



February 3, 2022

**TO:** LOCSO Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 2A – 02/03/2022 Board Meeting**  
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2021-2022.

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Troy C. Gatchell  
Marshall E. Ochylski  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Eddy Moore

**Battalion Chief**  
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## DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2021-2022 budget.

## SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board approve the Mid-Year Adjustment requests as presented for Funds 100, 200, 301, 500, 600, 800 and 900.***

## DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2021-2022 budget by Fund. More detailed line-item descriptions of each request are provided as an attachment to the report.

### **Fiscal Year 2021-22 Mid-Year Budget Adjustment Request Summary:**

#### **Fund 100 – Administration**

**Major Adjustment Requests:** Budget neutral adjustments in Contract Services to increase in Labor & Support-IT Services (6100) by \$2,000 and correspondingly decrease Public Meetings and Recordings (7342).

**Impact to Budget:** Budget neutral

#### **Fund 100 – Mid-Year Budget Adjustment Summary**

There are minor adjustments in the Fund 100 budget being proposed resulting in no net increase or decrease in the overall budget. There is a need for payroll software support which will increase costs by \$2,000 as noted above in Contract Services to increase in Labor & Support-IT Services (6100). Also as noted above, budget savings in Public Meetings and Recordings (7342) will offset this cost.

As a reminder, there will be a negative balance in Legal & Professional, line-item 7320 for charges attributed to the districting process. When the Board approved the budget, it was recommended the Administration fund balance be used to pay for this activity so it wasn't calculated into cost allocation to the other funds.

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

## **100 - ADMINISTRATION**

<b>Fund 100 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$661,110.53	\$661,110.53	\$0.00
Expenditures			
Personnel	\$368,865.50	\$368,865.50	\$0.00
Services & Supplies	\$292,245.03	\$292,245.03	\$0.00
<b>TOTAL Expenditures</b>	<b>\$661,110.53</b>	<b>\$661,110.53</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$661,110.53</b>	<b>\$661,110.53</b>	<b>\$0.00</b>

### **Fund 200 – Bayridge Estates**

**Major Adjustment Requests:** Minor adjustments Legal & Professional Services to account for property tax roll preparation and legal noticing.

**Impact to Budget:** Professional & Consulting services will increase by \$275.00 and Legal Notifications will increase by \$70.00 for an overall increase in budget of \$345.00.

### **Fund 200 – Mid-Year Budget Adjustment Summary**

The summary table below reflects any changes to Fund 200 budget.

The following table summarizes the Fund 200 budget.

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$12,400.00	\$12,400.00	\$0.00
Expenditures			
Services & Supplies	\$6,974.16	\$7,319.16	\$345.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$10,279.71</b>	<b>\$10,624.71</b>	<b>\$345.00</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$12,400.00</b>	<b>\$0.00</b>

### **Fund 301 – Fire**

**Major Adjustment Requests:** There are line-item adjustments in Services and Supplies that require adjustments. Those include Fire Personal Protection Equipment (6440), Property Tax Assessment Costs (6345), and Telephone (6025).

**Impact to Budget:** The adjustment requests will increase the Fund 301 budget by \$15,987.94. The individual requests are discussed in the summary section below.

**Fund 301 – Mid-Year Budget Adjustment Summary**

The following are the dollar adjustments and explanations for line-item adjustments in Services and Supplies. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

GL Code	Description	Adjustment Request	Explanation
6440	Fire Personal Protection Equipment	\$8,000	A Cal Fire grant covered a majority of the purchase of new PPE, this is the District's share.
6345	Property Tax Assessment Costs	\$953.94	Consultant costs to provide the analysis for property tax revenue increased.
6025	Telephone	\$7,300	With the office closed to the public, each time the front doorbell is used, it registers as a call.
<b>TOTAL</b>		<b>\$15,987.94</b>	

The following table summarizes the requested changes to the Fund 301 budget.

<b>301 - Fire</b>			
Fund 301 Budget Category	2021-2022 Budget	Mid Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,199,639.60	\$3,199,639.60	\$0.00
Expenditures			
Total Personnel	\$273,514.00	\$273,514.00	\$0.00
Services & Supplies	\$2,621,509.66	\$2,637,497.60	\$15,987.94
Capital Outlay	\$80,363.04	\$80,363.04	\$0.00
Reserves	\$183,713.00	\$183,713.00	\$0.00
Transfers	\$66,111.05	\$66,111.05	\$0.00
Total Expenditure	<b>\$3,225,210.75</b>	<b>\$3,241,198.69</b>	<b>\$15,987.94</b>
Total Revenue	<b>\$3,199,639.60</b>	<b>\$3,199,639.60</b>	<b>\$0.00</b>

**Fund 400 – Vista de Oro**

**Major Adjustment Requests:** Minor adjustments in Legal & Professional Services which are budget neutral and an increase to Property Taxes and Assessment Costs (6345) which reflects actual cost for the service.

**Impact to Budget:** Increase in Property Taxes and Assessment Costs (6345) of \$342.20.

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

The summary table below reflects any changes to Fund 400 budget.

## 400 - VISTA DE ORO

Fund 400 Budget Category	2021-2022 Budget	Mid-Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,000.00	\$3,342.20	\$342.20
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$13,017.04</b>	<b>\$13,359.24</b>	<b>\$342.20</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$15,768.00</b>	<b>\$0.00</b>

### **Fund 500 – Water**

**Major Adjustment Requests:** Adjustments in Services and Supplies which result in a moderate increase in budget due to insurance cost increase and under budgeting for postage and billing costs, and a significant increase in Capital Outlay to reflect actual Board approved project bid award costs for the 16<sup>th</sup> Street South Tank Rehabilitation Projects.

**Impact to Budget:** Net increase in the Services and Supplies budget of \$19,820 and net increase in the Capital Outlay budget of \$88,634. The overall result of the budget adjustments is an approximate \$108,454 increase in the Fund 500 budget as outlined in the next section of the report.

### **Fund 500 – Mid-Year Budget Adjustment Summary**

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are on target with projections.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in Services and Supplies to offset line-item increases result in an increase of approximately \$19,820. The object level categories that required increases are:

- Insurance, Licenses and Regulatory Fees (increase of \$6,600)
- Office and Operations (increase \$4,550)
- Rent and Utilities (increase \$200)
- Repairs & Maintenance (increase \$11,000)
- Capital Outlay (\$88,634)

Staff was able to balance expenses at the object level for Equipment and Tools by adjusting line-item expenses within those budget categories resulting in no net impact to the overall budget. Additionally, several line-items were decreased to reflect either actual for service or anticipated costs reductions for the fiscal year.

The following table summarizes the larger budget increases in the **General Ledger line-items** recommended for Mid-Year adjustments; Capital Outlay expenditures are summarized in a following section:

<b>Insurance, License &amp; Regulatory Fees</b>		
7325-Insurance	\$6,600 increase	SDRMA annual insurance increase

<b>Equipment &amp; Tools</b>		
7256-Meter Purchases	\$8,000 increase	Replacement of the LOMS 4" meter; approx. \$6,000
<b>Office &amp; Operations</b>		
7180-Billing Supplies, Forms & Printing	\$16,550 increase (offsetting decrease in 7160 of \$10,000)	Adjustment in voucher coding; corresponding decrease in 7160 of \$10,000 for net increase of \$6,550
<b>Repairs &amp; Maintenance</b>		
6641-R&M Wells	\$4,300 increase	Increase to equip 8 <sup>th</sup> St. well with Variable Frequency Drive
6640-Equipment & Non-structural Assets	\$14,000 increase	South Bay upper well brine tank replacement

### Capital Outlay Summary of Changes

As identified in the 2021-22 Capital Improvement Plan, there are three capital projects and one vehicle replacements initiated this fiscal year. The increase in project costs for the 16<sup>th</sup> Street South Tank Rehabilitation Project is a result of approved project budget increase approved by the Board based on actual contract award amount and approved support services costs.

<b>FY 2021-22 Mid-Year Capital Improvement Projects Status Report</b>				
<b>Budget Code</b>	<b>FY 2020-21 Project</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Status</b>
500/9006	8th Street Well Construction	\$366,441.00	\$336,441.00	Delays due to supply chain issues
<b>FY 21/22 Projects</b>				
500/9006	Program "C" Well Construction	\$750,000.00	\$750,000.00	Waiting for Minor Use Permit
500/9006	16th St. Tank South Rehabilitation	\$352,150.00	\$487,078.00	In progress
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	Complete
<b>TOTAL</b>		<b>\$1,518,591.00</b>	<b>\$1,607,225.00</b>	

The District was awarded a grant from the Department of Water Resources (DWR) for up to \$239,000 for the 8<sup>th</sup> Street Upper Aquifer Well Project which will help offset the above referenced project cost. Staff has not incorporated this into the budget as revenue since final grant documents have not been signed between DWR and the County which is the lead grantee agency.

The following table summarizes the changes in the Fund 500 budget. As indicated, a significant portion of the budget increase is attributed to the capital projects now in progress. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the revised budget for Fiscal Year 2021-22.

