



February 19, 2025

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager
Margaret Falkner, Utility System Manager
Laura Durban, Administrative Services Manager

SUBJECT: Agenda Item 3 – 02/19/2025 UAC Meeting
Fund 500 Mid-Year Budget Adjustment and Reserve Allocation Review

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DISCUSSION

The following section of the report provides a summary of the requested mid-year adjustments approved by the Board on February 6, 2025.

Fiscal Year 2024-25 Mid-Year Budget Adjustment Request Summary:

Fund 500 – Water

Major Adjustment Requests:

- Adjustments and increases in Services and Supplies which are mainly the result of an increase in electricity rates.
- Decreases in various Service and Supplies line-items to reflect mid-year expenditures to date and anticipated expenditures to the end of the fiscal year. Additionally, based on the annual audit, some expenditures were shifted between line-item categories to better reflect the type of expenditure being charged. There was no net change in the overall budget from these modifications.
- Request for changes to Capital Outlay project priorities and budget.
- Request for an increase in the projected investment income.

Impact on Budget:

- Net increase in the Services and Supplies budget of \$ 5,567.00.
- Projected net increase in Capital Outlay budget of \$64,014.00.
- Increase projected investment income of \$70,000.

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 lagging behind projections mostly due to a decrease in residential water sales. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

As noted on the expense side, there were adjustments on several of the line-item categories in Services and Supplies resulting in a net increase of \$5,567.00 (see attached budget detail). The Capital Outlay budget is recommended to increase by \$64,014.00 due to unanticipated expenses related to the 10th Street Tank Project. To balance the budget, staff are recommending the deferral of two capital projects and the purchase of an electric vehicle this fiscal year.

Capital Outlay Summary of Changes

As identified in the 2024-25 Capital Improvement Plan, there are six capital projects planned for construction and the purchase of a zero-emission vehicle. The following are the current budgets for Capital Projects and Vehicle purchases:

FY 2024-25 Mid-Year Capital Improvement Projects Status Report		
	FY 24/25 Projects	Original Budget
500/9006	Program "C" Well Construction	\$970,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00
500/9006	Water Yard Office-Phase 1	\$50,000.00
500/9006	10th Street Tank Interior Coating	\$150,000.00
500/9006	SCADA	\$750,000.00
	TOTAL	\$2,560,000.00

Vehicle, Equipment & Features		
500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00

Because of an increase in the SCADA project cost and unanticipated costs increase associated with the 10th Street Tank Project, staff is recommending the deferral of the Heavy Equipment Storage Structure, the Water Yard Office and the purchase of a zero emissions vehicle until next fiscal year. It is anticipated the construction of the storage structure could not begin until next fiscal year due to the Habitat Conservation Plan implementation delay so the deferral of this project will reflect the actual timing of the project moving forward.

Similarly, the purchase of a zero emissions vehicle this fiscal year is highly unlikely. Since June 2024 when the budget was adopted, staff research has shown that the type of vehicle the District needs to purchase is not available at this time. Staff will continue to monitor the regulatory requirements and the availability of vehicles for next fiscal year's budget.

The following table shows the requested adjustments for capital and vehicle purchases:

FY 2024-25 Mid-Year Capital Improvement Projects Status Report				
	FY 24/25 Projects	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$0.00	Deferred to next FY
500/9006	Valve Replacement Program	\$540,000.00	\$540,000.00	
500/9006	Water Yard Office-Phase 1	\$50,000.00	\$0.00	Deferred to next FY
500/9006	10th Street Tank Interior Coating	\$150,000.00	\$370,000.00	
500/9006	SCADA	\$750,000.00	\$855,014.00	
	TOTAL	\$2,560,000.00	\$2,735,014.00	

Vehicle, Equipment & Features				
500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00	\$0.00	Deferral to next FY

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

The negative Net Revenue over Expenses, \$2,004,561.53, will be funded through a combination of incoming revenues, unassigned cash and reserves. If reserve funding is required this fiscal year, staff

will bring back a request to the Board at a future meeting. The following table summarizes the revised budget for Fiscal Year 2024-25.

