



May 5, 2022

**TO:** LOCSD Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 3A – 05/05/2022 Board Meeting**  
Preliminary Budget Review for Fiscal Year 2022-2023.

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### **DESCRIPTION**

This report summarizes the preliminary budget for Fiscal Year 2022-2023. The final budget will be presented at the June 2<sup>nd</sup> Board meeting.

### **STAFF RECOMMENDATION**

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.**
- 2. Provide Direction regarding the allocation of the Zone A Property Tax.**
- 3. Set the date for the Public Hearing for adoption of Fiscal Year 2022-2023 Budget for June 2, 2022**

### **DISCUSSION**

Staff has developed the Fiscal Year (FY) 2022-23 preliminary budget based on the best information available as of March 31, 2021. There are some upcoming changes that have impacts on the various fund, mostly the new two-year SLOCEA Side-Letter agreement for wages and benefits being considered on the May 5<sup>th</sup> Board agenda. Property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 2<sup>nd</sup> Board meeting.

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

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

The budgeted revenue from for Zone A tax revenue for FY 2021-22 was \$271,996.00. The following table shows the percent breakdown and budget by fund for FY 2021-22 as approved by the Board.

<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>

The County's estimated revenue for FY 2022-23 from Zone A property tax is \$282,428. Since the Board has already made a decision to allocate \$50,000 of Zone A revenue to Fund 500, that leaves \$232,428 to allocate to other funds. Staff has developed three options for Board consideration. The options presented are meant to be used for discussion purposes only and can be modified as needed by the Board.

Option 1 would allocate additional funds to both Fund 301 and 900. Parks and Recreation Advisory Committee (PRAC) continues to work on the Dog Park and conceptual plan. The estimated design cost for the project is \$82,000 to \$85,000. The Board could choose to allocate funds to keep that project moving forward. Additionally, the Emergency Services Advisory Committee (ESAC) is recommending that a structural/mechanical survey be performed on Station 15. The added funding to Fund 301 would cover the cost of the survey.

<b>Option 1 - Proposed 2022-23</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$282,428.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	60.0%	\$169,456.80
Fund 500 - Water	17.7%	\$49,989.76
Fund 900 - Parks & Rec	22.3%	\$62,981.44
<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

Option 2 is similar to Option 1 but would allocate a higher percentage to Fund 301 with a portion of the additional funding possibly going to replenish reserves. Under this scenario, Fund 900 would receive A lower allocation and would spread the design cost of the Dog Park over two years.

<b>Option 2 - Proposed 2022-23</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$282,428.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	67.3%	\$190,074.04
Fund 500 - Water	17.7%	\$49,989.76
Fund 900 - Parks & Rec	15.0%	\$42,364.20
<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

Option 3 would allocate a larger percentage to Fund 301 to help bolster reserves and cash flow. Fund 900 would receive approximately the same amount of revenue as it did in the FY 2021-22 budget.

<b>Option 3 - Proposed 2022-23</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$282,428.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	75.0%	\$211,821.00
Fund 500 - Water	17.7%	\$49,989.76
Fund 900 - Parks & Rec	7.3%	\$20,617.24
<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

### Cost Allocation Plan

With the addition of solid waste services to the District responsibilities and a decrease in workload associated with Funds 200 (Bayridge) and 400 (Vista de Oro), staff is proposing a revised Cost Allocation Plan. The next table is the current plan with the associated cost to each fund.

<b>COST ALLOCATION PLAN</b>								
<b>FISCAL-YEAR 2021-2022</b>								
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>						\$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

The following table shows the proposed Cost Allocation Plan with solid waste services and the proposed Fund 100 budget:

<b>COST ALLOCATION PLAN</b>									
<b>FISCAL-YEAR 2022-2023</b>									
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>						\$712,957.50			
	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$71,295.75	\$541,847.70	\$71,295.75	\$7,129.58	\$14,259.15	\$1,782.39	\$1,782.39	\$3,564.79	\$712,957.50

As shown, staff is recommending that Funds 200 and 400 allocations decrease from 0.5% to 0.25% to reflect the decrease workload and responsibilities dedicated to these funds. Staff is also recommending a decrease of 9.5% for the Fund 500 allocation with the other fund percentages remaining the same. It is recommended that Solid Waste contribute 10% to the cost allocation which equates to about \$71,300.

This amount will cover the anticipated costs of labor for the ASM (25%), General Manager (15%) and Administrative Clerk (5%) positions, and its fair share of the office and utility expenses.

**Fiscal Year 2020-2021 Preliminary Budget Summary**

The following section of the report provides a summary of the preliminary 2022-2023 Fiscal Year budget by Fund. The more detailed line-item descriptions are provided as an attachment to the report. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

**Fund 100 – Administration**

**Major Requests:** Increase in personnel costs related to the change in salary scheduled for the Administrative Services Manager (ASM) approved by the Board in April 2022, transitional costs related to training for the new ASM and other adjustments to benefit costs. Additionally, costs associated with the Board election in November is included in this fiscal year’s budget.

**Impact to Budget:** Overall personnel costs increase by about \$33,700, an increase of roughly 9.1% over FY 2021-22. The Services and Supplies budget increases by approximately \$18,140 or about 6%, mostly driven by the November election costs estimated at \$15,000.

**Fund 100 – Summary**

The proposed Administration budget will see about a 7.8% increase in expenditures for FY 2022-23. The overall increase in Fund 100 is approximately \$51,850. With the addition of solid waste services responsibilities, the increase will be mostly offset by salary and operational cost allocation from the new Fund 650 as discussed in the Cost Allocation Plan section this report.

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

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$661,110.53	\$712,957.50	\$51,846.97
<b>Expenditures</b>			
<b>Personnel</b>	\$368,865.50	\$402,572.50	\$33,707.00
<b>Services &amp; Supplies</b>	\$292,245.03	\$310,385.00	\$18,139.97
<b>TOTAL Expenditures</b>	<b>\$661,110.53</b>	<b>\$712,957.50</b>	<b>\$51,846.97</b>
<b>TOTAL Revenue</b>	<b>\$661,110.53</b>	<b>\$712,957.50</b>	<b>\$51,846.97</b>

**Fund 200 – Bayridge Estates**

**Major Requests:** Reduction in the administrative cost allocation from 0.5% to 0.25%.

**Impact to Budget:** The reduction in recommended cost allocation is approximately \$1,520 annually.

**Fund 200 – Summary**

Basically, the District now manages Fund 200 as a lighting district which does not require as much oversight as in past years. If the revised administrative cost allocation is approved, there will be a corresponding decrease in the property tax assessment to the Bayridge property owners as indicated in the summary table below.

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

<b>200 - Bayridge</b>			
<b>Fund 200</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$12,400.00	\$10,000.00	-\$2,400.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,319.16	\$7,399.16	\$80.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$10,624.71</b>	<b>\$9,181.55</b>	<b>-\$1,443.16</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$10,000.00</b>	<b>-\$2,400.00</b>

### **Fund 301 – Fire**

**Major Requests:** Increase in Personnel costs related to overtime for the reserve firefighters and unfunded accrued liabilities for retirement costs for legacy employees.

Though there is an overall decrease in budget for Services and Supplies due to a reduction in the Cal Fire Schedule A charges, cost for several line items were increased in the following categories:

- “Insurance, Licenses and Regulatory Fees”
- “Other Expenses” for living space upgrades at the station
- “Repairs and Maintenance” which include repairs to the training tower
- “Rent and Utilities” for increased water and cable charges.

Capital Outlay for this budget includes a structural assessment of Station 15 and the replacement of the Utility truck.

**Impact to Budget:** The increase in the Personnel costs is about \$16,100, there is a reduction in the Services and Supplies budget by approximately \$111,738 due to a \$141,220 reduction in the Cal Fire Schedule A charges in line item #7500. Minus the Cal Fire charges, there is a net increase in the Services and Supplies budget of about \$30,500. The Capital Outlay budget includes \$50,000 for the assessment of Station 15 and \$73,000 for the replacement of the Utility truck.

### **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 2021-22 the contribution was 52.5% of Zone A revenue or \$142,797.90. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,461,542.00 about a 6% increase over last year’s budget, staff has estimated the remainder of the revenue based on past projection methodologies and has left the Zone A contribution the same until a decision is made on the allocation.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) is estimated to be \$2,324,013 for FY 2122-23, a decrease of \$141,221 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 \$30,500 mostly attributed to the repair of the training tower.

The Capital Outlay budget includes a complete station assessment estimated to be \$50,000 and the replacement of the Utility truck at a cost of \$73,000. Additionally, the overall contributions to reserves will increase slightly. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

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

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,219,639.60	\$3,304,871.90	\$85,232.30
<b>Expenditures</b>			
<b>Total Personnel</b>	\$273,514.00	\$289,625.00	\$16,111.00
<b>Services &amp; Supplies</b>	\$2,637,497.60	\$2,525,759.00	-\$111,738.60
<b>Capital Outlay</b>	\$80,363.04	\$123,180.00	\$42,816.96
<b>Reserves</b>	\$183,713.00	\$188,398.00	\$4,685.00
<b>Transfers</b>	\$66,111.05	\$71,295.75	\$5,184.70
<b>Total Expenditure</b>	<b>\$3,241,198.69</b>	<b>\$3,198,257.75</b>	<b>-\$42,940.94</b>
<b>Total Revenue</b>	<b>\$3,219,639.60</b>	<b>\$3,304,871.90</b>	<b>\$85,232.30</b>

**Fund 400 – Vista de Oro**

**Major Requests:** Decrease in annual assessment do to the paying off of the inter-fund loan. Decrease in the cost allocation from 0.5% to 0.25%.

**Impact to Budget:** Annual assessment decrease from \$15,780 to \$6,000 and decrease of approximately \$1,500 for the change in the cost allocation percentage from 0.5% to 0.25%.

**Fund 400 – Summary**

In the past, the main Fund 400 expenditure was its debt service payment from inter-fund loan to Fund 500. The loan will be paid off in June 2022. The overall property tax assessment will decrease to \$6,000 for the lighting district’s estimated costs and administrative overhead which is proposed to decrease by about \$1,500.