### **500 - Water**

<b>Fund 500 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid Year FY 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00
<b>Expenditures</b>			
Total Personnel	\$780,181.50	\$780,181.50	\$0.00
Services & Supplies	\$610,737.81	\$630,558.00	\$19,820.19
Capital Outlay	\$1,518,591.00	\$1,607,225.00	\$88,634.00
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$565,249.50	\$565,249.50	\$0.00
<b>TOTAL Expenditures</b>	<b>\$3,807,316.31</b>	<b>\$3,915,770.50</b>	<b>\$108,454.19</b>
<b>TOTAL Revenue</b>	<b>\$2,942,647.40</b>	<b>\$2,953,383.40</b>	<b>\$10,736.00</b>

### **Fund 600 – Wastewater**

**Major Adjustment Requests:** A GL coding change was made to accurately account for bank service charges. There is no budget impact.

**Impact to Budget:** No budget impacts

### **Fund 600 – Mid-Year Budget Adjustment Summary**

The summary table below reflects any changes to Fund 600 budget.

The following table summarizes the Fund 600 budget.

### **600 - Wastewater**

<b>Fund 600 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$20,110.55	\$20,110.55	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$16,805.00	\$16,805.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$20,110.55</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$20,110.55</b>	<b>\$0.00</b>

### **Fund 800 – Drainage**

**Major Adjustment Requests:** A decrease in investment income to better reflect actual revenue and minor increases to Services and Supplies various categories to balance budget line-items.

**Impact to Budget:** Investment income was decreased by \$1,800; Services and Supplies budget was increased by \$350.00.

### **Fund 800 – Mid-Year Budget Adjustment Summary**

As previously discussed, revenues will decrease by \$1,800 and the Services and Supplies budget will increase by \$350.00.

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 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$135,339.00	\$133,539.00	-\$1,800.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$29,584.24	\$29,934.24	\$350.00
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,222.21	\$13,222.21	\$0.00
<b>TOTAL Expenditures</b>	<b>\$67,006.45</b>	<b>\$67,356.45</b>	<b>\$350.00</b>
<b>TOTAL Revenue</b>	<b>\$135,339.00</b>	<b>\$133,539.00</b>	<b>-\$1,800.00</b>
Net Revenue/Expenses	\$68,332.55	\$66,182.55	

### **Fund 900 – Parks and Recreation**

**Major Adjustment Requests:** No mid-year budget changes requested.

**Impact to Budget:** No budget impacts.

### **Fund 900 – Mid-Year Budget Adjustment Summary**

The following table summarizes the Fund 900 budget.

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$23,099.70	\$23,099.70	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$60,000.00	\$0.00
Transfers	\$6,611.11	\$6,611.11	\$0.00
<b>TOTAL Expenditures</b>	<b>\$68,211.11</b>	<b>\$68,211.11</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$23,099.70</b>	<b>\$23,099.70</b>	<b>\$0.00</b>

### **Advisory Committee Action**

The Utilities Advisory Committee reviewed the Fund 500 and 800 budgets at their January 19, 2021 meeting and recommended approval of the mid-year budget adjustments as presented for Funds 500 and 800.

The Finance Advisory Committee will review the entire mid-year budget document at their January 31, 2022 meeting. Staff will report on their recommendations at the February 3<sup>rd</sup> Board meeting.

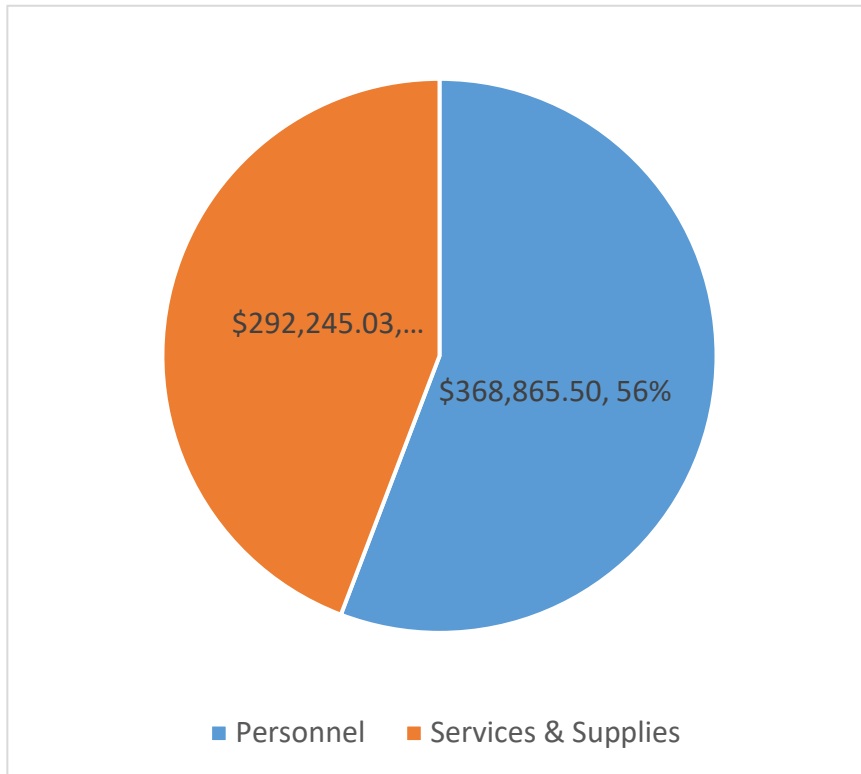
### **Attachments**

Line-item details for each fund



## 100 - ADMINISTRATION

Fund 100 Budget Category	2021-2022 Budget	Mid-Year 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$661,110.53	\$661,110.53	\$0.00
<b>Expenditures</b>			
Personnel	\$368,865.50	\$368,865.50	\$0.00
Services & Supplies	\$292,245.03	\$292,245.03	\$0.00
<b>TOTAL Expenditures</b>	<b>\$661,110.53</b>	<b>\$661,110.53</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$661,110.53</b>	<b>\$661,110.53</b>	<b>\$0.00</b>



<b>100 - ADMINISTRATION</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid Year 2021-22 Budget Adjustments</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Service Charges &amp; Fees</b>					
4005	Copying Costs	0.00	0.00	0.00	
4002	Transfers In	330,553.30	661,110.53	661,110.53	
4513	Other Interest Income	0.00	0.00	0.00	
<b>Total Service Charges &amp; Fees</b>		<b>330,553.30</b>	<b>661,110.53</b>	<b>661,110.53</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	5,000.00	16,500.00	16,500.00	
8018	Holiday Pay	7,019.22	13,166.00	13,166.00	
8045	Overtime Pay	0.00	600.00	600.00	
8050	Administrative Leave Pay	1,776.78	4,900.00	4,900.00	
8051	Floating Holiday Pay	465.42	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	121,487.46	249,999.00	249,999.00	
8060	Sick Leave Pay	953.72	4,900.00	4,900.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	9,714.56	5,000.00	5,000.00	
<b>Total Salaries/Wages</b>		<b>146,417.16</b>	<b>298,115.00</b>	<b>298,115.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5020	FICA - ER	376.96	1,116.00	1,116.00	
5030	Life Insurance - ER	268.96	525.00	525.00	
5031	Disability Insurance	190.32	320.00	320.00	
5035	AD & D Insurance	52.21	119.00	119.00	
5040	LTD Insurance	766.56	1,500.00	1,500.00	
5050	Medicare - ER	2,120.67	4,000.00	4,000.00	
5060	Cafeteria Plan - ER	12,652.59	25,774.00	25,774.00	
5070	Retirement ER - Regular	5,206.92	9,994.00	9,994.00	

<b>100 - ADMINISTRATION</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid Year 2021-22 Budget Adjustments</b>	<b>Notes</b>
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees	1,016.13	1,775.00	1,775.00	
5102	Medical - ER CA Employee Training Tax - ER	6.08	37.50	37.50	
5120	Workers Comp Insurance - ER	925.97	1,000.00	1,000.00	
5124	Retirement - ER - Tier 2	10,444.61	22,225.00	22,225.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>34,027.98</b>	<b>68,385.50</b>	<b>68,385.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	328.32	2,015.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	295.58	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>623.90</b>	<b>2,365.00</b>	<b>2,365.00</b>	
<b>Total Personnel</b>		<b>181,069.04</b>	<b>368,865.50</b>	<b>368,865.50</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>	
<b>Contract Services</b>					
6100	Labor & Support-IT	9,719.93	12,500.00	14,500.00	
6110	IT Purchased Services	12,140.50	24,000.00	24,000.00	
7100	Copier Contract- Maint & Usage	1,755.02	3,100.00	3,100.00	
7255	Security Services	585.66	1,120.00	1,120.00	
7321	Janitorial Cleaning & Supplies	1,556.00	2,900.00	2,900.00	
7342	Public Meeting Recordings	3,677.79	12,000.00	10,000.00	
<b>Total Contract Services</b>		<b>29,434.90</b>	<b>55,620.00</b>	<b>55,620.00</b>	