500 - Water			
Fund 500 Budget Category	2024-2025 Budget	2024-2025 Mid Year Budget	Increase/ (Decrease)
Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Expenditures			
Total Personnel	\$1,030,970.00	\$1,031,389.00	\$419.00
Services & Supplies	\$792,323.00	\$797,890.00	\$5,567.00
Capital Outlay	\$2,671,000.00	\$2,735,014.00	\$64,014.00
Debt Service	\$263,690.04	\$263,690.04	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$572,954.50	\$572,954.50	\$0.00
TOTAL Expenditures	\$5,387,937.54	\$5,457,937.54	\$70,000.00
TOTAL Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Net Revenue/Expenses		-\$2,004,561.53	\$0.00

Fund 800 – Drainage

Major Adjustment Requests: Request for an increase in the projected investment income.

Impact to Budget:

- Increase in Investment Income of \$11,400.00

Fund	GL Code	Increase Amount
800	4510	\$11,400

2024-25 Mid-Year Fund Reserve Allocation Recommendations

The Board approved updates to the Fund Reserve policies for Funds 100, 301, 500 and 650 at their December 5, 2024, meeting. Staff has analyzed these funds to look at the total cash on hand as represented on the December 31, 2024, balance sheet.

To provide the Board with a better understanding of each funds financial position, the table below presents the information which includes “unassigned cash” for all the Districts funds. Though the District’s financials have always accounted for unassigned cash, it has never been highlighted on the balance sheet summary.

Unassigned cash refers to cash on hand or in bank accounts that is not designated, restricted, or allocated for specific purposes. It represents liquid financial resources that are freely available for general use or discretionary spending without any legal, contractual, or policy constraints. This term is commonly used in financial contexts, particularly in government or nonprofit accounting, to highlight cash reserves that can be used to address unexpected needs, emergencies, or other unrestricted operational activities.

The following table provides the cash summary for fund 500 & 800:

Fund	Cash Summary	Reserves	Unassigned Cash
500	\$4,124,611.11	\$3,259,682.37	\$974,978.74
800	\$315,580.18	\$65,000	\$250,580.18

500 – Water

The major revisions made to the Fund 500 reserves were to eliminate the Water Quality, Water Conservation and Basin Management reserves. The reserve amounts were:

Reserve Category	Reserve Amount
Water Quality	\$91,517.27
Water Conservation	\$59,288.00
Basin Management	\$50,031.00
Total	\$200,836.27

There were also recommendations regarding clarifications on the annual funding contribution and maximum cumulative funding goal for the General Contingency Reserve and minimum reserve balance and other clarifying language for adding funds to the Capital Outlay reserve.

The recommendations made in this section are consistent with the recommendations made by the Utilities Advisory Committee and discussed with the Board on December 5, 2024.

Rate Stabilization Reserve

Staff recommend that the Rate Stabilization reserve receive \$26,544.00 of the dollars available from the elimination of the reserves referenced above. This will fully fund the reserve goal of \$185,000.00 for this fiscal year.

Rate Stabilization		
Reserve Goal	10% of O&M	
Current Reserve Amount	\$ 158,456.00	
Allocation/(Deduction)	\$ 26,544.00	
New Reserve Amount	\$ 185,000.00	Fully Funded

General Contingency Reserve

There are no recommended changes to the General Contingency reserve at this time.

General Contingency		
Reserve Goal	60% of O&M	\$1,080,000.00
Current Reserve Amount	\$ 756,183.00	
Allocation/(Deduction)	0.00	

Capital Outlay Reserve

Staff recommend that the Capital Outlay reserve receive \$174,292.27 of the dollars available from the elimination of the reserves referenced above.