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

<b>400 - VISTA DE ORO</b>			
<b>Fund 400</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$15,768.00	\$6,000.00	-\$9,768.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$3,342.20	\$3,360.00	\$17.80
<b>Debt Service</b>	\$6,711.49	\$0.00	-\$6,711.49
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$13,359.24</b>	<b>\$5,142.39</b>	<b>-\$8,216.85</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$6,000.00</b>	<b>-\$9,768.00</b>

### **Fund 500 – Water**

**Major Requests:** Increase in Salaries and Wages per a new two-year SLOCEA Memorandum of Understanding (MOU) (pending approval at the May 5<sup>th</sup> Board meeting) and an increase in Capital Outlay for Capital Improvement Projects (CIP).

**Impact to Budget:** Using the preliminary numbers from the negotiations with SLOCEA for the new two-year MOU, Salaries and Wages will increase by approximately 5.25% (+/-), with an increase in stand-by pay and unfunded accrued liabilities for retirement which will increase Personnel Costs by about 10% or \$76,000.

The Services and Supplies budget was decreased by over \$52,000, mainly from reductions in Legal and Professional Services and in Repairs and Maintenance line items.

Capital Improvement Expenditures (GL #9006) will increase by about \$345,000 based on the continuation of the Program C Well Project and other projects identified in the CIP table below including carryover amounts from this fiscal year.

### **Fund 500 – Summary**

#### ***Revenue Projections***

Staff has incorporated the projected revenue increase from the proposed water rate increase into the FY 2022-23 budget. The increase is estimated to be \$171,250 over FY 2021-22 revenues. Zone A revenue is set at \$50,000 per the recommendation in the Water Rate Study and by the Board. Projected grant revenues from the Small Community Drought Assistance grant have not been incorporated into the FY 2022-23 at this time since a funding agreement with the State has not been finalized.

#### ***Expenditures***

Overall, the FY 2022-23 operating budget (minus capital projects) which includes the cost for Personnel, Services and Supplies and Debt Service is projected to increase by about \$13,140 from FY 2021-22.

As previously discussed, Personnel costs are estimated to increase by about \$76,000 with the Services and Supplies budget decreasing by about \$52,000. With the refinancing of the IBank loan, debt service costs will go down by approximately \$11,000. With the addition of Solid Waste to the District's overall budget, if approved, the cost allocation to Fund 500 will decrease by roughly \$23,000.

Capital projects from the 2021-22 Financial Plan will be mostly completed by the end of the fiscal year with the exception of the Program C Well 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 2021-22 Projects	Budgeted (Estimated)	FY 21/22 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$750,000.00	\$20,000.00	\$730,000.00	
500/9006	16th St. Tank South Rehabilitation	\$487,078.00	\$487,078.00	\$0.00	Complete
500/9006	8th Street Well Construction	\$366,441.00	\$366,441.00	\$0.00	Complete (grant \$238,000)
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	\$0.00	Complete
		<b>TOTAL</b>	<b>\$873,519.00</b>	<b>\$730,000.00</b>	
FY 22/23 Projects					
500/9006	Program "C" Well Construction	\$1,378,000.00		\$730,000.00	Est. includes carryover balance
500/9006	16th St. Tank North Rehabilitation	\$490,000.00			New
500/9006	Heavy Equipment Storage Structure	\$50,000.00			New
		<b>TOTAL</b>	<b>\$1,918,000.00</b>		

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 Preliminary Budget worksheets.

500 - Water			
Fund 500 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$2,953,383.40	\$3,124,636.00	\$171,252.60
Expenditures			
Total Personnel	\$780,181.50	\$856,333.00	\$76,151.50
Services & Supplies	\$630,758.00	\$578,352.00	-\$52,406.00
Capital Outlay	\$1,607,225.00	\$1,918,000.00	\$310,775.00
Debt Service	\$275,556.50	\$264,949.19	-\$10,607.31
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$565,249.50	\$541,847.70	-\$23,401.80
<b>TOTAL Expenditures</b>	<b>\$3,915,970.50</b>	<b>\$4,216,481.89</b>	<b>\$300,511.39</b>
<b>TOTAL Revenue</b>	<b>\$2,953,383.40</b>	<b>\$3,124,636.00</b>	<b>\$171,252.60</b>

### **Fund 600 – Wastewater**

**Major Requests:** Increase in the fee charged by NBS for property tax assessment and collection services decreased by \$814 due to the District not providing follow-up mailers and 10% increase, or \$165, in US Bank service charge.

**Impact to Budget:** NBS fee decreased by \$814 and US Bank fee increase by \$165.

### **Fund 600 – Summary**

Budget estimates to provide property tax assessment and collection services have been provided by NBS and US Bank fees assessed for management of the bond fund.

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



### **600 - Wastewater**

<b>Fund 600</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$20,110.55	\$19,720.79	-\$389.76
<b>Expenditures</b>			
Services & Supplies	\$16,805.00	\$16,156.00	-\$649.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$3,564.79	\$259.24
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>Net Revenue/Expenses</b>		<b>\$0.00</b>	

### **Fund 650 – Solid Waste**

**Major Requests:** Fund 650 is a new budget with many assumptions and estimations built in. It is proposed that Personnel and Rent & Utilities costs be part of the transfer amount in the revised cost allocation plan. 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:** The estimated overall budget for Fund 650 is \$211,295 which includes the \$120,000 annual payment to the County.

### **Fund 650 – Summary**

The anticipated revenue from the franchise fee is \$245,000. This will likely go up after the upcoming solid waste rate increase is adopted. The requested budget including the payment to the County is \$211,295 which will leave an estimated positive balance between revenue and expenses of \$33,704.

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

### **650 - Solid Waste**

<b>Fund 800</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$0.00	\$245,000.00	\$245,000.00
<b>Expenditures</b>			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$0.00	\$20,000.00	\$20,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$0.00	\$120,000.00	\$120,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$0.00	\$71,295.75	\$71,295.75
<b>TOTAL Expenditures</b>	<b>\$0.00</b>	<b>\$211,295.75</b>	<b>\$211,295.75</b>
<b>TOTAL Revenue</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>

## Fund 800 – Drainage

**Major Requests:** Proposed minor increases in Personnel Costs and Services and Supplies related to fuel costs.

**Impact to Budget:** Increase in Personnel costs of about \$2,000 and \$500 increase in Services and Supplies associated with increased fuel costs.

## Fund 800 – Summary

Revenues for Fund 800 will increase based on estimations provided by the County for Zone D and F revenues. The increase in the Drainage Assessment fee is still to be determined but will increase as well.

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

<b>800 - Drainage</b>			
<b>Fund 800</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$133,539.00	\$135,154.00	\$1,615.00
Expenditures			
Total Personnel	\$9,200.00	\$11,200.00	\$2,000.00
Services & Supplies	\$29,934.24	\$30,450.00	\$515.76
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$14,259.15	\$959.78
<b>TOTAL Expenditures</b>	<b>\$67,433.61</b>	<b>\$70,909.15</b>	<b>\$3,475.54</b>
<b>TOTAL Revenue</b>	<b>\$133,539.00</b>	<b>\$135,154.00</b>	<b>\$1,615.00</b>

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

**Major Requests:** The Parks and Recreation Advisory Committee continues its work on the Dog Park Conceptual Plan. Funding to move forward from the concept phase to design will cost in the range of \$82,000 to \$85,000. The options for funding the design are to allocate Zone A revenues to Fund 900 by either choosing Option 1 or Option 2 discussed in the Zone A Property Tax Allocation section of the report. The Board could choose Option 3 if it is decided to delay the design phase of the project to a future date.

**Impact to Budget:** The three options discussed in the Zone A Property Tax Allocation section of the report provides three funding levels for Zone A revenues ranging from approximately \$21,000 to \$63,000.

## Fund 900 – Summary

The FY 2022-23 Fund 900 budget presented is contingent upon the level of Zone A funding that is allocated. The revenue and Capital Outlay budgets will be updated once the Zone A funding is determined.

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

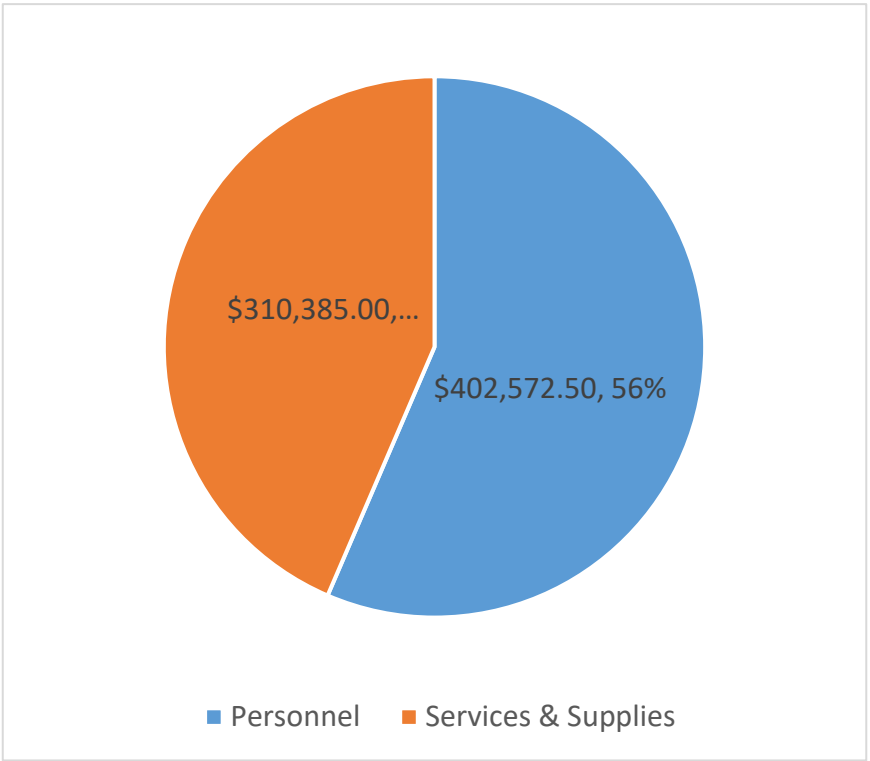
### **900 - Parks & Recreation**

<b>Fund 900 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$23,099.70	\$0.00	-\$23,099.70
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$0.00	-\$60,000.00
Transfers	\$6,611.11	\$7,129.58	\$518.47
<b>TOTAL Expenditures</b>	<b>\$68,211.11</b>	<b>\$8,729.58</b>	<b>-\$59,481.54</b>
<b>TOTAL Revenue</b>	<b>\$23,099.70</b>	<b>\$0.00</b>	<b>-\$23,099.70</b>