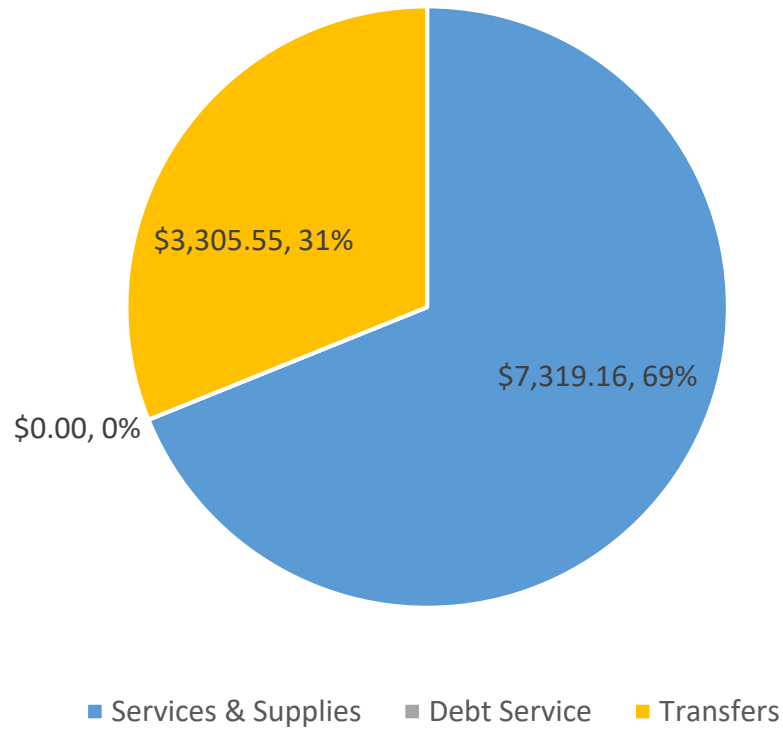
<b>100 - ADMINISTRATION</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid Year 2021-22 Budget Adjustments</b>	<b>Notes</b>
<b>Financial Services</b>					
7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	1,941.83	6,400.00	6,400.00	
<b>Total Financial Services</b>		<b>1,941.83</b>	<b>6,600.00</b>	<b>6,600.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	16,432.71	17,500.00	17,500.00	
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	29,840.03	29,840.03	29,840.03	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>46,272.74</b>	<b>47,570.03</b>	<b>47,570.03</b>	
<b>Legal &amp; Professional</b>					
7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00	
7305	Auditing Services	22,000.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	24,881.04	2,500.00	2,500.00	
7326	Legal Services	3,628.50	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00	
7343	Election Expenses	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>78,009.54</b>	<b>114,700.00</b>	<b>114,700.00</b>	
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	2,332.84	6,500.00	6,500.00	
7160	Postage, Shipping & Mail Supplies	1,446.77	2,500.00	2,500.00	
7226	Membership & Dues	7,715.00	7,950.00	7,950.00	

<b>100 - ADMINISTRATION</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid Year 2021-22 Budget Adjustments</b>	<b>Notes</b>
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>11,494.61</b>	<b>18,950.00</b>	<b>18,950.00</b>	
<b>Other Expense</b>					
8735	Misc Department Admin	100.00	100.00	100.00	
<b>Total Other Expense</b>		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	481.50	1,080.00	1,080.00	
6025	Telephone	1,353.05	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	18,000.00	36,000.00	36,000.00	
8610	Electric	1,504.92	3,800.00	3,800.00	
8620	Gas Service	141.02	1,000.00	1,000.00	
<b>Total Rent &amp; Utilities</b>		<b>21,480.49</b>	<b>45,080.00</b>	<b>45,080.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	91.35	100.00	100.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
<b>Total Repairs &amp; Maintenance</b>		<b>91.35</b>	<b>100.00</b>	<b>100.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	225.00	225.00	
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
8510	Lodging and Meals	0.00	1,000.00	1,000.00	
8539	Meals	0.00	600.00	600.00	
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>0.00</b>	<b>3,325.00</b>	<b>3,325.00</b>	

<b>100 - ADMINISTRATION</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid Year 2021-22 Budget Adjustments</b>	<b>Notes</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>188,825.46</b>	<b>292,245.03</b>	<b>292,245.03</b>	
	<b>Total Expenditures</b>	<b>369,894.50</b>	<b>661,110.53</b>	<b>661,110.53</b>	

## 200 - Bayridge

Fund 200 Budget Category	2021-2022 Budget	Mid-Year 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$12,400.00	\$12,400.00	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$6,974.16	\$7,319.16	\$345.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$10,279.71</b>	<b>\$10,624.71</b>	<b>\$345.00</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$12,400.00</b>	<b>\$0.00</b>



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
12/31/2021

FY 2021-22  
Year Budget

Mid-Year FY  
2021-22 Year  
Budget

Notes

**REVENUE**

**Property Taxes**

4035	Zone F Property Taxes	3,117.41	0.00	0.00
<b>Total Property Taxes</b>		<b>3,117.41</b>	<b>0.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	4,102.10	12,400.00	12,400.00
<b>Total Special Taxes &amp; Assessments</b>		<b>4,102.10</b>	<b>12,400.00</b>	<b>12,400.00</b>

**Use of Money & Property**

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	(0.32)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>(0.32)</b>	<b>0.00</b>	<b>0.00</b>

<b>Total Revenues</b>	<b>7,219.19</b>	<b>12,400.00</b>	<b>12,400.00</b>
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**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	555.20	250.00	250.00
7325	Insurance	0.00	0.00	0.00
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>555.20</b>	<b>250.00</b>	<b>250.00</b>

**Legal & Professional**

7320	Professional & Consulting Services	0.00	0.00	275.00	Tax Roll Preparation
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	Share of Legal Notice for tax rolls
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>0.00</b>	<b>345.00</b>	

**Rent & Utilities**

8670	Street Lighting	2,404.79	6,724.16	6,724.16
<b>Total Rent &amp; Utilities</b>		<b>2,404.79</b>	<b>6,724.16</b>	<b>6,724.16</b>
<b>Total Services &amp; Supplies</b>		<b>2,959.99</b>	<b>6,974.16</b>	<b>7,319.16</b>

**Capital Outlay**

9006	Tank Decomission	0.00	0.00	0.00
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Debt Service**

9804	Payment on Internal Loans	0.00	0.00	0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**TRANSFERS**

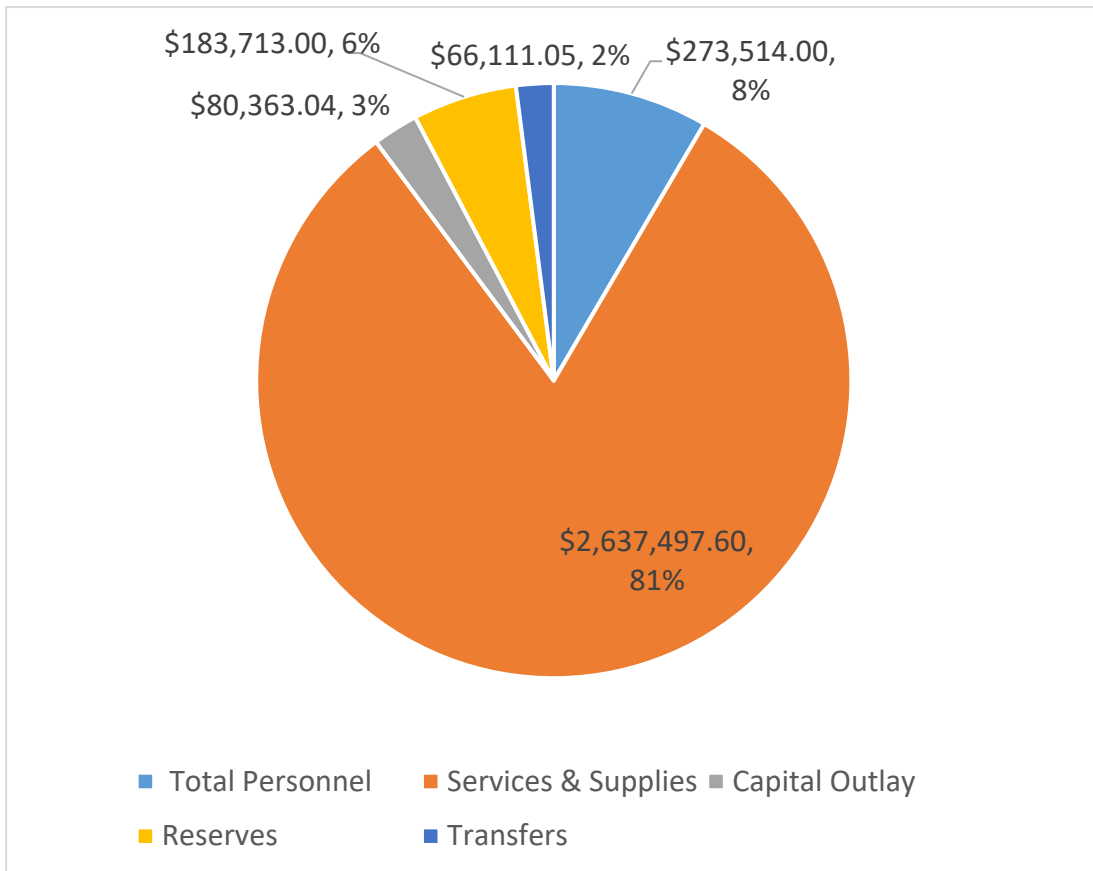
9511	Interfund Transfer Out	1,652.76	3,305.55	3,305.55
<b>Total Transfers</b>		<b>1,652.76</b>	<b>3,305.55</b>	<b>3,305.55</b>