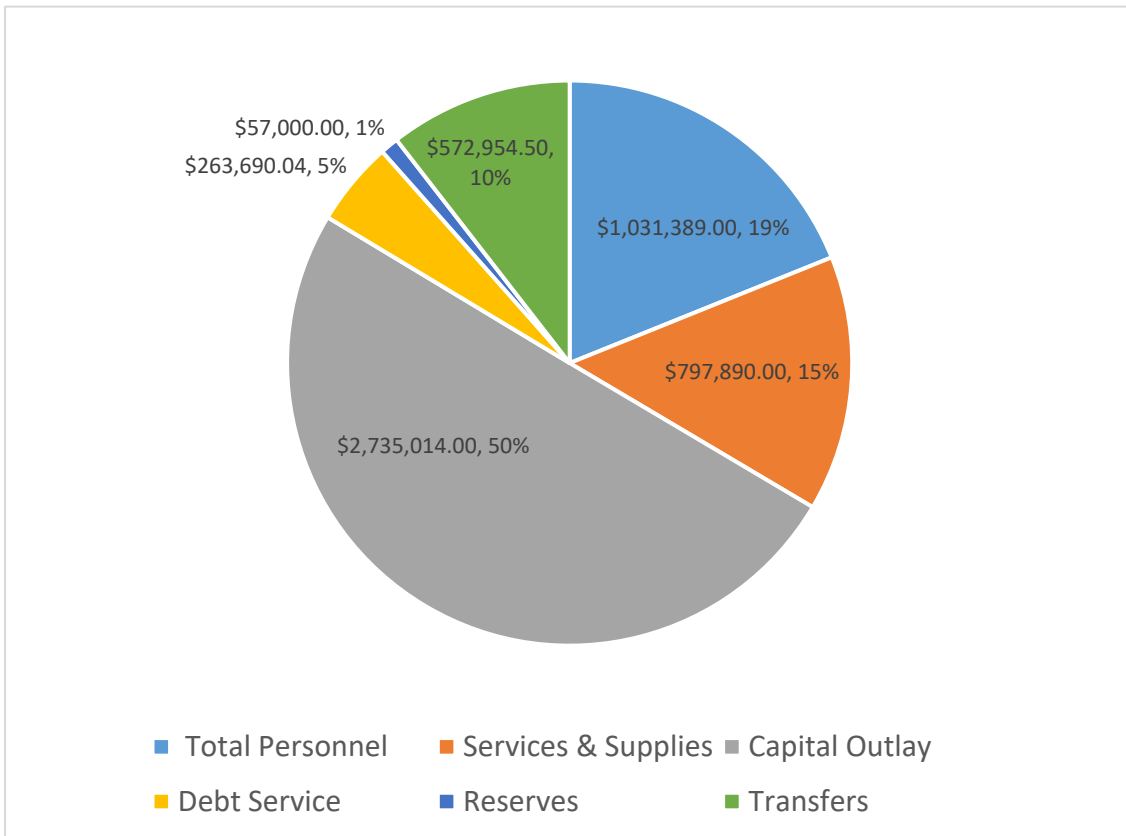
Capital Outlay		
Reserve Goal	\$ 1,000,000.00	minimum
Current Reserve Amount	\$ 1,999,562.85	
Allocation/(Deduction)	\$ 174,292.27	
New Reserve Amount	\$ 2,173,855.12	

Since the recommended changes to the above reserves move funds from the three eliminated reserves, there is no change in the unassigned cash for Fund 500.

Fund	Cash Summary	Reserves	Unassigned Cash
500	\$ 4,234,661.11	\$ 3,259,682.37	\$ 974,978.74

Attachments - Budget line-item details for Funds 500 & 800

500 - Water			
Fund 500 Budget Category	2024-2025 Budget	2024-2025 Mid Year Budget	Increase/ (Decrease)
Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Expenditures			
Total Personnel	\$1,030,970.00	\$1,031,389.00	\$419.00
Services & Supplies	\$792,323.00	\$797,890.00	\$5,567.00
Capital Outlay	\$2,671,000.00	\$2,735,014.00	\$64,014.00
Debt Service	\$263,690.04	\$263,690.04	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$572,954.50	\$572,954.50	\$0.00
TOTAL Expenditures	\$5,387,937.54	\$5,457,937.54	\$70,000.00
TOTAL Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Net Revenue/Expenses		-\$2,004,561.53	



500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	88,083.53	50,104.96	50,104.96
Total Property Taxes		88,083.53	50,104.96	50,104.96

Grant Revenue

4950	Grants	0.00	0.00	0.00
4965	BMC	7,192.50	0.00	0.00
Total Grant Revenue		7,192.50	0.00	0.00

Service Charges & Fees

4030	Residential Single Family	1,238,623.52	2,525,100.00	2,525,100.00
4102	Residential- Multi - Family-Water Sales	128,376.92	259,300.00	259,300.00
4103	Commercial, Home Care, Retail-Water Sales	214,056.06	357,100.00	357,100.00
4104	Irrigation- Water Sales	27,417.47	35,400.00	35,400.00
4114	Water Other Service Revenues	0.00	1,000.00	1,000.00
4931	Water Activation Fees	2,750.00	6,000.00	6,000.00
4932	Penalties	11,766.15	21,000.00	21,000.00
4933	Door Hangers/Lockout Notices	4,175.00	10,000.00	10,000.00
4937	NSF Fees	400.00	650.00	650.00
Total Service Charges & Fees		1,627,565.12	3,215,550.00	3,215,550.00

