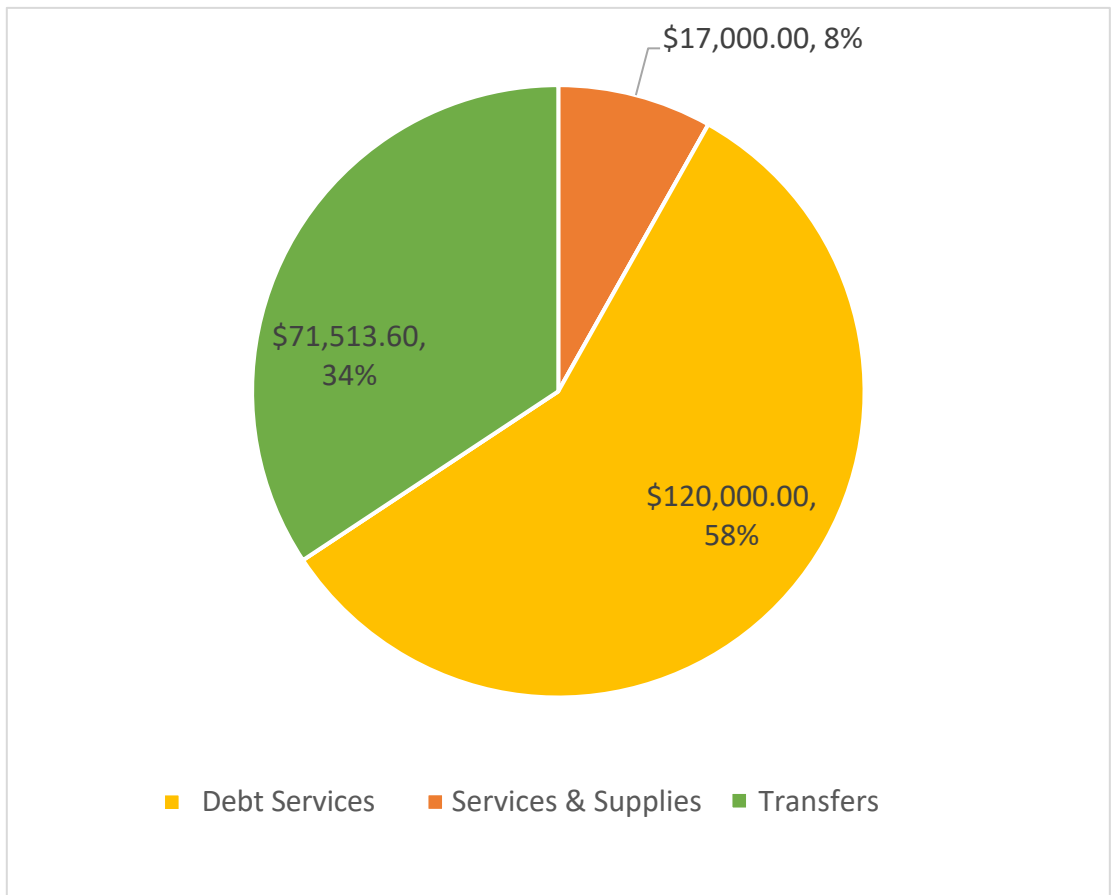


600 - WASTEWATER		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	19,694.00	19,720.79	21,082.85	
Total Revenues		19,694.00	19,720.79	21,082.85	
<u>EXPENDITURES</u>					
Services & Supplies					
Financia Services					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	
Total Financial Services		1,815.00	1,815.00	1,815.00	
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	272.63	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		272.63	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	14,345.64	14,036.00	15,692.17	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		14,345.64	14,036.00	15,692.17	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		16,433.27	16,156.00	17,812.17	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	

600 - WASTEWATER		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
TRANSFERS					
9511	Interfund Transfer Out	2,970.70	3,564.79	3,575.68	
	Total Transfers	2,970.70	3,564.79	3,575.68	
	Total Expenditures	19,403.97	19,720.79	21,387.85	

FUND 650
SOLID WASTE

650 - Solid Waste			
Fund 800 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$245,000.00	\$350,000.00	\$105,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$20,000.00	\$17,000.00	-\$3,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,295.75	\$71,513.60	\$217.85
TOTAL Expenditures	\$211,295.75	\$208,513.60	-\$2,782.15
TOTAL Revenue	\$245,000.00	\$350,000.00	\$105,000.00