<b>Total Expenditures</b>	<b>4,612.75</b>	<b>10,279.71</b>	<b>10,624.71</b>
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### 301 - Fire

Fund 301 Budget Category	2021-2022 Budget	Mid Year 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$3,199,639.60	\$3,199,639.60	\$0.00
<b>Expenditures</b>			
Total Personnel	\$273,514.00	\$273,514.00	\$0.00
Services & Supplies	\$2,621,509.66	\$2,637,497.60	\$15,987.94
Capital Outlay	\$80,363.04	\$80,363.04	\$0.00
Reserves	\$183,713.00	\$183,713.00	\$0.00
Transfers	\$66,111.05	\$66,111.05	\$0.00
<b>Total Expenditure</b>	<b>\$3,225,210.75</b>	<b>\$3,241,198.69</b>	<b>\$15,987.94</b>
<b>Total Revenue</b>	<b>\$3,199,639.60</b>	<b>\$3,199,639.60</b>	<b>\$0.00</b>



**301 - FIRE**Fiscal YTD  
12/31/2021FY 2021-2022  
BudgetMid-Year FY  
2021-2022  
Budget

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
<b>4034</b>	Zone A Property Tax Revenue	0.00	142,797.90	142,797.90	
<b>4037</b>	Property Tax Zone B Received	156,066.61	501,784.70	501,784.70	
<b>4038</b>	Property Tax Zone B Pass thru	0.00	1,828,491.00	1,828,491.00	
<b>Total Property Taxes</b>		<b>156,066.61</b>	<b>2,473,073.60</b>	<b>2,473,073.60</b>	
<b>Grant Revenue</b>					
<b>4955</b>	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00	
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>15,689.00</b>	<b>15,689.00</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	609,235.00	609,235.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>636,743.00</b>	<b>636,743.00</b>	
<b>Other Revenues</b>					
<b>4000</b>	Ambulance Agreement	19,813.21	67,134.00	67,134.00	
<b>4920</b>	Other Revenue	0.00	20,000.00	20,000.00	
<b>Total Other Revenues</b>		<b>19,813.21</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	1,292.78	7,000.00	7,000.00	
<b>4924</b>	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>1,292.78</b>	<b>7,000.00</b>	<b>7,000.00</b>	
<b>Total Revenues</b>		<b>177,172.60</b>	<b>3,199,639.60</b>	<b>3,199,639.60</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
<b>8295</b>	Resv FF-Overtime/Shift Coverage	24,628.13	30,000.00	30,000.00	
<b>8340</b>	Resv FF-Shift Coverage	59,284.09	144,000.00	144,000.00	
<b>8345</b>	Resv FF-Special Projects	137.63	2,000.00	2,000.00	
<b>Total Salaries/Wages</b>		<b>84,049.85</b>	<b>176,000.00</b>	<b>176,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
<b>5021</b>	FICA - Fire - ER	5,048.97	9,100.00	9,100.00	
<b>5030</b>	Life Insurance - ER	1,210.50	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	292.50	850.00	850.00	
<b>5051</b>	Medicare - Reserves - ER	1,225.22	2,150.00	2,150.00	
<b>5070</b>	Retirement ER - Regular	27,623.68	54,514.00	54,514.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b>5102</b>	CA Training Tax - ER	28.41	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	4,355.02	5,000.00	5,000.00	
<b>5124</b>	Retirement - ER - Tier 2	1,148.75	9,125.00	9,125.00	
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>40,933.05</b>	<b>83,414.00</b>	<b>83,414.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	3,855.66	4,000.00	4,000.00	
<b>5101</b>	Unemp. Costs - Reserves	1,535.31	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	25.00	100.00	100.00	
<b>6230</b>	Medical Exam	3,752.00	4,000.00	4,000.00	
	<b>Total Employment Services</b>	<b>9,167.97</b>	<b>14,100.00</b>	<b>14,100.00</b>	
	<b>Total Personnel</b>	<b>134,150.87</b>	<b>273,514.00</b>	<b>273,514.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	96.31	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>96.31</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	596.95	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	831.92	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	137.73	900.00	900.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	535.08	3,500.00	3,500.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,325.00	2,325.00	
<b>7500</b>	Schedule A Charges	0.00	2,465,234.00	2,465,234.00	
	<b>Total Contract Services</b>	<b>4,101.68</b>	<b>2,475,959.00</b>	<b>2,475,959.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	1,640.81	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	542.18	15,000.00	23,000.00	Grant to cover portion of the cost
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	2,452.80	2,000.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	2,000.00	2,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	2,000.00	2,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	10,802.01	20,000.00	20,000.00	

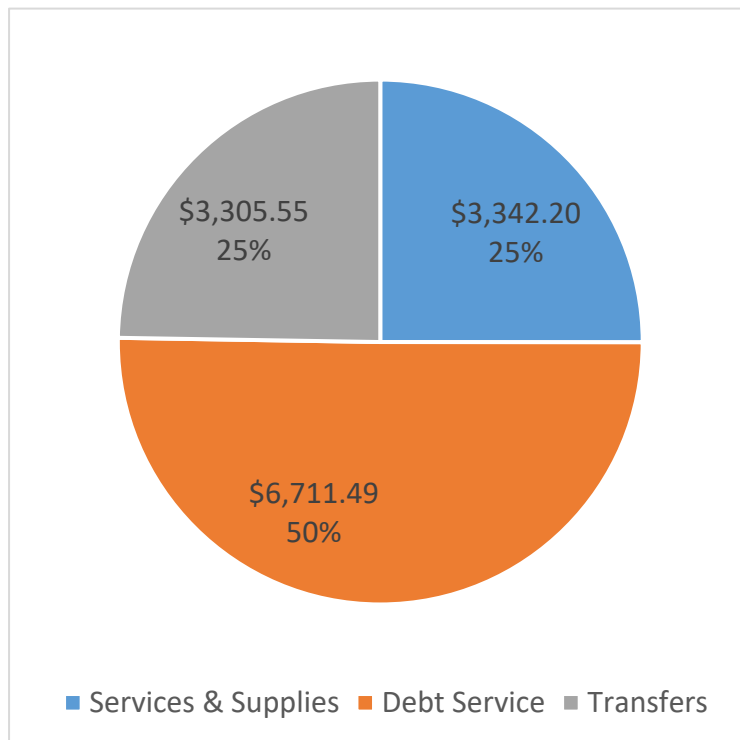
<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7242</b>	Minor Tools, Accessories & Field Machines	468.16	1,200.00	1,200.00	
<b>7252</b>	Misc Hardware	443.01	1,200.00	1,200.00	
	<b>Total Equipment &amp; Tools</b>	<b>16,348.97</b>	<b>48,750.00</b>	<b>56,750.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	18.00	20.00	20.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
	<b>Total Financial Services</b>	<b>18.00</b>	<b>80.00</b>	<b>80.00</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	6,639.20	5,420.66	6,374.60	Tax assessment rate increased
<b>7325</b>	Insurance	26,017.61	33,515.00	33,515.00	
	<b>Total Ins., Licenses &amp; Regulatory Fees</b>	<b>32,656.81</b>	<b>40,935.66</b>	<b>41,889.60</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	0.00	3,000.00	3,000.00	
<b>7326</b>	Legal Services	0.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>4,850.00</b>	<b>4,850.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	738.73	1,000.00	1,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	127.85	2,500.00	2,500.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	346.54	1,000.00	1,000.00	
<b>7240</b>	Propane	0.00	100.00	100.00	
	<b>Total Office/Operations</b>	<b>1,213.12</b>	<b>6,700.00</b>	<b>6,700.00</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>301 - FIRE</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7218</b>	Cooking Products - Food, Drinks & Staples	93.23	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	391.12	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	87.58	800.00	800.00	
	<b>Total Other Expense</b>	<b>571.93</b>	<b>2,800.00</b>	<b>2,800.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	409.28	900.00	840.00	
<b>6025</b>	Telephone	6,896.85	6,700.00	14,000.00	COVID protocols & main door access
<b>8610</b>	Electric	844.02	1,200.00	844.00	
<b>8620</b>	Gas Service	601.20	1,600.00	1,600.00	
<b>8630</b>	Trash Services	780.84	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	2,234.24	4,500.00	4,500.00	
<b>8659</b>	Utility Cable Charges	538.56	1,200.00	1,350.00	
<b>8670</b>	Street Lighting	53.64	135.00	135.00	
	<b>Total Rent &amp; Utilities</b>	<b>12,358.63</b>	<b>17,835.00</b>	<b>24,869.00</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	437.60	500.00	500.00	
<b>6640</b>	R & M - Equip & Other Non- Structural Fixed Assets	1,838.36	3,500.00	3,500.00	
<b>6750</b>	R & M - Minor Tools & Equipment	721.03	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	107.20	1,600.00	1,600.00	
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	852.14	8,000.00	8,000.00	
	<b>Total Repairs &amp;</b>	<b>3,956.33</b>	<b>17,300.00</b>	<b>17,300.00</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	106.50	200.00	200.00	
<b>7324</b>	Education, Training, Seminar	0.00	500.00	500.00	
<b>8405</b>	Reserve FF Training Costs	63.00	500.00	500.00	
	<b>Total Travel &amp; Training</b>	<b>169.50</b>	<b>1,300.00</b>	<b>1,300.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>71,491.28</b>	<b>2,621,509.66</b>	<b>2,637,497.60</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	0.00	9,363.04	9,363.04	
<b>9085</b>	Vehicle Purchase	0.00	71,000.00	71,000.00	
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>80,363.04</b>	<b>80,363.04</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	93,713.00	93,713.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>183,713.00</b>	<b>183,713.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	33,055.56	66,111.05	66,111.05	
<b>Total Transfers</b>		<b>33,055.56</b>	<b>66,111.05</b>	<b>66,111.05</b>	
<b>Total Expenditures</b>		<b>238,697.71</b>	<b>3,225,210.75</b>	<b>3,241,198.69</b>	