Other Revenues

4040	Refunds	0.00	0.00	0.00
4930	Other Revenue	835.17	9,000.00	9,000.00
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00

Service upgrades, Surplus sales

500 - WATER

**Fiscal YTD
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**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	Notes
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	835.17	9,000.00	9,000.00	
Use of Money & Property					
4504	Interest Income	4,669.04	8,721.05	8,721.05	From Drainage Loan
4510	Investment Income on funds	99,895.20	100,000.00	170,000.00	
4511	Unrealized Change in Value	20,193.71	0.00	0.00	
	Total Use of Money & Property	124,757.95	108,721.05	178,721.05	
	Total Revenues	1,848,434.27	3,383,376.01	3,453,376.01	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8018	Holiday Pay	11,176.38	29,000.00	29,000.00	
8045	Overtime Pay	3,453.97	10,000.00	10,000.00	
8050	Administrative Leave Pay	956.80	2,400.00	2,400.00	
8051	Floating Holiday Pay	3,826.86	5,500.00	5,500.00	
8054	Salaries & Wages - Regular	253,923.66	567,500.00	567,500.00	
8056	Retroactive Pay	0.00	500.00	500.00	
8060	Sick Leave Pay	8,494.09	13,500.00	13,500.00	
8063	Standby Pay	12,921.06	28,000.00	28,000.00	
8066	Comp Time Used	16,354.45	19,000.00	19,000.00	
8081	Vacation Pay	16,866.12	37,000.00	37,000.00	
	Total Salaries/Wages	327,973.39	712,400.00	712,400.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	804.13	2,000.00	2,000.00	
5031	Disability Insurance	488.99	1,100.00	1,100.00	
5032	Employee Assistance Program	142.76	302.50	302.50	
5035	AD & D Insurance	181.86	450.00	450.00	
5040	LTD Insurance	2,342.83	5,000.00	5,000.00	
5050	Medicare - ER	4,938.10	11,000.00	11,000.00	

500 - WATER

**Fiscal YTD
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**FY 2024-2025 Mid
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Notes

5060	Cafeteria Plan - ER	37,721.08	81,000.00	81,000.00
5070	Retirement ER - Regular	77,959.99	158,000.00	158,000.00
5075	Retirees Medical - ER	0.00	300.00	300.00
5102	CA Training Tax - ER	7.00	52.50	52.50
5120	Workers Comp Insurance - ER	37,942.65	38,505.00	38,505.00
5124	Retirement - ER - Tier 2	7,833.38	18,900.00	18,900.00
Total Payroll Taxes & Benefits		170,362.77	316,610.00	316,610.00

Employment Services

5100	Unemployment Insurance - ER	203.00	1,800.00	1,800.00
6200	Hiring, Advertising & Other Costs	388.72	0.00	389.00
6230	Medical Exam	190.00	160.00	190.00
Total Employment Services		781.72	1,960.00	2,379.00

WRO Recruitment

Total Personnel 499,117.88 1,030,970.00 1,031,389.00

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	2,609.56	2,600.00	2,610.00
7248	Uniform Safety Boots	681.18	1,250.00	1,000.00
Total Clothing & Uniform		3,290.74	3,850.00	3,610.00

Contract Services

6100	Labor & Support-IT Services	1,875.44	5,000.00	5,000.00
6110	IT Purchased Services	1,051.19	1,740.00	1,740.00
6115	Misc. Contract Services	3,002.77	0.00	6,983.00
7250	Water Quality Testing	33,974.00	60,000.00	70,000.00
7255	Security Services	2,200.00	4,000.00	4,000.00