### **Attachments**

Fund Line Items Details and Reserve information

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$661,110.53	\$712,957.50	\$51,846.97
<b>Expenditures</b>			
<b>Personnel</b>	\$368,865.50	\$402,572.50	\$33,707.00
<b>Services &amp; Supplies</b>	\$292,245.03	\$310,385.00	\$18,139.97
<b>TOTAL Expenditures</b>	<b>\$661,110.53</b>	<b>\$712,957.50</b>	<b>\$51,846.97</b>
<b>TOTAL Revenue</b>	<b>\$661,110.53</b>	<b>\$712,957.50</b>	<b>\$51,846.97</b>



**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	495,832.95	661,110.53	712,957.50
4513	Other Interest Income	45.00	0.00	0.00
<b>Total Service Charges &amp; Fees</b>		<b>495,877.95</b>	<b>661,110.53</b>	<b>712,957.50</b>

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	7,500.00	16,500.00	16,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	10,189.50	13,166.00	16,460.00	
8045	Overtime Pay	0.00	600.00	300.00	
8050	Administrative Leave Pay	3,394.06	4,900.00	5,400.00	
8051	Floating Holiday Pay	805.90	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	178,986.02	249,999.00	283,750.00	New ASM salary scale
8060	Sick Leave Pay	2,625.16	4,900.00	5,400.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	11,590.64	5,000.00	5,400.00	
<b>Total Salaries/Wages</b>		<b>215,091.28</b>	<b>298,115.00</b>	<b>336,260.00</b>	

**Payroll Taxes & Benefits**

5020	FICA - ER	531.96	1,116.00	1,116.00	
5030	Life Insurance - ER	394.93	525.00	525.00	
5031	Disability Insurance	296.31	320.00	450.00	
5035	AD & D Insurance	81.49	119.00	119.00	
5040	LTD Insurance	1,199.79	1,500.00	1,700.00	
5050	Medicare - ER	3,131.37	4,000.00	4,900.00	
5060	Cafeteria Plan - ER	18,289.66	25,774.00	27,150.00	increase in rates

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022-2023 Budget	Notes
5070	Retirement ER - Regular	7,705.38	9,994.00	1,000.00	No longer have UAL for Admin
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	1,316.55	1,775.00	250.00	
5102	CA Employee Training Tax - ER	29.58	37.50	37.50	
5120	Workers Comp Insurance - ER	925.97	1,000.00	1,000.00	
5124	Retirement - ER - Tier 2	15,629.35	22,225.00	25,700.00	UAL and 7.760% of salaries - Need to calculate
<b>Total Payroll Taxes &amp; Benefits</b>		<b>49,532.34</b>	<b>68,385.50</b>	<b>63,947.50</b>	

**Employment Services**

5100	Unemployment Insurance - ER	1,128.32	2,015.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	1,066.97	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>2,195.29</b>	<b>2,365.00</b>	<b>2,365.00</b>	
<b>Total Personnel</b>		<b>266,818.91</b>	<b>368,865.50</b>	<b>402,572.50</b>	

**Services & Supplies****Clothing & Uniform**

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>	

**Contract Services**

6100	Labor & Support- IT Services	11,911.69	14,500.00	14,500.00	
6110	IT Purchased Services	18,150.59	24,000.00	24,500.00	
7100	Copier Contract- Maint & Usage	2,645.89	3,100.00	3,500.00	

**100 - ADMINISTRATION**

		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022-2023 Budget	Notes
7255	Security Services	1,841.17	1,120.00	900.00	
7321	Janitorial Cleaning & Supplies	2,369.00	2,900.00	3,200.00	
7342	Public Meeting Recordings	5,842.28	10,000.00	10,000.00	
<b>Total Contract Services</b>		<b>42,760.62</b>	<b>55,620.00</b>	<b>56,600.00</b>	
<b>Financial Services</b>					
7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	2,603.27	6,400.00	6,400.00	
<b>Total Financial Services</b>		<b>2,603.27</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	Per LAFCO prelim budget a 6% increase is expected.
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	29,840.03	29,840.03	30,525.00	Based off prelim # from SDRMA
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>46,272.74</b>	<b>47,570.03</b>	<b>48,255.00</b>	
<b>Legal &amp; Professional</b>					
7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	22,000.00	22,000.00	22,550.00	2.5% increase for subsequent audits
7320	Professional & Consulting Services	29,800.98	2,500.00	2,500.00	
7326	Legal Services	5,391.04	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	500.00	Rates have increased on recent public notices
7343	Election Expenses	0.00	0.00	15,000.00	County has not provided an updated cost
<b>Total Legal &amp; Professional</b>		<b>99,692.02</b>	<b>114,700.00</b>	<b>130,550.00</b>	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

**Office/Operations**

6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,000.00	1,500.00	New ASM Computer
7140	General Supplies & Minor Equipment	3,305.33	6,500.00	6,500.00	
7160	Postage, Shipping & Mail Supplies	1,624.48	2,500.00	2,500.00	
7226	Membership & Dues	7,715.00	7,950.00	7,950.00	CSDA & Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>12,644.81</b>	<b>18,950.00</b>	<b>19,450.00</b>	

**Other Expense**

7330	Misc Operating Expenses	5.37	0.00	25.00	Sales Use Tax
8735	Misc Department Admin	100.00	100.00	200.00	
<b>Total Other Expense</b>		<b>105.37</b>	<b>100.00</b>	<b>225.00</b>	

**Rent & Utilities**

6000	Cell Phones	751.50	1,080.00	1,080.00	
6025	Telephone	2,034.08	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	27,000.00	36,000.00	36,000.00	
8610	Electric	2,395.03	3,800.00	3,800.00	
8620	Gas Service	522.32	1,000.00	1,000.00	
<b>Total Rent &amp; Utilities</b>		<b>32,702.93</b>	<b>45,080.00</b>	<b>45,080.00</b>	

**Repairs & Maintenance**

6405	R & M - Extinguishers	91.35	100.00	100.00	
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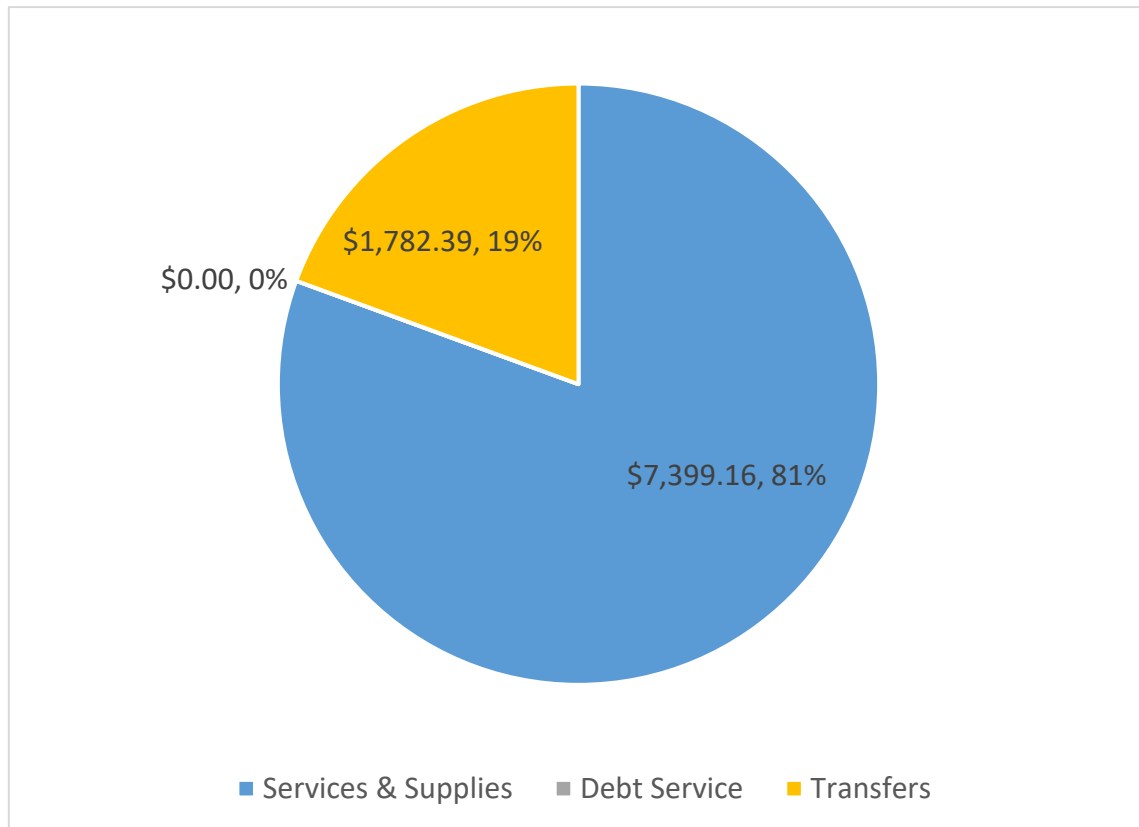
**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022-2023 Budget	Notes
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	150.00	1,000.00	1,000.00	
7370	Travel Expense	1,032.38	0.00	0.00	
8510	Lodging and Meals	0.00	1,000.00	1,000.00	
8539	Meals	0.00	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>1,182.38</b>	<b>3,325.00</b>	<b>3,325.00</b>	
<b>Debt Service</b>					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Services &amp; Supplies</b>		<b>238,055.49</b>	<b>292,245.03</b>	<b>310,385.00</b>	
<b>Total Expenditures</b>		<b>504,874.40</b>	<b>661,110.53</b>	<b>712,957.50</b>	

## 200 - Bayridge

Fund 200 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$12,400.00	\$10,000.00	-\$2,400.00
Expenditures			
Services & Supplies	\$7,319.16	\$7,399.16	\$80.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$10,624.71</b>	<b>\$9,181.55</b>	<b>-\$1,443.16</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$10,000.00</b>	<b>-\$2,400.00</b>
Net Revenue/Expenses		<b>\$818.45</b>	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
03/31/2022

FY 2021-22  
Year Budget

FY 2022-2023

Notes

<b>REVENUE</b>					
<b>Property Taxes</b>					
4035	Zone F Property Taxes	0.00	0.00	0.00	
<b>Total Property Taxes</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	8,445.82	12,400.00	10,000.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>8,445.82</b>	<b>12,400.00</b>	<b>10,000.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	(0.78)	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>(0.78)</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>		<b>8,445.04</b>	<b>12,400.00</b>	<b>10,000.00</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	555.20	250.00	600.00	Tax Roll Prep and Property Tax Assessment
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>600.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	275.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	70.00	75.00	
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>345.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	3,626.95	6,724.16	6,724.16	
<b>Total Rent &amp; Utilities</b>		<b>3,626.95</b>	<b>6,724.16</b>	<b>6,724.16</b>	
<b>Total Services &amp; Supplies</b>		<b>4,182.15</b>	<b>7,319.16</b>	<b>7,399.16</b>	
<b>Capital Outlay</b>					
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>	