### 400 - VISTA DE ORO

Fund 400 Budget Category	2021-2022 Budget	Mid-Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$3,000.00	\$3,342.20	\$342.20
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$13,017.04</b>	<b>\$13,359.24</b>	<b>\$342.20</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$15,768.00</b>	<b>\$0.00</b>



<b>400 - VISTA DE ORO</b>	<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid-Year FY 2021-22 Budget</b>	<b>Notes</b>
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**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	4,142.00	15,768.00	15,768.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>4,142.00</b>	<b>15,768.00</b>	<b>15,768.00</b>	
<b>Total Revenues</b>		<b>4,142.00</b>	<b>15,768.00</b>	<b>15,768.00</b>	

**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	382.20	40.00	382.20	Actual Cost for service
7325	Insurance	0.00	0.00	0.00	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>382.20</b>	<b>40.00</b>	<b>382.20</b>	

**Legal & Professional**

7320	Professional & Consulting Services	0.00	500.00	430.00	Decreased to balance legal notification
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	Increased for FY Budget Notices
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	

**Rent & Utilities**

8670	Street Lighting	951.65	2,460.00	2,460.00	
<b>Total Rent &amp; Utilities</b>		<b>951.65</b>	<b>2,460.00</b>	<b>2,460.00</b>	
<b>Total Services &amp; Supplies</b>		<b>1,333.85</b>	<b>3,000.00</b>	<b>3,342.20</b>	

**Debt Service**

9023	Debt Service - Interst & Annual Fee	0.00	0.00	0.00	
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
<b>Total Debt</b>		<b>0.00</b>	<b>6,711.49</b>	<b>6,711.49</b>	

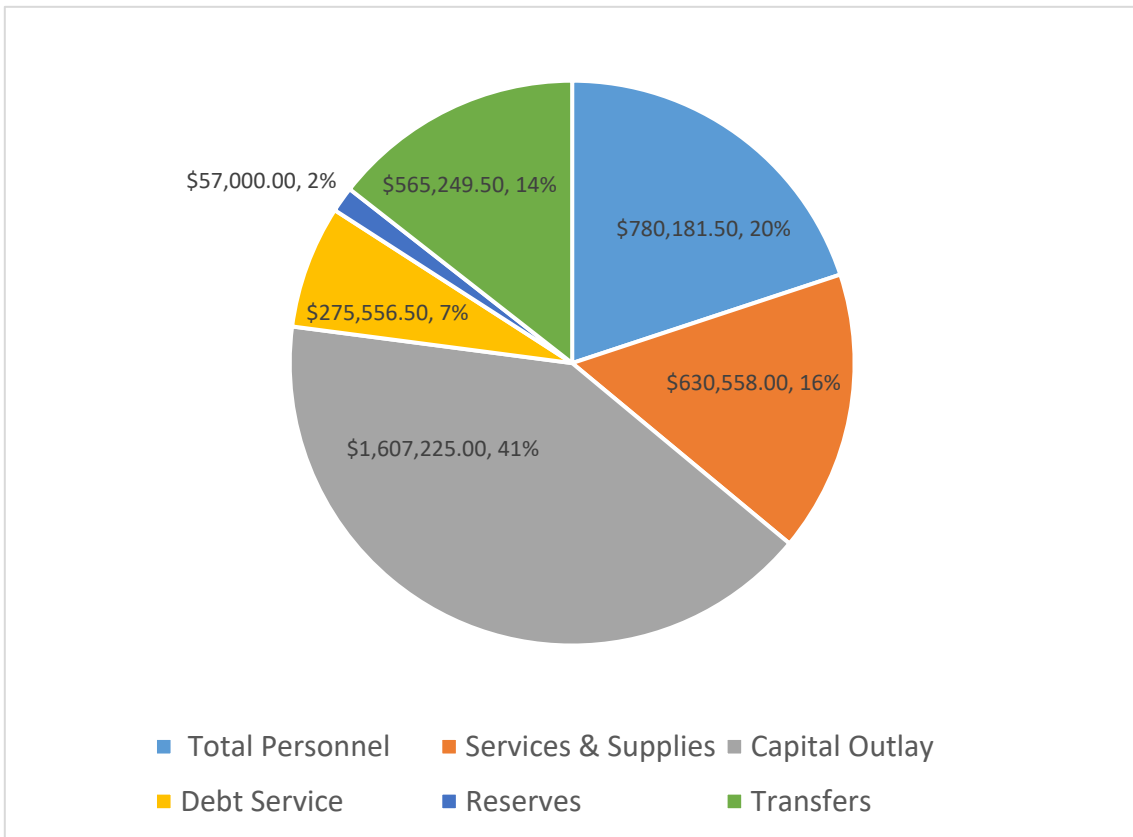
**TRANSFERS**

9511	Interfund Transfer Out	1,652.76	3,305.55	3,305.55	
<b>Total Transfers</b>		<b>1,652.76</b>	<b>3,305.55</b>	<b>3,305.55</b>	
<b>Total Expenditures</b>		<b>2,986.61</b>	<b>13,017.04</b>	<b>13,359.24</b>	



### 500 - Water

Fund 500 Budget Category	2021-2022 Budget	Mid Year FY 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00
<b>Expenditures</b>			
Total Personnel	\$780,181.50	\$780,181.50	\$0.00
Services & Supplies	\$610,737.81	\$630,558.00	\$19,820.19
Capital Outlay	\$1,518,591.00	\$1,607,225.00	\$88,634.00
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$565,249.50	\$565,249.50	\$0.00
<b>TOTAL Expenditures</b>	<b>\$3,807,316.31</b>	<b>\$3,915,770.50</b>	<b>\$108,454.19</b>
<b>TOTAL Revenue</b>	<b>\$2,942,647.40</b>	<b>\$2,953,383.40</b>	<b>\$10,736.00</b>