Answering Service & Cross Connections

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	Notes
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	603.75	1,140.00	1,140.00	
Total Contract Services		42,707.15	71,880.00	88,863.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,258.81	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	2,736.89	3,500.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00	
Total Equipment & Tools		3,995.70	8,700.00	8,700.00	
Financial Services					
7309	Late Fees	0.00	50.00	0.00	Have not used since 2021
7310	Bank Service Charges	0.00	300.00	75.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
Total Financial Services		0.00	350.00	75.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	6,854.80	39,872.00	39,872.00	
6340	Misc Fees	0.00	900.00	400.00	No longer have Brine Disposal yearly permit
6342	Fees - Regulatory	27,426.12	25,000.00	28,500.00	
6345	Property Taxes & Assess. Costs	2,575.48	7,500.00	7,200.00	
7325	Insurance	98,523.02	101,900.00	99,000.00	
		135,379.42	175,172.00	174,972.00	
Total Ins., Lic. & Regulatory Fees					
Legal & Professional					
7318	Professional & Consulting BMC	43,027.66	140,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	18,147.76	59,000.00	53,000.00	Lowered due to new GL 6115
7326	Legal Services	1,000.00	3,000.00	2,500.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	Notes
7336	Legal Services- ISJ	0.00	0.00	0.00	
	Legal	0.00	1,000.00	1,000.00	
7340	Notifications				
Total Legal & Professional		62,175.42	203,000.00	196,500.00	
Office/Operations					
6130	Computer Hardware	0.00	1,800.00	250.00	Laptops for wateryard moved to FY 25/26
6140	Computer Software	0.00	2,000.00	1,000.00	New software pushed to FY 25/26
7140	General Supplies & Minor Equipment	871.78	1,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	5,198.77	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	6,028.86	21,000.00	21,000.00	
7226	Membership & Dues	1,246.34	3,065.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	978.94	1,000.00	2,000.00	
7237	Process Control & Treatment Supplies	4,396.43	10,000.00	10,000.00	
7239	Water Treatment Chemicals	9,177.79	20,000.00	20,000.00	
7249	Safety Supplies	531.84	1,200.00	1,200.00	
Total Office/Operations		28,430.75	71,065.00	70,515.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	150.00	
7348	Water Conservation Program	1,458.09	8,000.00	6,000.00	
Total Other Expense		1,458.09	8,250.00	6,150.00	
Rent & Utilities					
6000	Cell Phones	945.14	2,200.00	2,200.00	
6025	Telephone	6,099.28	13,000.00	12,500.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	84,153.61	145,000.00	170,000.00	
8620	Gas Service	45.46	250.00	250.00	

500 - WATER

**Fiscal YTD
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**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

8630	Trash Services	1,413.48	3,205.00	3,205.00	
8644	Disposal Services	1,240.00	7,600.00	2,600.00	No longer have Brine Disposal
8670	Street Lighting	378.82	750.00	750.00	
Total Rent & Utilities		94,275.79	172,005.00	191,505.00	

Repairs & Maintenance

6405	R & M - Extinguishers	407.20	525.00	425.00	
6422	R & M - Hydrants	0.00	1,300.00	800.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,415.48	4,000.00	4,000.00	
6641	R & M - Wells	1,919.57	22,276.00	9,500.00	VFD Coded to last FY
6750	R & M - Minor Tools & Equipment	283.51	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	629.89	600.00	1,400.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	2,661.51	15,000.00	15,000.00	
7241	R & M - Water Distribution System	4,503.87	10,000.00	10,000.00	
Total Repairs & Maintenance		11,821.03	55,401.00	42,825.00	

Travel & Training

7323	Books, Publications & Subscriptions	0.00	350.00	350.00	
7324	Education & Training Fees	199.00	1,000.00	500.00	
8410	Certifications	180.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	1,400.00	300.00	
8539	Meals	0.00	0.00	0.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	
8550	Mileage Reimbursement & Parking	0.00	600.00	300.00	
Total Travel & Training		379.00	3,850.00	1,950.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	398.88	1,600.00	1,200.00	
7211	Misc Fuel & Diesel	990.21	4,000.00	2,000.00	
7220	Gasoline	3,331.57	8,000.00	7,000.00	
7228	Markings & Other Misc Services	0.00	200.00	0.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	73.32	5,000.00	2,025.00	
Total Vehicle Maintenance & Repairs		4,793.98	18,800.00	12,225.00	
Total Services & Supplies		388,707.07	792,323.00	797,890.00	
Capital Outlay					
9006	Infrastructure CIP	449,112.51	2,560,000.00	2,735,014.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	111,000.00	0.00	
Total Capital Outlay		449,112.51	2,671,000.00	2,735,014.00	
Debt Service					
9022	Debt Service - Principal	197,219.69	197,219.69	197,219.69	
9023	Debt Service - Interest & Annual Fee	30,774.82	59,084.39	59,084.39	
9024	Loan Administration Fee	7,385.96	7,385.96	7,385.96	
Total Debt Service		235,380.47	263,690.04	263,690.04	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