**200 - BAYRIDGE ESTATES**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Year Budget**

**FY 2022-2023**

**Notes**

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**Debt Service**

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

9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39
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<b>Total Transfers</b>		<b>2,479.14</b>	<b>3,305.55</b>	<b>1,782.39</b>
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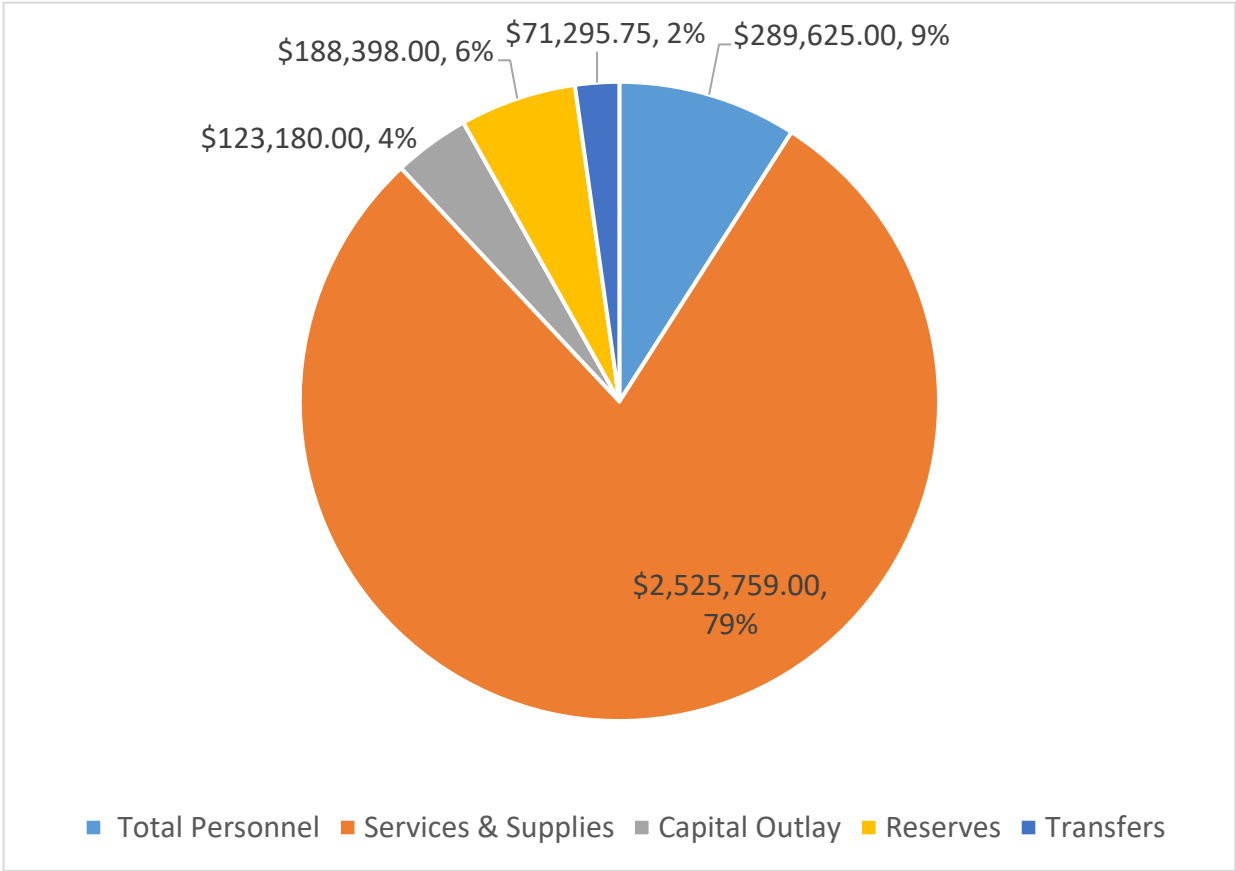
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<b>Total Expenditures</b>		<b>6,661.29</b>	<b>10,624.71</b>	<b>9,181.55</b>
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<b>Net Revenues over Expenditures</b>		<b>1,783.75</b>	<b>1,775.29</b>	<b>818.45</b>
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### 301 - Fire

Fund 301 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$3,219,639.60	\$3,304,871.90	\$85,232.30
<b>Expenditures</b>			
Total Personnel	\$273,514.00	\$289,625.00	\$16,111.00
Services & Supplies	\$2,637,497.60	\$2,525,759.00	-\$111,738.60
Capital Outlay	\$80,363.04	\$123,180.00	\$42,816.96
Reserves	\$183,713.00	\$188,398.00	\$4,685.00
Transfers	\$66,111.05	\$71,295.75	\$5,184.70
<b>Total Expenditure</b>	<b>\$3,241,198.69</b>	<b>\$3,198,257.75</b>	<b>-\$42,940.94</b>
<b>Total Revenue</b>	<b>\$3,219,639.60</b>	<b>\$3,304,871.90</b>	<b>\$85,232.30</b>
Net Revenue/Expenses		\$106,614.15	



**301 - FIRE**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

Notes

**REVENUES**

**Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	142,797.90	142,797.90	142,797.90
<b>4037</b>	Property Tax Zone B Received	360,414.55	501,784.70	768,927.00
<b>4038</b>	Property Tax Zone B Pass thru	1,218,863.00	1,828,491.00	1,654,615.00
<b>Total Property Taxes</b>		<b>1,722,075.45</b>	<b>2,473,073.60</b>	<b>2,566,339.90</b>

**Grant Revenue**

<b>4955</b>	Govt-Other St Aids & Reimbursements	0.00	15,689.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	568.60	0.00	0.00
<b>Total Grant Revenue</b>		<b>568.60</b>	<b>15,689.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

<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	641,890.00
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>636,743.00</b>	<b>669,398.00</b>

**Other Revenues**

<b>4000</b>	Ambulance Agreement	39,626.42	67,134.00	67,134.00
<b>4920</b>	Other Revenue	0.00	20,000.00	0.00
<b>Total Other Revenues</b>		<b>39,626.42</b>	<b>87,134.00</b>	<b>67,134.00</b>

To be coded to 4955

**Use of Money & Property**

<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	1,788.08	7,000.00	2,000.00
<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>1,788.08</b>	<b>7,000.00</b>	<b>2,000.00</b>

Lower Interest Rates

**Total Revenues** **1,764,058.55** **3,219,639.60** **3,304,871.90**

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	30,950.63	30,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	106,110.29	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>137,198.55</b>	<b>176,000.00</b>	<b>184,000.00</b>

Weed Abatement

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
<b>Payroll Taxes &amp; Benefits</b>					
<b>5021</b>	FICA - Fire - ER	7,802.34	9,100.00	10,000.00	
<b>5030</b>	Life Insurance - ER	1,800.50	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	440.00	850.00	850.00	
<b>5051</b>	Medicare - Reserves - ER	1,995.55	2,150.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	41,647.68	54,514.00	62,000.00	UAL 59,175 and GASB fee
<b>5102</b>	CA Training Tax - ER	81.62	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	4,355.02	5,000.00	5,000.00	Based off prelim # from SDRMA
<b>5124</b>	Retirement - ER - Tier 2	2,943.33	9,125.00	8,500.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>61,066.04</b>	<b>83,414.00</b>	<b>91,525.00</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	3,660.32	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>11,292.98</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>209,557.57</b>	<b>273,514.00</b>	<b>289,625.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	3,645.36	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>3,645.36</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	855.12	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,131.14	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	943.71	900.00	1,100.00	
<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	2,500.00	
<b>7500</b>	Schedule A Charges	1,218,863.00	2,465,234.00	2,324,013.00	
<b>Total Contract Services</b>		<b>1,224,328.05</b>	<b>2,475,959.00</b>	<b>2,335,113.00</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</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	8,249.37	23,000.00	15,000.00	
<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	3,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	2,000.00	3,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	15,143.71	20,000.00	25,000.00	Supply costs going up
<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>28,397.86</b>	<b>56,750.00</b>	<b>55,750.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	24.00	20.00	36.00	\$3 dollars a month
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>24.00</b>	<b>80.00</b>	<b>96.00</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	6,374.60	7,200.00	Tax assessment rate increased
<b>7325</b>	Insurance	26,017.61	33,515.00	34,500.00	Based off prelim # from SDRMA
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>32,656.81</b>	<b>41,889.60</b>	<b>43,700.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	0.00	3,000.00	3,000.00	Need Station Structural Evaluation
<b>7326</b>	Legal Services	250.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Weed Abatement PostCards needed for the next year
<b>Total Legal &amp; Professional</b>		<b>250.00</b>	<b>4,850.00</b>	<b>4,850.00</b>	