<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	78,453.91	108,798.40	108,798.40	
	<b>Total Property Taxes</b>	<b>78,453.91</b>	<b>108,798.40</b>	<b>108,798.40</b>	
<b>Grant Revenue</b>					
4957	Govt Aid-Other Federal Aid & Reimbursements	853.40	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>853.40</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,143,656.20	2,214,930.00	2,214,930.00	
4102	Residential- Multi -Family- Water Sales	116,229.91	228,159.00	228,159.00	
4103	Commercial, Home Care, Retail-Water Sales	186,519.84	306,030.00	306,030.00	
4104	Irrigation- Water Sales	25,772.50	33,330.00	33,330.00	
4114	Water Other Service Revenues	(80.00)	1,000.00	1,000.00	
4931	Water Activation Fees	4,350.00	5,000.00	5,000.00	
4932	Penalties	13,881.31	20,000.00	20,000.00	
4933	Door Hangers/Locko ut Notices	0.00	12,000.00	12,000.00	
4937	NSF Fees	305.00	400.00	400.00	
	<b>Total Service Charges &amp; Fees</b>	<b>1,490,634.76</b>	<b>2,820,849.00</b>	<b>2,820,849.00</b>	
<b>Other Revenues</b>					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	4,940.98	1,000.00	11,736.00	Service upgrades, Surplus sales
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	<b>Total Other Revenues</b>	<b>4,940.98</b>	<b>1,000.00</b>	<b>11,736.00</b>	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b>Use of Money &amp; Property</b>					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on	2,792.21	12,000.00	12,000.00	
<b>Total Use of Money &amp; Property</b>		<b>2,792.21</b>	<b>12,000.00</b>	<b>12,000.00</b>	
<b>Total Revenues</b>		<b>1,577,675.26</b>	<b>2,942,647.40</b>	<b>2,953,383.40</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	14,159.20	27,567.00	27,567.00	
8045	Overtime Pay	2,821.80	3,000.00	3,000.00	
8050	Administrative Leave Pay	737.52	2,550.00	2,550.00	
8051	Floating Holiday Pay	1,705.10	6,330.00	6,330.00	
8054	Salaries & Wages - Regular	212,811.82	442,650.00	442,650.00	
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	9,234.90	10,000.00	10,000.00	
8063	Standby Pay	10,094.99	20,830.00	20,830.00	
8066	Comp Time Used	9,450.40	18,000.00	18,000.00	
8081	Vacation Pay	10,647.35	20,000.00	20,000.00	
<b>Total Salaries/Wages</b>		<b>271,663.08</b>	<b>551,927.00</b>	<b>551,927.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	978.94	1,950.00	1,950.00	
5031	Disability Insurance	393.72	725.00	725.00	
5035	AD & D Insurance	187.63	440.00	440.00	
5040	LTD Insurance	1,875.02	4,050.00	4,050.00	
5050	Medicare - ER	4,129.08	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	30,289.83	70,020.00	70,020.00	
5070	Retirement ER - Regular	52,698.54	109,533.50	109,533.50	
5075	Retirees Medical - ER	1,016.16	1,776.00	1,776.00	
5102	CA Training Tax - ER	0.00	50.00	50.00	
5120	Workers Comp Insurance - ER	11,073.60	13,000.00	13,000.00	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
5124	Retirement - ER - Tier 2	6,984.66	13,550.00	13,550.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>109,627.18</b>	<b>224,094.50</b>	<b>224,094.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	4,000.00	4,000.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	
<b>Total Employment Services</b>		<b>0.00</b>	<b>4,160.00</b>	<b>4,160.00</b>	
<b>Total Personnel</b>		<b>381,290.26</b>	<b>780,181.50</b>	<b>780,181.50</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	665.78	2,600.00	2,600.00	
7248	Uniform Safety Boots	664.88	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>1,330.66</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Contract Services</b>					
6100	Labor & Support- IT Services	2,280.39	5,000.00	5,000.00	
6110	IT Purchased Services	3,838.55	5,400.00	5,400.00	
7250	Water Quality Testing	10,544.40	28,000.00	28,000.00	
7255	Security Services	510.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	398.56	850.00	850.00	
<b>Total Contract Services</b>		<b>17,571.90</b>	<b>47,250.00</b>	<b>47,250.00</b>	
<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	388.93	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	3,462.58	16,400.00	8,400.00	Adjusted to balance object level
7253	Rent - Equipment	0.00	500.00	500.00	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
7256	Meter Purchases & Replacements	2,381.99	1,000.00	9,000.00	Adjusted to balance object level
<b>Total Equipment &amp; Tools</b>		<b>6,233.50</b>	<b>20,600.00</b>	<b>20,600.00</b>	
<b>Financial Services</b>					
7309	Late Fees	76.44	50.00	50.00	
7310	Bank Service Charges	18.00	300.00	300.00	
9153	Bad Debt Expense	(107.61)	0.00	0.00	
<b>Total Financial Services</b>		<b>(13.17)</b>	<b>350.00</b>	<b>350.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	200.00	0.00	
6340	Misc Fees	873.81	700.00	900.00	Adjusted to reflect actual
6342	Fees - Regulatory	19,469.64	22,000.00	19,470.00	
6345	Property Taxes & Assess.	3,792.12	7,000.00	7,000.00	
7325	Insurance	62,524.85	56,085.81	62,686.00	Adjusted to reflect actual
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>86,660.42</b>	<b>85,985.81</b>	<b>90,056.00</b>	
<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	31,741.02	120,000.00	120,000.00	
7320	Professional & Consulting Services	9,277.17	25,000.00	25,000.00	
7326	Legal Services	425.00	15,000.00	16,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	0.00	
7340	Legal Notifications	0.00	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>41,443.19</b>	<b>162,000.00</b>	<b>162,000.00</b>	
<b>Office/Operations</b>					
6130	Computer Hardware	787.18	3,000.00	3,000.00	
6140	Computer Software	4,889.99	5,000.00	5,000.00	
7140	General Supplies & ...	287.85	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	3,668.18	18,000.00	8,000.00	Lowered as printing supplies was originally included in this

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
7180	Billing Supplies, Forms & Printing	9,872.75	2,200.00	18,750.00	Printing supplies should be coded here for billing and not in postage.
7226	Membership & Dues	461.94	5,000.00	3,000.00	Adjusted to reflect actual
7230	Misc Small Parts &	682.11	5,000.00	5,000.00	
7237	Process Control & Treatment Supplies	4,309.23	12,500.00	12,500.00	
7239	Water Treatment	4,413.83	13,000.00	13,000.00	
7249	Safety Supplies	392.25	1,000.00	1,000.00	
<b>Total Office/Operations</b>		<b>29,765.31</b>	<b>65,700.00</b>	<b>70,250.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	194.37	250.00	250.00	
7348	Water Conservation Program	2,526.80	10,000.00	10,000.00	
<b>Total Other Expense</b>		<b>2,721.17</b>	<b>10,250.00</b>	<b>10,250.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,205.05	3,500.00	3,500.00	
6025	Telephone	3,852.77	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	49,634.72	100,000.00	100,000.00	
8620	Gas Service	50.30	250.00	250.00	
8630	Trash Services	898.32	1,800.00	2,000.00	
8644	Disposal Services	1,839.00	18,000.00	18,000.00	
8670	Street Lighting	216.70	432.00	432.00	
<b>Total Rent &amp; Utilities</b>		<b>57,696.86</b>	<b>133,982.00</b>	<b>134,182.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	383.61	400.00	400.00	
6422	R & M - Hydrants	277.95	3,300.00	1,300.00	Adjusted to balance object level
6640	R & M - Equip & Other Non- Structural Fixed Assets	3,664.29	2,000.00	16,700.00	South Bay upper well brine tank replacement
6641	R & M - Wells	2,244.52	18,000.00	22,300.00	\$20,000 for VFD at 8th Street Lower Aquifer well
6750	R & M - Minor Tools & Equipment	156.84	2,400.00	2,400.00	

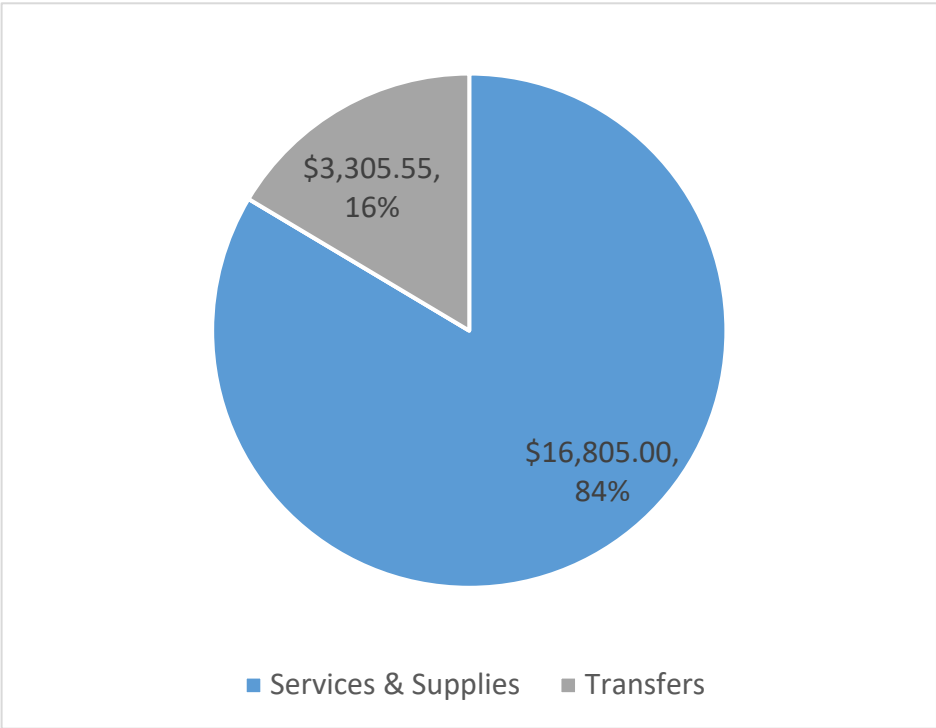
<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
6800	R & M - Grounds & Collection Systems	269.27	600.00	600.00	
6830	Paving & Concrete	1,650.00	9,000.00	5,000.00	
6900	R & M - Buildings & Structures	12,338.70	15,000.00	15,000.00	
7241	R & M - Water Distribution System	4,054.81	10,000.00	8,000.00	Adjusted to balance object level
<b>Total Repairs &amp; Maintenance</b>		<b>25,039.99</b>	<b>60,700.00</b>	<b>71,700.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	0.00	3,000.00	3,000.00	
8410	Certifications	320.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	370.00	370.00	
<b>Total Travel &amp; Training</b>		<b>320.00</b>	<b>4,120.00</b>	<b>4,120.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Mai	374.82	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,919.29	2,400.00	2,400.00	
7220	Gasoline	3,052.35	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,222.05	6,000.00	6,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>6,568.51</b>	<b>16,200.00</b>	<b>16,200.00</b>	
<b>Total Services &amp; Supplies</b>		<b>275,338.34</b>	<b>610,737.81</b>	<b>630,558.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	41,959.34	1,468,591.00	1,573,519.00	Adjusted to reflect actual project bid costs