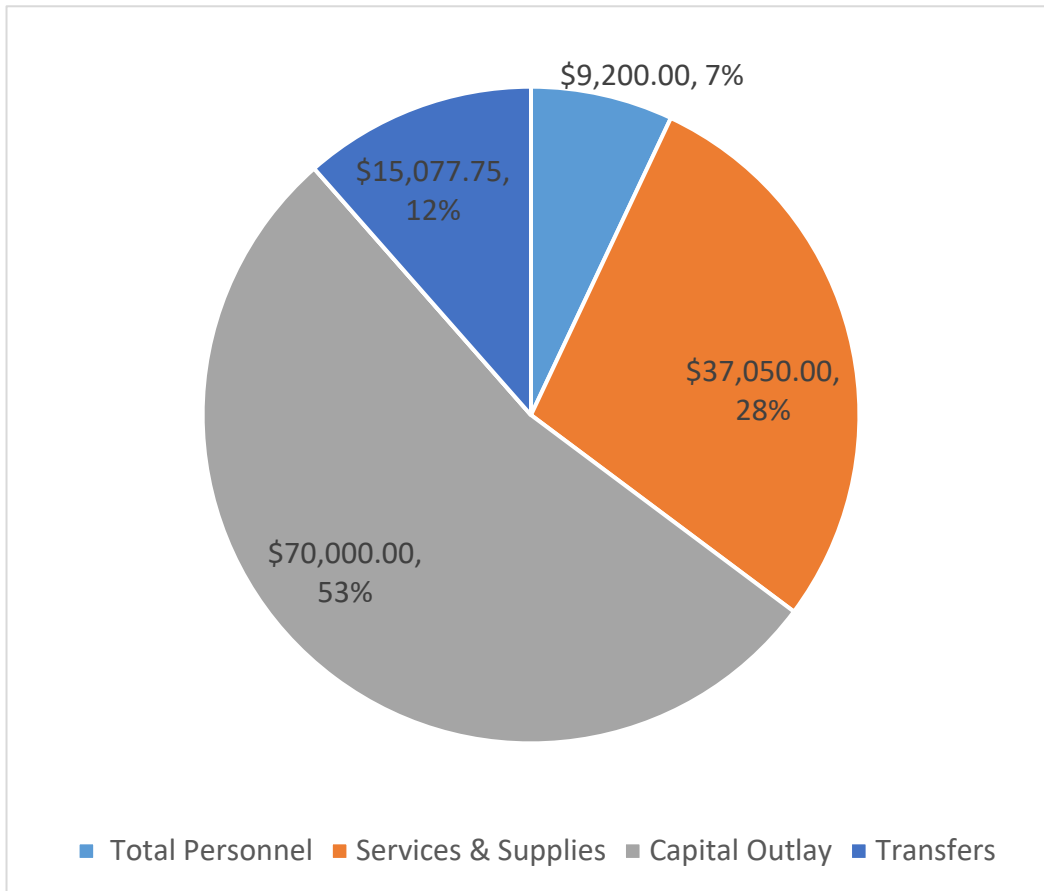
Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	286,477.26	572,954.50	572,954.50	
Total Transfers		286,477.26	572,954.50	572,954.50	
Total Expenditures		1,858,795.19	5,387,937.54	5,457,937.54	
Net Revenues over Expenditures		(10,360.92)	(2,004,561.53)	-2,004,561.53	