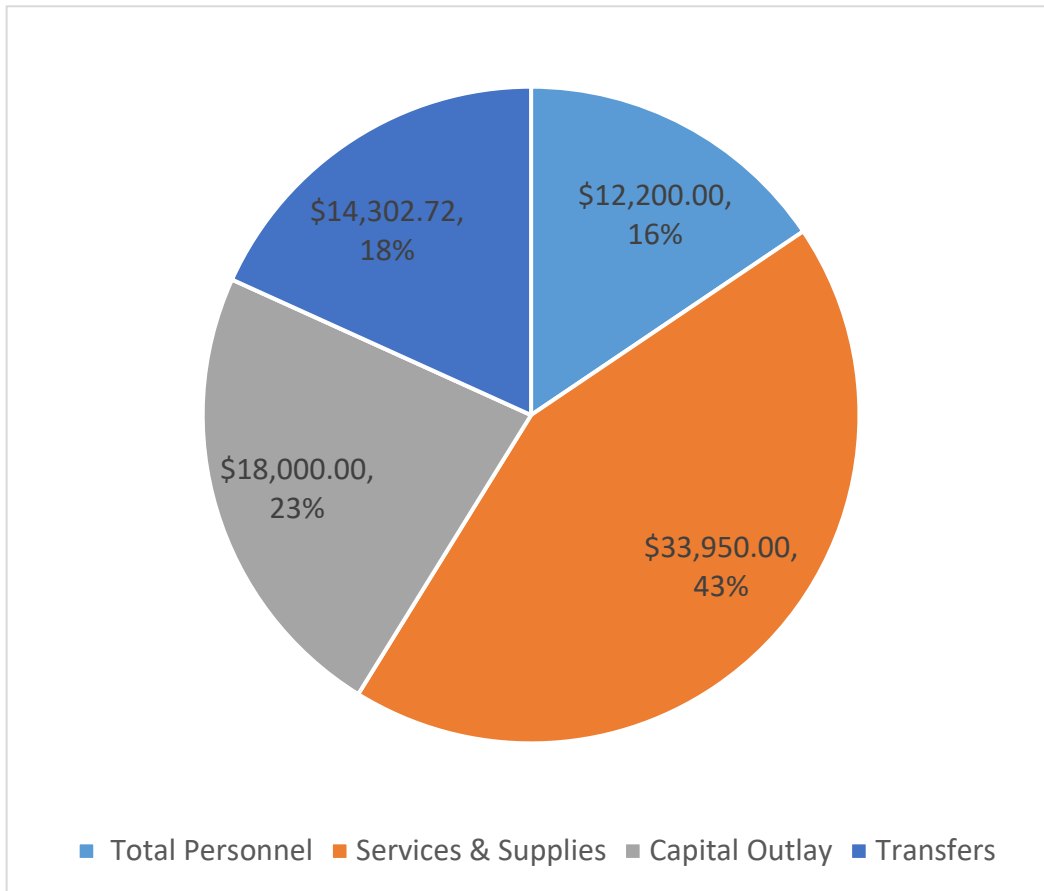


650 - Solid Waste		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4800	Franchise Revenue	194,729.55	245,000.00	350,000.00	
	Total Property Taxes	194,729.55	245,000.00	350,000.00	
Use of Money & Property					
4510	Investment Income on funds	0.00	0.00	0.00	
	Total Use of Money & Property	0.00	0.00	0.00	
	Total Revenues	194,729.55	245,000.00	350,000.00	
<u>EXPENDITURES</u>					
Personnel					
					Salaries paid through the cost allocation plan
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	5,000.00	4,000.00	
7326	Legal Services	325.00	5,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	2,000.00	
	Total Legal & Professional	325.00	11,000.00	8,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	0.00	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	Total Office/Operations	0.00	3,500.00	3,500.00	
Other Expense					
7330	Misc Operating Expenses	0.00	1,000.00	500.00	Support unanticipated expenses
7345	Outreach	0.00	2,000.00	2,500.00	
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
	Total Other Expense	0.00	4,000.00	4,000.00	
Rent & Utilities					
					Paid through cost allocation plan
	Total Rent & Utilities	0.00	0.00	0.00	

650 - Solid Waste		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
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
Total Travel & Training		0.00	1,500.00	1,500.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	0.00	
Total Capital Outlay		0.00	0.00	0.00	
Debt Service					
8952	Amortization of franchise asset	100,000.00	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	
Total Debt Service		100,000.00	120,000.00	120,000.00	
Reserves					
9572	General Contingency Reserve	0.00	0.00	0.00	
Total Reserves			0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	59,413.10	71,295.75	71,513.60	
Total Transfers		59,413.10	71,295.75	71,513.60	
Total Expenditures		159,738.10	211,295.75	208,513.60	