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
9059	Vehicles, Equipment, & Fixtures	33,716.15	50,000.00	33,706.00	
					Adjusted to reflect actual
	<b>Total Capital Outlay</b>	<b>75,675.49</b>	<b>1,518,591.00</b>	<b>1,607,225.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	176,043.98	170,833.56	170,833.56	
9023	Debt Service - Interest & Annual Fee	46,026.86	94,658.94	94,658.94	
9024	Loan Administration Fee	23,265.02	10,064.00	10,064.00	
	<b>Total Debt Service</b>	<b>245,335.86</b>	<b>275,556.50</b>	<b>275,556.50</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	282,624.78	565,249.50	565,249.50	
	<b>Total Transfers</b>	<b>282,624.78</b>	<b>565,249.50</b>	<b>565,249.50</b>	
	<b>Total Expenditures</b>	<b>1,260,264.73</b>	<b>3,807,316.31</b>	<b>3,915,770.50</b>	



**600 - Wastewater**

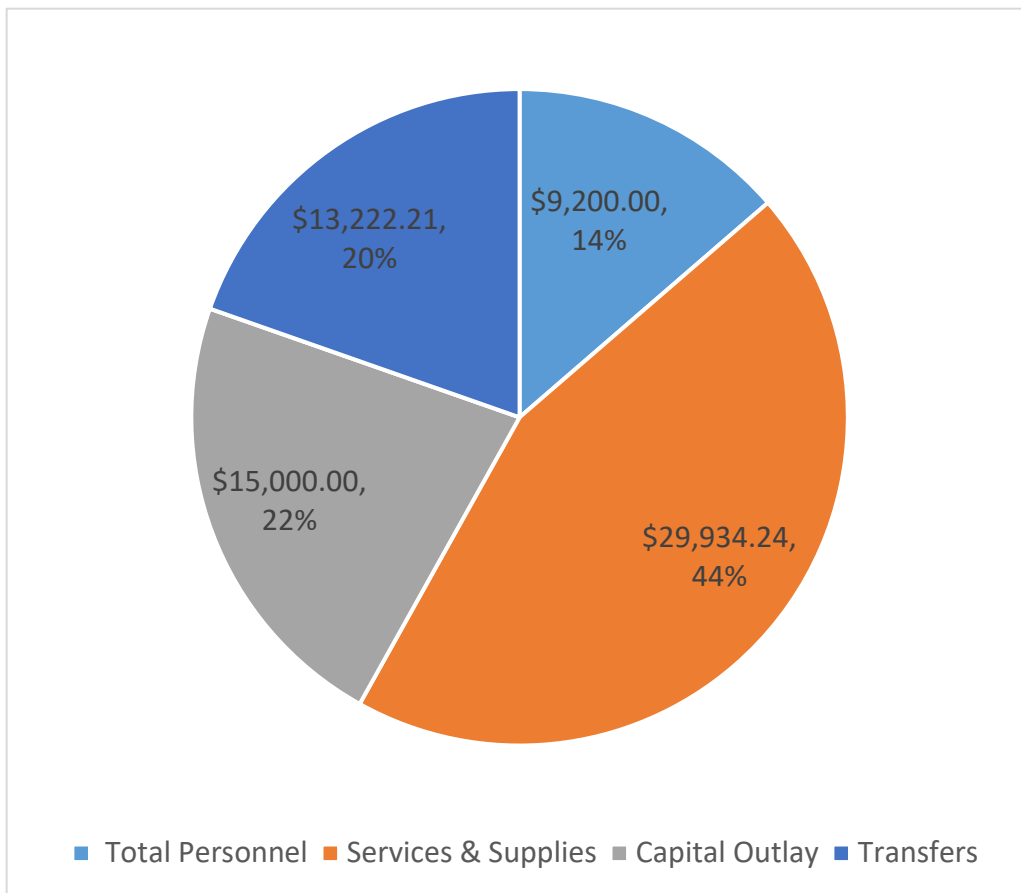
<b>Fund 600 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$20,110.55	\$20,110.55	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$16,805.00	\$16,805.00	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$3,305.55	\$0.00
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$20,110.55</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$20,110.55</b>	<b>\$0.00</b>



<b>600 - WASTEWATER</b>		<b>Fiscal YTD 12/31/2021</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021-2022 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	26.06	20,110.55	20,110.55	
<b>Total Revenues</b>		<b>26.06</b>	<b>20,110.55</b>	<b>20,110.55</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Financia Services</b>					
7310	Bank Service Charges	1,650.00	0.00	1,650.00	GL coding change
<b>Total Financial Services</b>		<b>1,650.00</b>	<b>0.00</b>	<b>1,650.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	241.54	270.00	270.00	
<b>Total Ins., Licenses &amp;</b>		<b>241.54</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	7,481.99	16,500.00	14,850.00	GL coding change
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>7,481.99</b>	<b>16,500.00</b>	<b>14,850.00</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>9,373.53</b>	<b>16,805.00</b>	<b>16,805.00</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	1,652.76	3,305.55	3,305.55	
<b>Total Transfers</b>		<b>1,652.76</b>	<b>3,305.55</b>	<b>3,305.55</b>	
<b>Total Expenditures</b>		<b>11,026.29</b>	<b>20,110.55</b>	<b>20,110.55</b>	

### 800 - Drainage

Fund 800 Budget Category	2021-2022 Budget	Mid-Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$135,339.00	\$133,539.00	-\$1,800.00
<b>Expenditures</b>			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$29,584.24	\$29,934.24	\$350.00
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,222.21	\$13,222.21	\$0.00
<b>TOTAL Expenditures</b>	<b>\$67,006.45</b>	<b>\$67,356.45</b>	<b>\$350.00</b>
<b>TOTAL Revenue</b>	<b>\$135,339.00</b>	<b>\$133,539.00</b>	<b>-\$1,800.00</b>



**800 - DRAINAGE**

Fiscal YTD  
12/31/2021

FY 2021-22  
Budget

Mid-Year  
FY 2021-22  
Budget

Notes

**REVENUES**

**Property Taxes**

4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D & F Property Taxes	7,836.37	37,575.00	37,575.00
<b>Total Property Taxes</b>		<b>7,836.37</b>	<b>37,575.00</b>	<b>37,575.00</b>

**Special Taxes & Assessments**

4400	Drainage Assessments	31,500.00	95,264.00	95,264.00
<b>Total Special Taxes &amp; Assessments</b>		<b>31,500.00</b>	<b>95,264.00</b>	<b>95,264.00</b>

**Other Revenues**

4935	Sale-Specs/Plans & Non-Capital Items	45.00	0.00	0.00
<b>Total Other Revenues</b>		<b>45.00</b>	<b>0.00</b>	<b>0.00</b>

**Use of Money & Property**

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	340.13	2,500.00	700.00
<b>Total Use of Money &amp; Property</b>		<b>340.13</b>	<b>2,500.00</b>	<b>700.00</b>
<b>Total Revenues</b>		<b>39,721.50</b>	<b>135,339.00</b>	<b>133,539.00</b>

Decreased to closer reflect actual

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	6,745.87	9,000.00	9,000.00
<b>Total Salaries/Wages</b>		<b>6,745.87</b>	<b>9,200.00</b>	<b>9,200.00</b>
<b>Total Personnel</b>		<b>6,745.87</b>	<b>9,200.00</b>	<b>9,200.00</b>

**Services & Supplies**

**Equipment & Tools**

6390	Equipment	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00
<b>Total Equipment &amp; Tools</b>		<b>0.00</b>	<b>600.00</b>	<b>600.00</b>

**800 - DRAINAGE**

Fiscal YTD  
12/31/2021

FY 2021-22  
Budget

Mid-Year  
FY 2021-22  
Budget

Notes

**Insurance,  
Licenses &  
Regulatory Fees**

6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	
					MS4 permit
6345	Property Taxes & Assessments Costs	589.80	250.00	600.00	Increase \$350 for FY end Admin cost for tax rolls
7325	Insurance	470.25	391.24	391.24	
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,127.05</b>	<b>7,841.24</b>	<b>8,191.24</b>	

**Legal &  
Professional**

7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	0.00	500.00	500.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>3,500.00</b>	<b>3,500.00</b>	