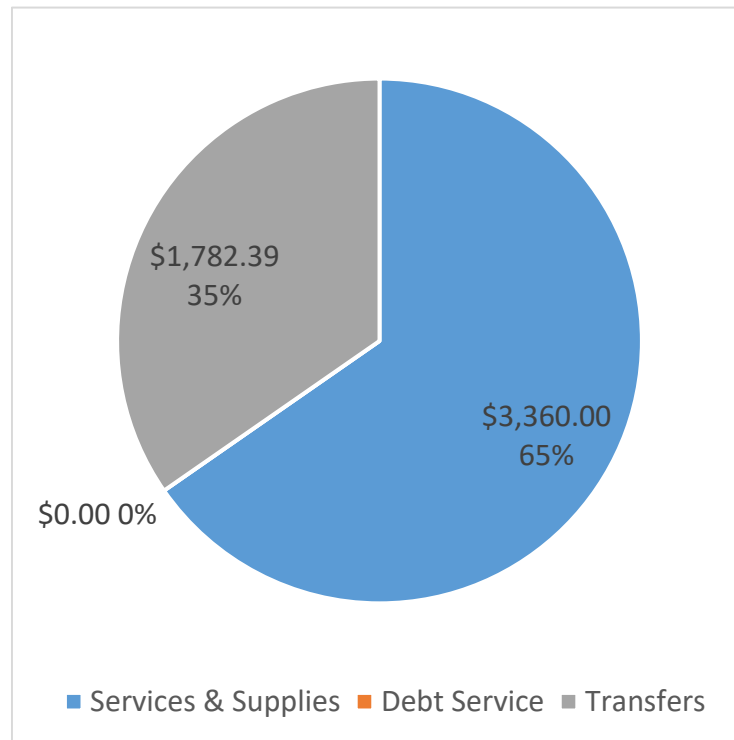


<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	1,863.16	1,000.00	2,000.00	Increase in supply cost
<b>7160</b>	Postage, Shipping & Mail Supplies	136.75	2,500.00	2,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	346.54	1,000.00	1,000.00	
<b>7240</b>	Propane	95.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>2,441.45</b>	<b>6,700.00</b>	<b>7,200.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	93.23	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	535.54	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	717.30	800.00	6,000.00	Updating living space equipment
<b>Total Other Expense</b>		<b>1,346.07</b>	<b>2,800.00</b>	<b>8,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	611.30	840.00	840.00	
<b>6025</b>	Telephone	10,476.17	14,000.00	14,000.00	
<b>8610</b>	Electric	844.02	844.00	1,200.00	
<b>8620</b>	Gas Service	1,582.51	1,600.00	1,600.00	
<b>8630</b>	Trash Services	1,171.26	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	3,023.02	4,500.00	6,000.00	Golden State raising rates 20%
<b>8659</b>	Utility Cable Charges	990.06	1,350.00	2,075.00	Rate is \$172 a month
<b>8670</b>	Street Lighting	81.24	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>18,779.58</b>	<b>24,869.00</b>	<b>27,450.00</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	437.50	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	278.89	1,600.00	1,600.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	Notes
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	1,271.20	8,000.00	28,000.00	Training Tower Repair
<b>Total Repairs &amp;</b>		<b>4,546.98</b>	<b>17,300.00</b>	<b>37,300.00</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	287.41	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>350.41</b>	<b>1,300.00</b>	<b>1,300.00</b>	
<b>Total Services &amp; Supplies</b>		<b>1,316,766.57</b>	<b>2,637,497.60</b>	<b>2,525,759.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	0.00	9,363.04	50,000.00	Station Assessment
<b>9085</b>	Vehicle Purchase	657,220.89	71,000.00	73,180.00	Utility Truck replacement
<b>Total Capital Outlay</b>		<b>657,220.89</b>	<b>80,363.04</b>	<b>123,180.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	93,713.00	98,398.00	
<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>188,398.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	49,583.34	66,111.05	71,295.75	
<b>Total Transfers</b>		<b>49,583.34</b>	<b>66,111.05</b>	<b>71,295.75</b>	
<b>Total Expenditures</b>		<b>2,233,128.37</b>	<b>3,241,198.69</b>	<b>3,198,257.75</b>	
<b>Net Revenues over Expenditures</b>			<b>(21,559.09)</b>	106,614.15	

### 400 - VISTA DE ORO

Fund 400 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$6,000.00	-\$9,768.00
Expenditures			
Services & Supplies	\$3,342.20	\$3,360.00	\$17.80
Debt Service	\$6,711.49	\$0.00	-\$6,711.49
Transfers	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$13,359.24</b>	<b>\$5,142.39</b>	<b>-\$8,216.85</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$6,000.00</b>	<b>-\$9,768.00</b>
<b>Net Revenue/Expenses</b>	<b>\$2,408.76</b>	<b>\$857.61</b>	



**400 - VISTA DE ORO**

Fiscal YTD  
03/31/2022

FY 2021-22  
Budget

FY 2022-2023  
Budget

Notes

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	10,718.00	15,768.00	6,000.00
<b>Total Special Taxes &amp; Assessments</b>		<b>10,718.00</b>	<b>15,768.00</b>	<b>6,000.00</b>
<b>Total Revenues</b>		<b>10,718.00</b>	<b>15,768.00</b>	<b>6,000.00</b>

**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	382.20	382.20	600.00	Services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>382.20</b>	<b>382.20</b>	<b>600.00</b>	

**Legal & Professional**

7320	Professional & Consulting Services	0.00	430.00	230.00
7326	Legal Services	0.00	0.00	0.00
	Legal Notifications & Mandated	0.00	70.00	70.00
7340	Advertising			
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>500.00</b>	<b>300.00</b>

**Rent & Utilities**

8670	Street Lighting	1,435.11	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,435.11</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,817.31</b>	<b>3,342.20</b>	<b>3,360.00</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	0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>6,711.49</b>	<b>0.00</b>

**400 - VISTA DE ORO**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Budget**

**FY 2022-2023  
Budget**

**Notes**

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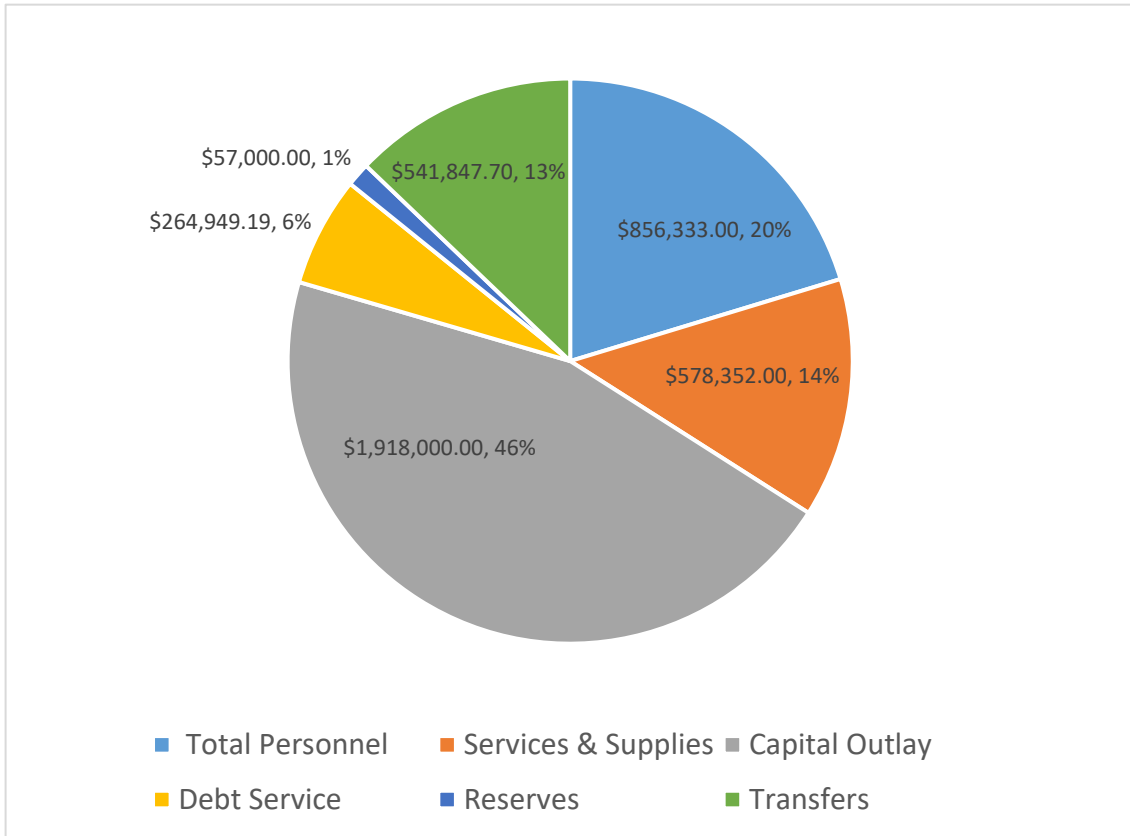
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**TRANSFERS**

9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39
	<b>Total Transfers</b>	<b>2,479.14</b>	<b>3,305.55</b>	<b>1,782.39</b>
	<b>Total Expenditures</b>	<b>4,296.45</b>	<b>13,359.24</b>	<b>5,142.39</b>
	<b>Net Revenues over Expenditures</b>	<b>6,421.55</b>	<b>2,408.76</b>	<b>857.61</b>

### 500 - Water

Fund 500 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
<b>Revenue</b>	\$2,953,383.40	\$3,124,636.00	\$171,252.60
<b>Expenditures</b>			
<b>Total Personnel</b>	\$780,181.50	\$856,333.00	\$76,151.50
<b>Services &amp; Supplies</b>	\$630,758.00	\$578,352.00	-\$52,406.00
<b>Capital Outlay</b>	\$1,607,225.00	\$1,918,000.00	\$310,775.00
<b>Debt Service</b>	\$275,556.50	\$264,949.19	-\$10,607.31
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$565,249.50	\$541,847.70	-\$23,401.80
<b>TOTAL Expenditures</b>	<b>\$3,915,970.50</b>	<b>\$4,216,481.89</b>	<b>\$300,511.39</b>
<b>TOTAL Revenue</b>	<b>\$2,953,383.40</b>	<b>\$3,124,636.00</b>	<b>\$171,252.60</b>
<b>Net Revenue/Expenses</b>		<b>-\$1,091,845.89</b>	



**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**REVENUES**

**Property Taxes**

4035	Zone A Property Tax Revenue	19,179.81	108,798.40	50,000.00	
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Assumption based on water rate study

	<b>Total Property Taxes</b>	<b>19,179.81</b>	<b>108,798.40</b>	<b>50,000.00</b>	
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**Grant Revenue**

4957	Govt Aid-Other Federal Aid & Reimbursments	3,080.00	0.00	0.00	
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	<b>Total Grant Revenue</b>	<b>3,080.00</b>	<b>0.00</b>	<b>0.00</b>	
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**Service Charges & Fees**

4030	Residential Single Family	1,624,363.95	2,214,930.00	2,402,240.00	
4102	Residential-Multi -Family-Water Sales	176,529.75	228,159.00	246,640.00	
4103	Commercial, Home Care, Retail-Water Sales	236,286.00	306,030.00	339,693.00	
4104	Irrigation- Water Sales	33,893.25	33,330.00	33,663.00	
4114	Water Other Service Revenues	55.00	1,000.00	1,000.00	
4931	Water Activation Fees	6,900.00	5,000.00	6,000.00	
4932	Penalties	20,926.23	20,000.00	21,000.00	
4933	Door Hangers/Lockout 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>2,099,259.18</b>	<b>2,820,849.00</b>	<b>3,062,636.00</b>	
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**Other Revenues**