FY 2024-25 Mid-Year Capital Improvement Projects Status Report				
	FY 24/25 Projects	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$0.00	Deferred to next FY
500/9006	Valve Replacement Program	\$540,000.00	\$540,000.00	
500/9006	Water Yard Office-Phase 1	\$50,000.00	\$0.00	Deferred to next FY
500/9006	10th Street Tank Interior Coating	\$150,000.00	\$370,000.00	
500/9006	SCADA	\$750,000.00	\$855,014.00	
	TOTAL	\$2,560,000.00	\$2,735,014.00	

Vehicle, Equipment & Features				
500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00	\$0.00	Deferral to next FY

800 - Drainage			
Fund 800 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$275,554.00	\$286,954.00	\$11,400.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$37,050.00	\$37,050.00	\$0.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$15,077.75	\$15,077.75	\$0.00
Debt Service	\$66,221.49	\$66,221.49	\$0.00
TOTAL Expenditures	\$197,549.24	\$197,549.24	\$0.00
TOTAL Revenue	\$275,554.00	\$286,954.00	\$11,400.00
Net Revenue/Expenses	\$104,988.17	\$89,404.76	



800 - DRAINAGE

Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
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REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	134,776.00	134,776.00
4035	Zone D & F Property Taxes	12,478.86	44,930.00	44,930.00
Total Property Taxes		12,478.86	179,706.00	179,706.00

Special Taxes & Assessments

4400	Drainage Assessments	24,952.00	95,248.00	95,248.00
Total Special Taxes & Assessments		24,952.00	95,248.00	95,248.00

Other Revenues

4935	Sale-Specs/Plans & Non-Capital Items	44.00	0.00	0.00
Total Other Revenues		44.00	0.00	0.00

Use of Money & Property

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	7,694.73	600.00	12,000.00
Total Use of Money & Property		7,694.73	600.00	12,000.00

Total Revenues	45,169.59	275,554.00	286,954.00
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EXPENDITURES

Personnel

Salaries/Wages

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	4,655.70	9,000.00	9,000.00

Last FY 9034.47

Total Salaries/Wages	4,655.70	9,200.00	9,200.00
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Total Personnel	4,655.70	9,200.00	9,200.00
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Services & Supplies

Equipment & Tools

6390	Equipment	0.00	2,000.00	2,000.00
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800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
7242	Minor Tools, Accessories & Field Machines	0.00	1,000.00	1,000.00	
	Total Equipment & Tools	0.00	3,000.00	3,000.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,279.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	533.08	1,500.00	1,500.00	
7325	Insurance	916.04	1,050.00	1,050.00	
	Total Insurance, Licenses & Regulatory Fees	8,728.12	10,150.00	10,150.00	
Legal & Professional					
7320	Professional & Consulting Services	2,797.38	5,000.00	5,000.00	
7326	Legal Services	0.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
	Total Legal & Professional	2,797.38	11,000.00	11,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.00	500.00	500.00	
	Total Office/Operations	0.00	1,050.00	1,050.00	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
	Total Other Expense	0.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	476.79	1,350.00	1,350.00	
6025	Telephone	185.32	350.00	350.00	
8610	Electric	525.36	1,500.00	1,500.00	
8670	Street Lighting	689.85	1,300.00	1,300.00	
	Total Rent & Utilities	1,877.32	4,500.00	4,500.00	

800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
Repairs & Maintenance					
6405	R & M - Extinguishers	37.02	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	195.79	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	189.56	400.00	400.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
Total Repairs & Maintenance		422.37	4,050.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	0.00	0.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
Total Travel & Training		0.00	0.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	247.54	1,000.00	1,000.00	
7220	Gasoline	832.88	2,000.00	2,000.00	
Total Vehicle Maintenance & Repairs		1,080.42	3,000.00	3,000.00	
Total Services & Supplies		14,905.61	37,050.00	37,050.00	
Debt Service					
2491	Internal Loan Due Water-500	28,441.72	57,500.44	57,500.44	
9023	Debt Service - Interest	4,669.04	8,721.05	8,721.05	
Total Debt Service		33,110.76	66,221.49	66,221.49	
Capital Outlay					
9006	Infrastructure CIP	32,392.77	70,000.00	70,000.00	
Total Capital Outlay		32,392.77	70,000.00	70,000.00	

800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
Total Reserves		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	7,538.88	15,077.75	15,077.75	
Total Transfers		7,538.88	15,077.75	15,077.75	
Total Expenditures		92,603.72	197,549.24	197,549.24	