FUND 800
DRAINAGE

800 - Drainage			
Fund 800 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$135,138.00	\$247,331.39	\$112,193.39
Expenditures			
Total Personnel	\$11,200.00	\$12,200.00	\$1,000.00
Services & Supplies	\$34,123.00	\$33,950.00	-\$173.00
Capital Outlay	\$18,000.00	\$18,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,302.72	\$43.57
Debt Service	\$0.00	\$63,890.50	\$63,890.50
TOTAL Expenditures	\$77,582.15	\$142,343.22	\$64,761.07
TOTAL Revenue	\$135,138.00	\$247,331.39	\$112,193.39



800 - DRAINAGE		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	0.00	109,804.39	
4035	Zone D & F Property Taxes	29,681.92	39,290.00	41,679.00	Based on County Estimate
Total Property Taxes		29,681.92	39,290.00	151,483.39	
Special Taxes & Assessments					
4400	Drainage Assessments	72,854.00	95,248.00	95,248.00	
Total Special Taxes & Assessments		72,854.00	95,248.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	583.50	0.00	0.00	
Total Other Revenues		583.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	4,155.37	600.00	600.00	
Total Use of Money & Property		4,155.37	600.00	600.00	
Total Revenues		107,274.79	135,138.00	247,331.39	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	3,447.91	200.00	200.00	
8054	Salaries & Wages - Regular	12,719.06	11,000.00	12,000.00	
Total Salaries/Wages		16,166.97	11,200.00	12,200.00	
Total Personnel		16,166.97	11,200.00	12,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	21,639.43	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
Total Equipment & Tools		21,639.43	600.00	600.00	

800 - DRAINAGE	Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
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**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	MS4 permit
6345	Property Taxes & Assessments Costs	567.07	600.00	600.00	
7325	Insurance	572.63	573.00	900.00	
Total Insurance, Licenses & Regulatory Fees		8,206.70	8,373.00	8,700.00	

**Legal &
Professional**

7320	Professional & Consulting Services	7,773.15	3,000.00	3,000.00
7326	Legal Services	14,350.00	5,000.00	5,000.00
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00
Total Legal & Professional		22,123.15	8,000.00	8,000.00

Office/Operations

7230	Misc Small Parts & Supplies	512.85	550.00	550.00
7249	Safety Supplies	1,091.74	100.00	100.00
Total Office/Operations		1,604.59	650.00	650.00

Other Expense

7346	Promotional Expenses - Event	0.00	300.00	300.00
Total Other Expense		0.00	300.00	300.00

Rent & Utilities

6000	Cell Phones	1,000.91	1,100.00	1,100.00
6025	Telephone	225.72	250.00	250.00
8610	Electric	1,994.85	1,500.00	1,500.00
8670	Street Lighting	881.58	1,100.00	1,100.00
Total Rent & Utilities		4,103.06	3,950.00	3,950.00