4105	Recycled Water Revenue	0.00	0.00	0.00	
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**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

4930	Other Revenue	4,715.28	11,736.00	6,000.00	
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>4,715.28</b>	<b>11,736.00</b>	<b>6,000.00</b>	

**Use of Money & Property**

4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	4,567.51	12,000.00	6,000.00	Based on current trends and starting to pay for CIP projects

<b>Total Use of Money &amp; Property</b>		<b>4,567.51</b>	<b>12,000.00</b>	<b>6,000.00</b>	
<b>Total Revenues</b>		<b>2,130,801.78</b>	<b>2,953,383.40</b>	<b>3,124,636.00</b>	

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8018	Holiday Pay	20,535.96	27,567.00	25,325.00	
8045	Overtime Pay	3,651.07	3,000.00	4,000.00	
8050	Administrative Leave Pay	737.52	2,550.00	2,050.00	
8051	Floating Holiday Pay	2,021.82	6,330.00	6,500.00	
8054	Salaries & Wages - Regular	309,261.87	442,650.00	489,000.00	
8056	Retroactive Pay	151.20	1,000.00	1,000.00	
8060	Sick Leave Pay	22,144.74	10,000.00	10,000.00	
8063	Standby Pay	14,824.55	20,830.00	25,500.00	
8066	Comp Time Used	11,357.97	18,000.00	18,000.00	
8081	Vacation Pay	18,177.34	20,000.00	20,000.00	
<b>Total Salaries/Wages</b>		<b>402,864.04</b>	<b>551,927.00</b>	<b>601,375.00</b>	

**Payroll Taxes & Benefits**

5030	Life Insurance - ER	1,442.53	1,950.00	1,950.00	
5031	Disability Insurance	615.54	725.00	850.00	



**500 - WATER**

		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
5035	AD & D Insurance	292.57	440.00	440.00	
5040	LTD Insurance	2,941.37	4,050.00	4,200.00	
5050	Medicare - ER	6,101.83	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	48,112.57	70,020.00	75,000.00	
5070	Retirement ER - Regular	78,494.21	109,533.50	131,151.00	UAL will be 80,413 plus 11.610% of regular salaries for Classic
5075	Retirees Medical - ER	1,316.58	1,776.00	2,000.00	CalPERS fees went up
5102	CA Training Tax - ER	48.99	50.00	50.00	
5120	Workers Comp Insurance - ER	11,073.60	13,000.00	12,000.00	Based off prelim # from SDRMA
5124	Retirement - ER - Tier 2	10,217.13	13,550.00	14,157.00	UAL plus 7.760% of Pepra Salaries
<b>Total Payroll Taxes &amp; Benefits</b>		<b>160,656.92</b>	<b>224,094.50</b>	<b>250,798.00</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	2,100.02	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>2,100.02</b>	<b>4,160.00</b>	<b>4,160.00</b>	
<b>Total Personnel</b>		<b>565,620.98</b>	<b>780,181.50</b>	<b>856,333.00</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	839.88	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>1,505.66</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Contract Services</b>					
6100	Labor & Support-IT Services	2,730.83	5,000.00	5,000.00	
6110	IT Purchased Services	4,272.05	5,400.00	5,400.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
7250	Water Quality Testing	23,139.40	28,000.00	34,000.00	8th St upper going online & Prog C well
7255	Security Services	13,669.21	8,000.00	5,500.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	605.56	850.00	850.00	
<b>Total Contract Services</b>		<b>44,417.05</b>	<b>47,250.00</b>	<b>50,750.00</b>	
<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	1,034.30	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	3,975.79	8,400.00	8,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	8,261.33	9,000.00	3,000.00	
<b>Total Equipment &amp; Tools</b>		<b>13,271.42</b>	<b>20,600.00</b>	<b>14,200.00</b>	
<b>Financial Services</b>					
7309	Late Fees	76.44	50.00	50.00	
7310	Bank Service Charges	24.00	300.00	300.00	
9153	Bad Debt Expense	(107.61)	0.00	0.00	
<b>Total Financial Services</b>		<b>(7.17)</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	900.00	900.00	
6342	Fees - Regulatory	21,517.64	19,470.00	22,000.00	
6345	Property Taxes & Assess.	3,792.12	7,000.00	7,500.00	
7325	Insurance	62,964.76	62,686.00	64,250.00	Based off prelim # from SDRMA
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>89,148.33</b>	<b>90,256.00</b>	<b>94,650.00</b>	
<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	71,634.79	120,000.00	120,000.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
7320	Professional & Consulting Services	11,430.92	25,000.00	20,000.00	
7326	Legal Services	875.00	16,000.00	8,000.00	
7340	Legal Notifications	0.00	1,000.00	1,000.00	Prop 218, water rate increase
<b>Total Legal &amp; Professional</b>		<b>83,940.71</b>	<b>162,000.00</b>	<b>149,000.00</b>	
<b>Office/Operations</b>					
6130	Computer Hardware	787.18	3,000.00	6,000.00	Replacing Nate's computer, get a laptop for yard and Utilities
6140	Computer Software	4,889.99	5,000.00	5,000.00	
7140	General Supplies & Minor Equipment	634.68	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	5,761.17	8,000.00	9,000.00	Postage increase in Feb 2022
7180	Billing Supplies, Forms & Printing	13,290.94	18,750.00	18,750.00	
7226	Membership & Dues	2,300.94	3,000.00	3,000.00	
7230	Misc Small Parts & ..	939.35	5,000.00	3,000.00	
7237	Process Control & Treatment Supplies	8,099.19	12,500.00	10,000.00	
7239	Water Treatment	7,874.82	13,000.00	13,000.00	
7249	Safety Supplies	464.28	1,000.00	1,000.00	
<b>Total Office/Operations</b>		<b>45,042.54</b>	<b>70,250.00</b>	<b>69,750.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	238.26	250.00	250.00	
7348	Water Conservation Program	4,021.80	10,000.00	10,000.00	
<b>Total Other Expense</b>		<b>4,260.06</b>	<b>10,250.00</b>	<b>10,250.00</b>	

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**Rent & Utilities**

6000	Cell Phones	1,907.68	3,500.00	3,500.00
6025	Telephone	6,353.82	10,000.00	10,000.00
7352	Rent - Offices & Other	0.00	0.00	0.00
8610	Electric	71,741.36	100,000.00	100,000.00
8620	Gas Service	303.13	250.00	250.00
8630	Trash Services	1,347.48	2,000.00	2,000.00
8644	Disposal Services	3,974.00	18,000.00	9,000.00
8670	Street Lighting	335.15	432.00	432.00

Brine Disposal invoices includes: Speeds & South County Sanitation District, lower cost currently due to well not running as often

**Total Rent & Utilities      85,962.62      134,182.00      125,182.00**

**Repairs & Maintenance**

6405	R & M - Extinguishers	383.61	400.00	400.00
6422	R & M - Hydrants	1,247.34	1,300.00	1,300.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	4,458.36	16,700.00	5,000.00
6641	R & M - Wells	9,755.67	22,300.00	3,000.00
6750	R & M - Minor Tools & Equipment	176.40	2,400.00	2,400.00
6800	R & M - Grounds & Collection Systems	279.97	600.00	600.00
6830	Paving & Concrete	1,650.00	5,000.00	4,000.00
6900	R & M - Buildings & Structures	12,350.93	15,000.00	15,000.00
7241	R & M - Water Distribution System	5,230.53	8,000.00	8,000.00

Brine tank budgeted for 21/22

\$20K for vfd FY21/22 (8th St Lower)

**Total Repairs & Maintenance      35,532.81      71,700.00      39,700.00**

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

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**Travel & Training**

7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	525.00	3,000.00	3,000.00	
8410	Certifications	320.00	500.00	500.00	
8510	Lodging & Meals - Local	467.99	0.00	0.00	
8539	Meals	60.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	354.51	370.00	370.00	

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<b>Total Travel &amp; Training</b>	<b>1,727.50</b>	<b>4,120.00</b>	<b>4,120.00</b>	
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**Vehicle Maintenance & Repairs**

7006	Tuneup/Oil/Mai	427.27	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,608.40	2,400.00	4,000.00	
7220	Gasoline	4,705.58	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs Parts, Tires & Lubricants	1,267.03	6,000.00	5,000.00	

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<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>9,008.28</b>	<b>16,200.00</b>	<b>16,800.00</b>	
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<b>Total Services &amp; Supplies</b>	<b>413,809.81</b>	<b>630,758.00</b>	<b>578,352.00</b>	
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**Capital Outlay**

9006	Infrastructure CIP	384,916.37	1,573,519.00	1,918,000.00	
9059	Vehicles, Equipment, & Fixtures	33,716.15	33,706.00	0.00	nothing until FY24/25

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<b>Total Capital Outlay</b>	<b>418,632.52</b>	<b>1,607,225.00</b>	<b>1,918,000.00</b>	
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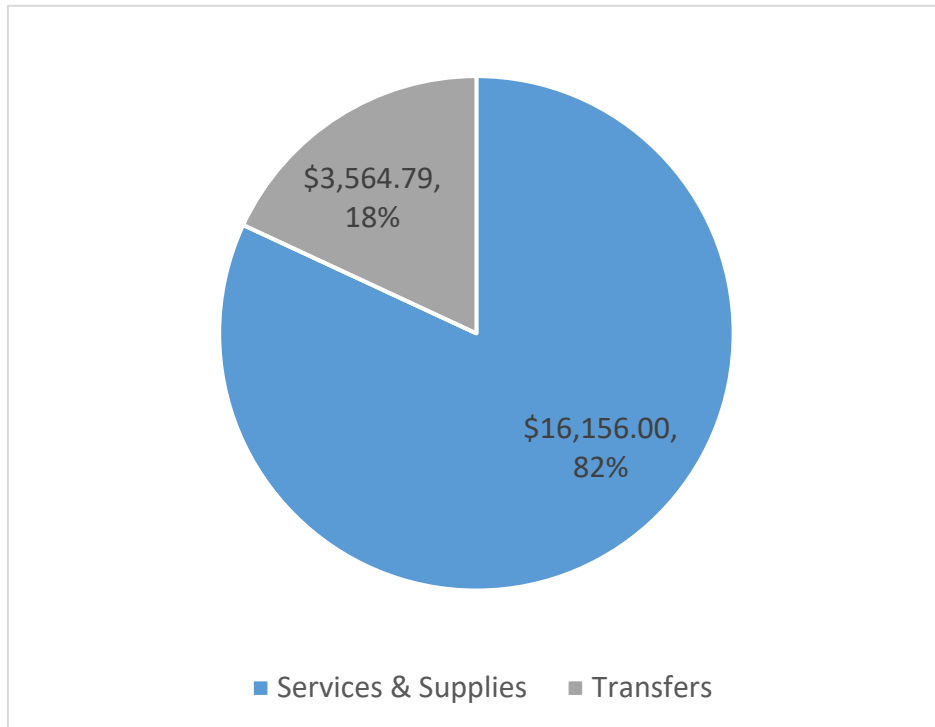
**Debt Service**