**Office/Operations**

7230	Misc Small Parts & Supplies	239.66	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>239.66</b>	<b>650.00</b>	<b>650.00</b>	

**Other Expense**

7346	Promotional Expenses - Event	250.00	300.00	300.00	
<b>Total Other Expense</b>		<b>250.00</b>	<b>300.00</b>	<b>300.00</b>	

**Rent & Utilities**

6000	Cell Phones	647.35	1,700.00	1,700.00	
6025	Telephone	116.01	250.00	250.00	
8610	Electric	760.97	2,200.00	2,200.00	
8670	Street Lighting	437.00	1,000.00	1,000.00	
<b>Total Rent &amp; Utilities</b>		<b>1,961.33</b>	<b>5,150.00</b>	<b>5,150.00</b>	

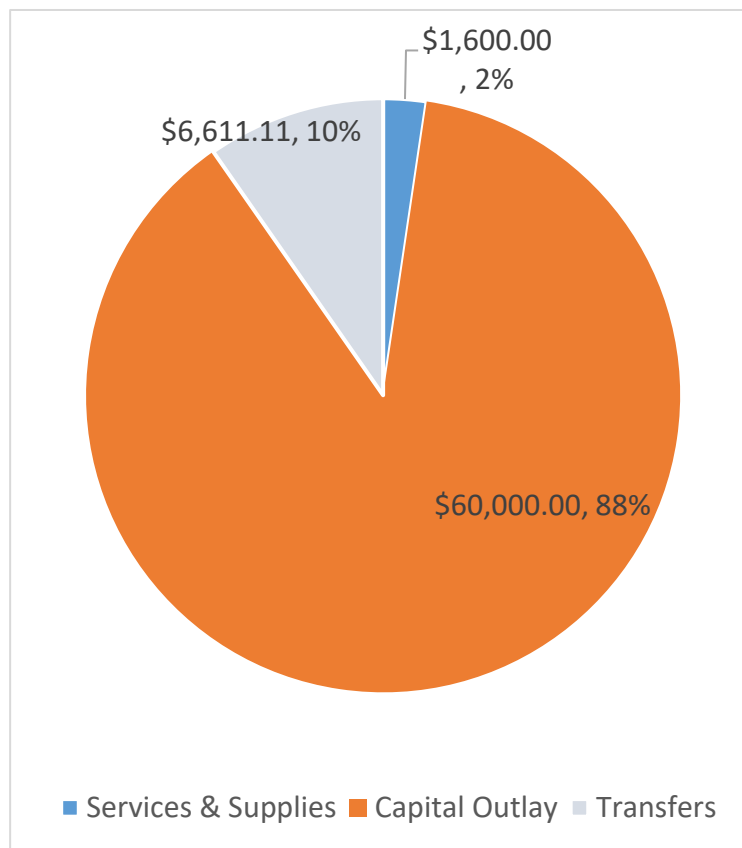
**Repairs &  
Maintenance**

6405	R & M - Extinguishers	36.54	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 12/31/2021</b>	<b>FY 2021-22 Budget</b>	<b>Mid-Year FY 2021-22 Budget</b>	<b>Notes</b>
6750	R & M - Minor Tools & Equipment	46.75	500.00	500.00	
6800	R & M - Grounds & Collection Systems	2,894.45	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>2,977.74</b>	<b>8,550.00</b>	<b>8,550.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	548.97	967.00	967.00	
7220	Gasoline	763.09	1,276.00	1,276.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,312.06</b>	<b>2,243.00</b>	<b>2,243.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>14,867.84</b>	<b>29,584.24</b>	<b>29,934.24</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	15,000.00	15,000.00	
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</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>TRANSFERS</b>					
9511	Interfund Transfer Out	6,611.10	13,222.21	13,222.21	
	<b>Total Transfers</b>	<b>6,611.10</b>	<b>13,222.21</b>	<b>13,222.21</b>	
	<b>Total Expenditures</b>	<b>28,224.81</b>	<b>67,006.45</b>	<b>67,356.45</b>	

### **900 - Parks & Recreation**

<b>Fund 900 Budget Category</b>	<b>2021-2022 Budget</b>	<b>Mid-Year 2021- 2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$23,099.70	\$23,099.70	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$1,600.00	\$1,600.00	\$0.00
<b>Capital Outlay</b>	\$60,000.00	\$60,000.00	\$0.00
<b>Transfers</b>	\$6,611.11	\$6,611.11	\$0.00
<b>TOTAL Expenditures</b>	<b>\$68,211.11</b>	<b>\$68,211.11</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$23,099.70</b>	<b>\$23,099.70</b>	<b>\$0.00</b>



<b>900 - PARKS &amp; RECREATION</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2021- 2022 Budget</b>	<b>Mid-Year FY 2021-2022 Budget</b>	<b>Notes</b>
<b><u>REVENUE</u></b>					
<b>Other Revenues</b>					
4034	Zone A Property Tax Revenue	0.00	20,399.70	20,399.70	
4655	Donations	0.00	0.00	0.00	
		<b>0.00</b>	<b>20,399.70</b>	<b>20,399.70</b>	
	<b>Total Other Revenues</b>				
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	353.55	2,700.00	2,700.00	
		<b>353.55</b>	<b>2,700.00</b>	<b>2,700.00</b>	
	<b>Total Use of Money &amp; Property</b>				
	<b>Total Revenues</b>	<b>353.55</b>	<b>23,099.70</b>	<b>23,099.70</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	3.75	1,000.00	1,000.00	
7326	Legal Services	0.00	500.00	500.00	
	<b>Total Legal &amp; Professional</b>	<b>3.75</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>3.75</b>	<b>1,600.00</b>	<b>1,600.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	60,000.00	60,000.00	
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	3,305.58	6,611.11	6,611.11	
	<b>Total Transfers</b>	<b>3,305.58</b>	<b>6,611.11</b>	<b>6,611.11</b>	
	<b>Total Expenditures</b>	<b>3,309.33</b>	<b>68,211.11</b>	<b>68,211.11</b>	



**COST ALLOCATION PLAN**

**FISCAL-YEAR 2021-2022**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS                      \$661,110.53**

	<b>FIRE</b>	<b>WATER</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>	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$66,111.05	\$565,249.50	\$6,611.11	\$13,222.21	\$3,305.55	\$3,305.55	\$3,305.55	\$661,110.53

<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$271,996.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	52.5%	\$142,797.90
Fund 500 - Water	40.0%	\$108,798.40
Fund 900 - Parks & Rec	7.5%	\$20,399.70
<b>Total</b>	<b>100.0%</b>	<b>\$271,996.00</b>

<b>FY 2021-22 Capital Improvement Projects</b>					
<b>Budget Code</b>	<b>FY 2020-21 Project</b>	<b>Budgeted (Estimated)</b>	<b>FY 20/21 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
500/9006	Program "C" Well Planning	\$200,000.00	\$112,022.00	\$0.00	Move to construction phase
500/9006	SCADA	\$400,000.00	\$26,280.00	\$0.00	Implementation deferred
500/9006	8th Street Well Construction	\$315,824.00	\$9,351.00	\$366,441.00	\$240K grant funding pending
		<b>Sub-total</b>	\$147,653.00	\$366,441.00	
	<b>FY 21/22 Projects</b>				
500/9006	Program "C" Well Construction	\$750,000.00		\$750,000.00	New
500/9006	16th St. Tank South Rehabilitation	\$352,150.00		\$352,150.00	New
			<b>CIP TOTALS</b>	\$1,468,591.00	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			<b>Vehicle Replacement TOTAL</b>	\$50,000.00	
			<b>TOTALS</b>	\$1,518,591.00	

<b>FY 2021-22 Mid-Year Capital Improvement Projects Status Report</b>				
<b>Budget Code</b>	<b>FY 2020-21 Project</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Status</b>
500/9006	8th Street Well Construction	\$366,441.00	\$336,441.00	Delays due to supply chain issues
	<b>FY 21/22 Projects</b>			
500/9006	Program "C" Well Construction	\$750,000.00	\$750,000.00	Waiting for Minor Use Permit
500/9006	16th St. Tank South Rehabilitation	\$352,150.00	\$487,078.00	In progress
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	Complete
	<b>TOTAL</b>	\$1,518,591.00	\$1,607,225.00	

Fund 100 - Admin	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$661,110.53</b>

<b>Appropriation Limit</b>
<b>\$9,872,517.00</b>

<b>Total LOCSD Budget</b>
<b>\$7,997,741.79</b>

Fund 200 - Bayridge	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$10,624.71</b>

Fund 301 - Fire	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$3,241,198.69</b>

Fund 400 - Vista de Oro	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$13,359.24</b>

Fund 500 - Water	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$3,915,770.50</b>

Fund 600 - Wastewater	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$20,110.55</b>

Fund 800 - Drainage	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$67,356.45</b>

Fund 900 - Parks & Rec	2020-2021 Budget
<b>TOTAL Budget</b>	<b>\$68,211.11</b>