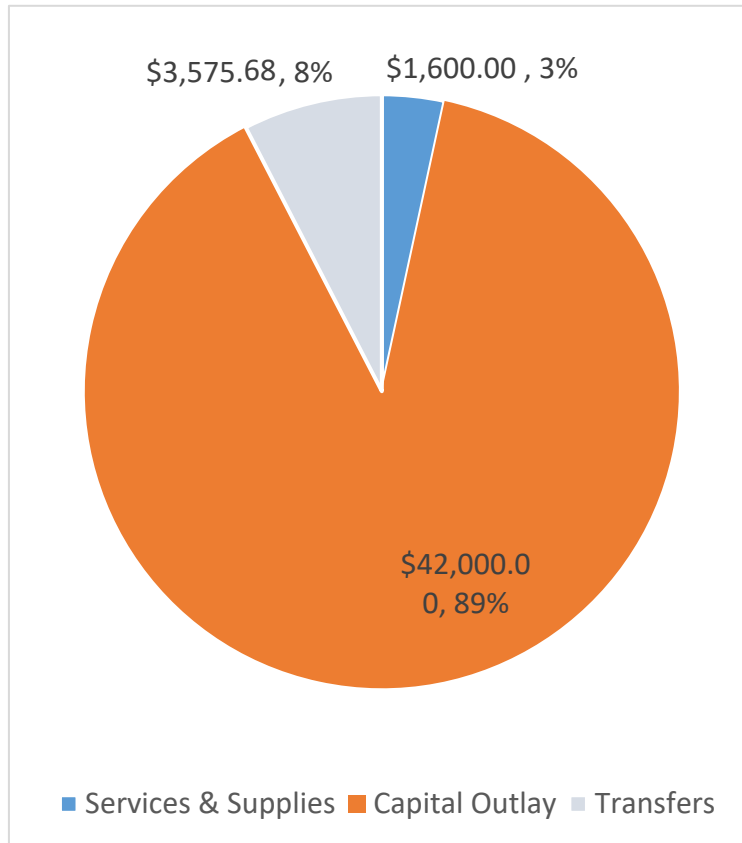
**Repairs &
Maintenance**

6405	R & M - Extinguishers	42.59	50.00	50.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,272.49	1,100.00	1,100.00

800 - DRAINAGE		Fiscal YTD 04/30/2023	FY 2022- 2023 Budget	FY 2023- 2024 Budget	Notes
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	610.30	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	1,977.32	1,500.00	1,000.00	
	Total Repairs & Maintenance	3,902.70	8,550.00	8,050.00	
Travel & Training					
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	
	Total Travel & Training	0.00	0.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	818.11	1,200.00	1,200.00	
7220	Gasoline	1,767.90	2,500.00	2,500.00	
	Total Vehicle Maintenance & Repairs	2,586.01	3,700.00	3,700.00	
	Total Services & Supplies	64,165.64	34,123.00	33,950.00	
Debt Service					
2941	Debt Service - Principal	0.00	0.00	57,398.40	
9023	Debt Service - Interest	625.00	0.00	6,492.10	
	Total Debt Service	625.00	0.00	63,890.50	
Capital Outlay					
9006	Infrastructure CIP	218,857.02	18,000.00	18,000.00	
	Total Capital Outlay	218,857.02	18,000.00	18,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	11,882.60	14,259.15	14,302.72	
	Total Transfers	11,882.60	14,259.15	14,302.72	
	Total Expenditures	311,697.23	77,582.15	142,343.22	

FUND 900
PARKS & RECREATION

900 - Parks & Recreation			
Fund 900 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$43,064.20	\$15,700.00	-\$27,364.20
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$3,575.68	-\$3,553.90
TOTAL Expenditures	\$50,729.58	\$47,175.68	-\$3,553.90
TOTAL Revenue	\$43,064.20	\$15,700.00	-\$27,364.20



900 - PARKS & RECREATION

Fiscal YTD 04/30/2023 FY 2022-2023 Budget FY 2023-2024 Budget

Notes

REVENUE				
Other Revenues				
4034	Zone A Property Tax Revenue	42,364.20	42,364.20	15,000.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		42,364.20	42,364.20	15,000.00
Use of Money & Property				
4510	Investment Income on funds	3,460.13	700.00	700.00
Total Use of Money & Property		3,460.13	700.00	700.00
Total Revenues		45,824.33	43,064.20	15,700.00
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	0.00	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		0.00	1,500.00	1,500.00
Office/Operations				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
Total Office/Operations		0.00	100.00	100.00
Other Expense				
7330	Misc Operating Expenses	0.00	0.00	0.00
Total Other Expense		0.00	0.00	0.00
Total Services & Supplies		0.00	1,600.00	1,600.00
Capital Outlay				
9006	Infrastructure CIP	0.00	42,000.00	42,000.00
Total Capital Outlay		0.00	42,000.00	42,000.00
TRANSFERS				
9511	Interfund Transfer Out	5,941.30	7,129.58	3,575.68
Total Transfers		5,941.30	7,129.58	3,575.68
Total Expenditures		5,941.30	50,729.58	47,175.68

COST ALLOCATION PLAN

FISCAL-YEAR 2023-2024

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

\$715,136.00

	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$75,089.28	\$543,503.36	\$71,513.60	\$3,575.68	\$14,302.72	\$1,787.84	\$1,787.84	\$3,575.68	\$715,136.00

Fund 100 - Admin	2023-2024 Budget
TOTAL Budget	\$715,136.00

Appropriation Limit
\$11,492,888.00

Total LOCSD Budget
\$8,792,601.76

Fund 200 - Bayridge	2023-2024 Budget
TOTAL Budget	\$9,187.00

Fund 301 - Fire	2023-2024 Budget
TOTAL Budget	\$3,472,133.28

Fund 400 - Vista de Oro	2023-2024 Budget
TOTAL Budget	\$5,147.84

Fund 500 - Water	2023-2024 Budget
TOTAL Budget	\$4,380,090.89

Fund 600 - Wastewater	2023-2024 Budget
TOTAL Budget	\$21,387.85

Fund 800 - Drainage	2023-2024 Budget
TOTAL Budget	\$142,343.22

Fund 900 - Parks & Rec	2023-2024 Budget
TOTAL Budget	\$47,175.68