9022	Debt Service - Principal	176,043.98	170,833.56	187,716.54	
9023	Debt Service - Interest & Annual Fee	84,158.53	94,658.94	68,706.32	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
9024	Loan Administration Fee	23,265.02	10,064.00	8,526.33	
	<b>Total Debt Service</b>	<b>283,467.53</b>	<b>275,556.50</b>	<b>264,949.19</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	423,937.17	565,249.50	541,847.70	
	<b>Total Transfers</b>	<b>423,937.17</b>	<b>565,249.50</b>	<b>541,847.70</b>	
	<b>Total Expenditures</b>	<b>2,105,468.01</b>	<b>3,915,970.50</b>	<b>4,216,481.89</b>	
<b>Net Revenues over Expenditures</b>			<b>(962,587.10)</b>	<b>(1,091,845.89)</b>	

### 600 - Wastewater

Fund 600 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$20,110.55	\$19,720.79	-\$389.76
<b>Expenditures</b>			
Services & Supplies	\$16,805.00	\$16,156.00	-\$649.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,305.55	\$3,564.79	\$259.24
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
Net Revenue/Expenses		\$0.00	



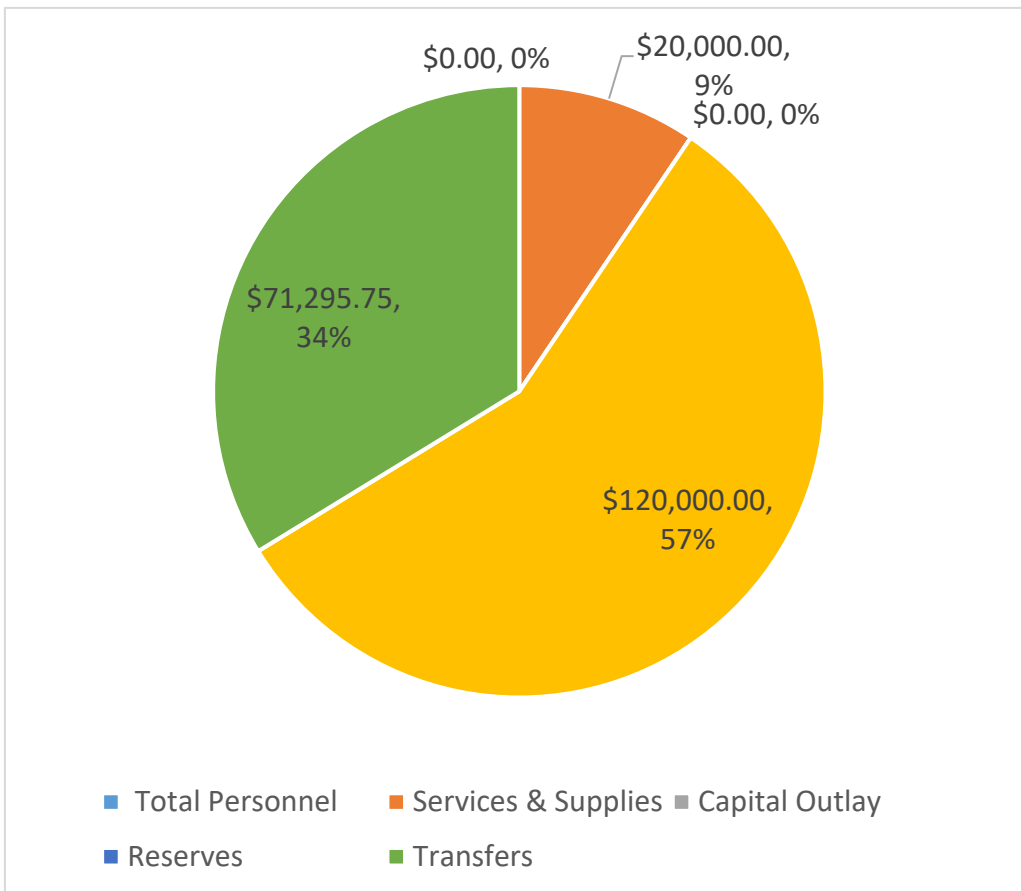
<b>600 - WASTEWATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>2021-2022 Budget</b>	<b>2022-2023 FY Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	20,110.55	20,110.55	19,720.79	
<b>Total Revenues</b>		<b>20,110.55</b>	<b>20,110.55</b>	<b>19,720.79</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Financia Services</b>					
7310	Bank Service Charges	1,650.00	0.00	1,815.00	US Bank Fee up 10%
<b>Total Financial Services</b>		<b>1,650.00</b>	<b>0.00</b>	<b>1,815.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	35.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	241.54	270.00	270.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>276.54</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	10,902.67	16,500.00	14,036.00	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>10,902.67</b>	<b>16,500.00</b>	<b>14,036.00</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>12,829.21</b>	<b>16,805.00</b>	<b>16,156.00</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>600 - WASTEWATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>2021-2022 Budget</b>	<b>2022-2023 FY Budget</b>	<b>Notes</b>
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,479.14	3,305.55	3,564.79	
	<b>Total Transfers</b>	<b>2,479.14</b>	<b>3,305.55</b>	<b>3,564.79</b>	
	<b>Total Expenditures</b>	<b>15,308.35</b>	<b>20,110.55</b>	<b>19,720.79</b>	
<b>Net Revenues over Expenditures</b>		<b>4,802.20</b>	<b>0.00</b>	<b>0.00</b>	

### 650 - Solid Waste

Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
<b>Revenue</b>	\$0.00	\$245,000.00	\$245,000.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$0.00	\$0.00	\$0.00
<b>Services &amp; Supplies</b>	\$0.00	\$20,000.00	\$20,000.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Services</b>	\$0.00	\$120,000.00	\$120,000.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$0.00	\$71,295.75	\$71,295.75
<b>TOTAL Expenditures</b>	<b>\$0.00</b>	<b>\$211,295.75</b>	<b>\$211,295.75</b>
<b>TOTAL Revenue</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>
<b>Net Revenue/Expenses</b>	<b>\$0.00</b>	<b>\$33,704.25</b>	



**650 - Solid Waste**

Fiscal YTD 03/31/2022    FY 2021-22 Budget    2022-2023 FY Budget

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	0.00	0.00	245,000.00	Estimated
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>245,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	0.00	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>245,000.00</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
					Salaries paid through the cost allocation plan
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	0.00	5,000.00	
7326	Legal Services	0.00	0.00	5,000.00	estimated
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>0.00</b>	<b>11,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	Cover cost for mailings
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	1,000.00	Support unanticipated expenses
7345	Outreach	0.00	0.00	2,000.00	
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	
	<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	

**650 - Solid Waste**

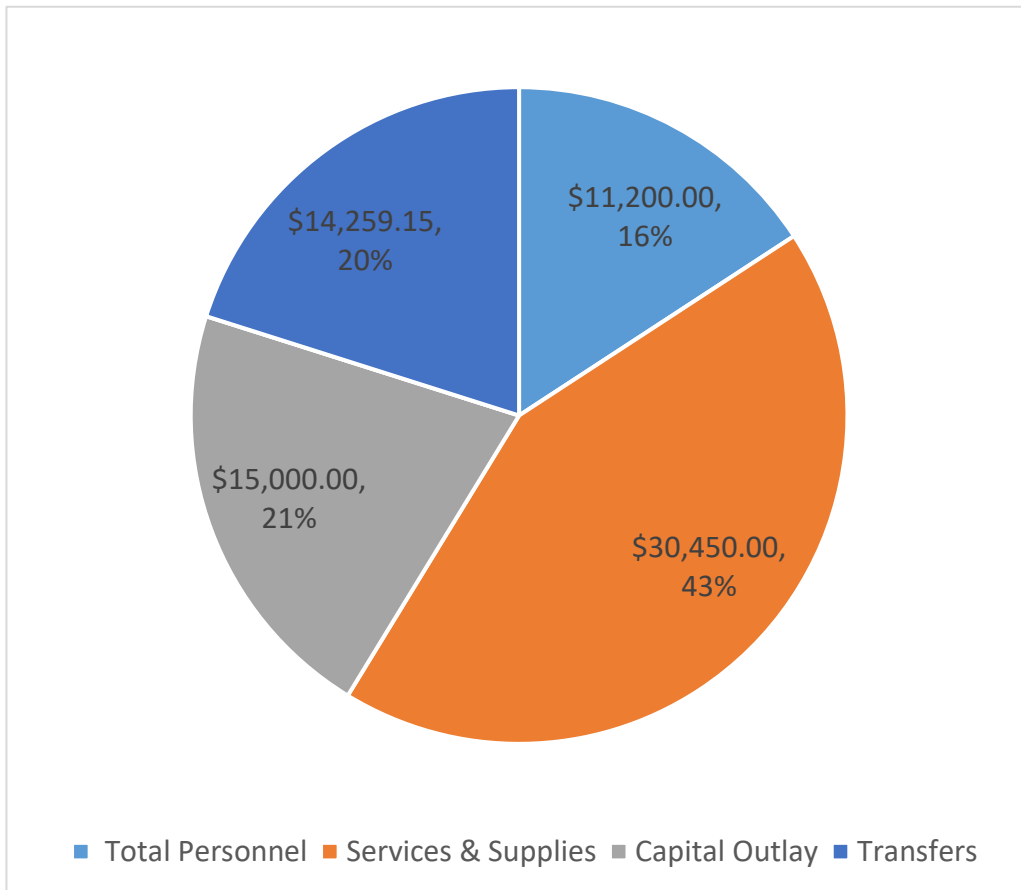
**Fiscal YTD 03/31/2022    FY 2021-22 Budget    2022-2023 FY Budget**

**Notes**

<b>Rent &amp; Utilities</b>					Paid through cost allocation plan
<b>Total Rent &amp; Utilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	1,000.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	Outside meetings
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	0.00	0.00	120,000.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency 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	0.00	0.00	71,295.75	
<b>Total Transfers</b>		<b>0.00</b>	<b>0.00</b>	<b>71,295.75</b>	
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>211,295.75</b>	
<b>Net Revenues over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>33,704.25</b>	

### 800 - Drainage

Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$133,539.00	\$135,154.00	\$1,615.00
<b>Expenditures</b>			
Total Personnel	\$9,200.00	\$11,200.00	\$2,000.00
Services & Supplies	\$29,934.24	\$30,450.00	\$515.76
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$14,259.15	\$959.78
<b>TOTAL Expenditures</b>	<b>\$67,433.61</b>	<b>\$70,909.15</b>	<b>\$3,475.54</b>
<b>TOTAL Revenue</b>	<b>\$133,539.00</b>	<b>\$135,154.00</b>	<b>\$1,615.00</b>
<b>Net Revenue/Expenses</b>	<b>\$66,105.39</b>	<b>\$64,244.85</b>	



<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Zone D & F Property Taxes	25,405.76	37,575.00	39,290.00	Based on County Estimate
<b>Total Property Taxes</b>		<b>25,405.76</b>	<b>37,575.00</b>	<b>39,290.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	66,367.00	95,264.00	95,264.00	Waiting for Estimate
<b>Total Special Taxes &amp; Assessments</b>		<b>66,367.00</b>	<b>95,264.00</b>	<b>95,264.00</b>	
<b>Other Revenues</b>					
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>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	476.84	700.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>476.84</b>	<b>700.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>92,294.60</b>	<b>133,539.00</b>	<b>135,154.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	8,994.02	9,000.00	11,000.00	COLA
<b>Total Salaries/Wages</b>		<b>8,994.02</b>	<b>9,200.00</b>	<b>11,200.00</b>	
<b>Total Personnel</b>		<b>8,994.02</b>	<b>9,200.00</b>	<b>11,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
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>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	
6345	Property Taxes & Assessments Costs	589.80	600.00	600.00	
7325	Insurance	470.25	391.24	450.00	Based off prelim # from SDRMA
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,127.05</b>	<b>8,191.24</b>	<b>8,250.00</b>	
<b>Legal &amp; Professional</b>					
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>	
<b>Office/Operations</b>					
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>	
<b>Other Expense</b>					
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>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,035.76	1,700.00	1,700.00	
6025	Telephone	183.70	250.00	250.00	
8610	Electric	1,168.46	2,200.00	2,200.00	
8670	Street Lighting	670.72	1,000.00	1,000.00	
<b>Total Rent &amp; Utilities</b>		<b>3,058.64</b>	<b>5,150.00</b>	<b>5,150.00</b>	
<b>Repairs &amp; Maintenance</b>					
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 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
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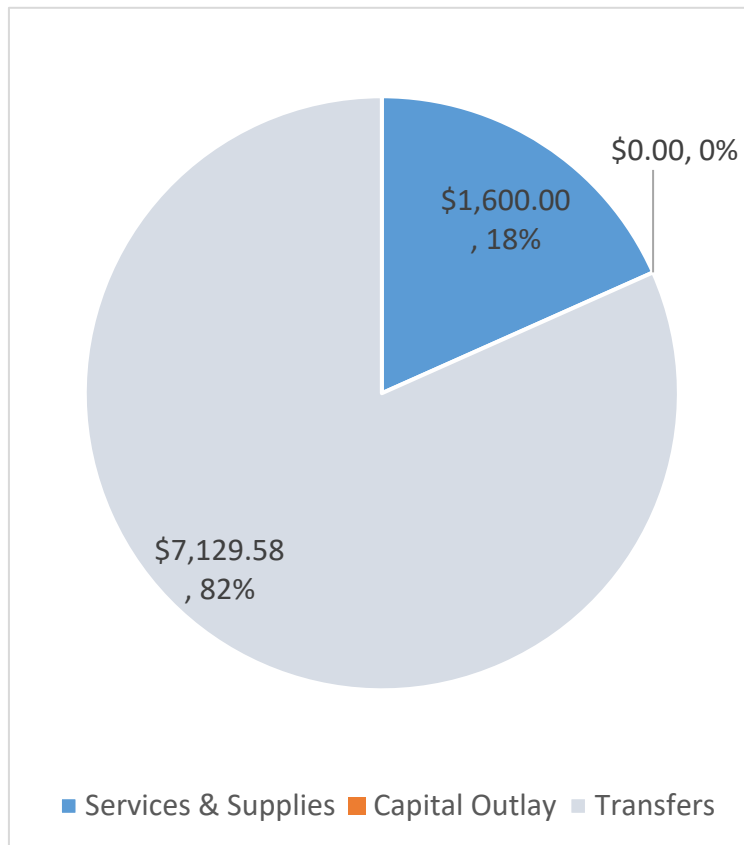
	6750	R & M - Minor Tools & Equipment	46.75	500.00	500.00
	6800	R & M - Grounds & Collection Systems	2,919.11	5,500.00	5,500.00
	6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00
		<b>Total Repairs &amp; Maintenance</b>	<b>3,002.40</b>	<b>8,550.00</b>	<b>8,550.00</b>
<b>Travel &amp; Training</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	721.26	967.00	1,200.00
	7220	Gasoline	1,176.40	1,276.00	1,500.00
		<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,897.66</b>	<b>2,243.00</b>	<b>2,700.00</b>
		<b>Total Services &amp; Supplies</b>	<b>16,575.41</b>	<b>29,934.24</b>	<b>30,450.00</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	9,916.65	13,222.21	14,259.15
		<b>Total Transfers</b>	<b>9,916.65</b>	<b>13,299.37</b>	<b>14,259.15</b>
		<b>Total Expenditures</b>	<b>35,486.08</b>	<b>67,433.61</b>	<b>70,909.15</b>

<b>Net Revenues over Expenditures</b>	56,808.52	66,105.39	64,244.85
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### 900 - Parks & Recreation

Fund 900 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$23,099.70	\$0.00	-\$23,099.70
<b>Expenditures</b>			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$0.00	-\$60,000.00
Transfers	\$6,611.11	\$7,129.58	\$518.47
<b>TOTAL Expenditures</b>	<b>\$68,211.11</b>	<b>\$8,729.58</b>	<b>-\$59,481.54</b>
<b>TOTAL Revenue</b>	<b>\$23,099.70</b>	<b>\$0.00</b>	<b>-\$23,099.70</b>
<b>Net Revenue/Expenses</b>	<b>-\$45,111.41</b>	<b>\$12,370.13</b>	



**900 - PARKS & RECREATION**

Fiscal YTD FY 2021-2022 FY 2022-2023  
3/31/2021 Budget Budget

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	20,399.70	20,399.70	20,399.70
4655	Donations	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>20,399.70</b>	<b>20,399.70</b>	<b>20,399.70</b>
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	468.25	2,700.00	700.00
Interest Rates Down				
<b>Total Use of Money &amp; Property</b>		<b>468.25</b>	<b>2,700.00</b>	<b>700.00</b>
<b>Total Revenues</b>		<b>20,867.95</b>	<b>23,099.70</b>	<b>21,099.70</b>
<b>EXPENDITURES</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	0.00
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	4,958.37	6,611.11	7,129.58
<b>Total Transfers</b>		<b>4,958.37</b>	<b>6,611.11</b>	<b>7,129.58</b>
<b>Total Expenditures</b>		<b>4,962.12</b>	<b>68,211.11</b>	<b>8,729.58</b>
<b>Net Revenues over Expenditures</b>		15,905.83	(45,111.41)	12,370.13

**COST ALLOCATION PLAN**

**FISCAL-YEAR 2022-2023**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$712,957.50**

	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$71,295.75	\$541,847.70	\$71,295.75	\$7,129.58	\$14,259.15	\$1,782.39	\$1,782.39	\$3,564.79	\$712,957.50

2020-21

<b>Zone A Property Tax Allocation - FY2020-21</b>		<b>Estimated Tax Revenue</b> \$262,718.00	
		<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire		47.5%	\$124,791.05
Fund 500 - Water		35.0%	\$91,951.30
Fund 900 - Parks & Rec		17.5%	\$45,975.65
	<b>Total</b>		<b>\$262,718.00</b>

Final 2021-22

<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>

Option 1 - Proposed 2022-23

<b>Zone A Property Tax Allocation</b>		<b>Estimated Tax Revenue</b> \$282,428.00	
		<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire		60.0%	\$169,456.80
Fund 500 - Water		17.7%	\$49,989.76
Fund 900 - Parks & Rec		22.3%	\$62,981.44
	<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

Option 3 - Proposed 2022-23

<b>Zone A Property Tax Allocation</b>		<b>Estimated Tax Revenue</b> \$282,428.00	
		<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire		75.0%	\$211,821.00
Fund 500 - Water		17.7%	\$49,989.76
Fund 900 - Parks & Rec		7.3%	\$20,617.24
	<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

Option 2 - Proposed 2022-23

<b>Zone A Property Tax Allocation</b>		<b>Estimated Tax Revenue</b> \$282,428.00	
		<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire		67.3%	\$190,074.04
Fund 500 - Water		17.7%	\$49,989.76
Fund 900 - Parks & Rec		15.0%	\$42,364.20
	<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

### Capital Improvement Project Summary

Budget Code	FY 2021-22 Projects	Budgeted (Estimated)	FY 21/22 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$750,000.00	\$20,000.00	\$730,000.00	
500/9006	16th St. Tank South Rehabilitation	\$487,078.00	\$487,078.00	\$0.00	Complete
500/9006	8th Street Well Construction	\$366,441.00	\$366,441.00	\$0.00	Complete (grant \$238,000)
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	\$0.00	Complete
	<b>TOTAL</b>		\$873,519.00	\$730,000.00	
	<b>FY 22/23 Projects</b>				
500/9006	Program "C" Well Construction	\$1,378,000.00		\$730,000.00	Est. includes carryover balance
500/9006	16th St. Tank North Rehabilitation	\$490,000.00			New
500/9006	Heavy Equipment Storage Structure	\$50,000.00			New
	<b>TOTAL</b>	\$1,918,000.00			

### FY 2022-23 Mid-Year Capital Improvement Projects Status Report

Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00		
500/9006	16th St. Tank North Rehabilitation	\$490,000.00		
500/9006	Heavy Equipment Storage Structure	\$50,000.00		
	<b>TOTAL</b>	\$1,918,000.00		