



April 20, 2022

**TO:** Utilities Advisory Committee

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 3 – 04/27/2022 UAC Meeting**  
Preliminary Budget Review for Funds 500 & 800 for Fiscal Year 2022-2023.

**President**

Matthew D. Fourcroy

**Vice President**

Charles L. Cesena

**Directors**

Troy C. Gatchell

Marshall E. Ochylski

Christine M. Womack

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

Eddy Moore

**Battalion Chief**

Paul Provence

**Mailing Address:**

P.O. Box 6064  
Los Osos, CA 93412

**Offices:**

2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370

**FAX:** 805/528-9377

www.losososcsl.org

**DESCRIPTION**

This report summarizes the preliminary budget for Funds 500 and 800 for Fiscal Year 2022-2023. The final budget will be presented at the June 2<sup>nd</sup> Board meeting.

**STAFF RECOMMENDATION**

Staff recommends that the UAC adopt the following motion:

***I recommend to the Board that the Board approve the budgets for Funds 500 and 800 as presented.***

**DISCUSSION**

Staff has developed the Fiscal Year (FY) 2022-23 preliminary budget for Funds 500 and 800 based on the best information available as of March 31, 2022. Overall, proposed expenditures remain somewhat level in the FY 2022-23 budget for both funds. This report summarizes the changes with the more detailed line-item descriptions provided as an attachment to the report. Property tax and other revenues for the funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 2<sup>nd</sup> Board meeting.

**Fund 500 – Water**

**Major Requests:** Increase in Salaries and Wages per a new two-year SLOCEA Memorandum of Understanding (MOU) (percentage to be approved 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, 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.

<b>Capital Improvement Project Summary</b>					
<b>Budget Code</b>	<b>FY 2021-22 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 21/22 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
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			

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.

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
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 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.

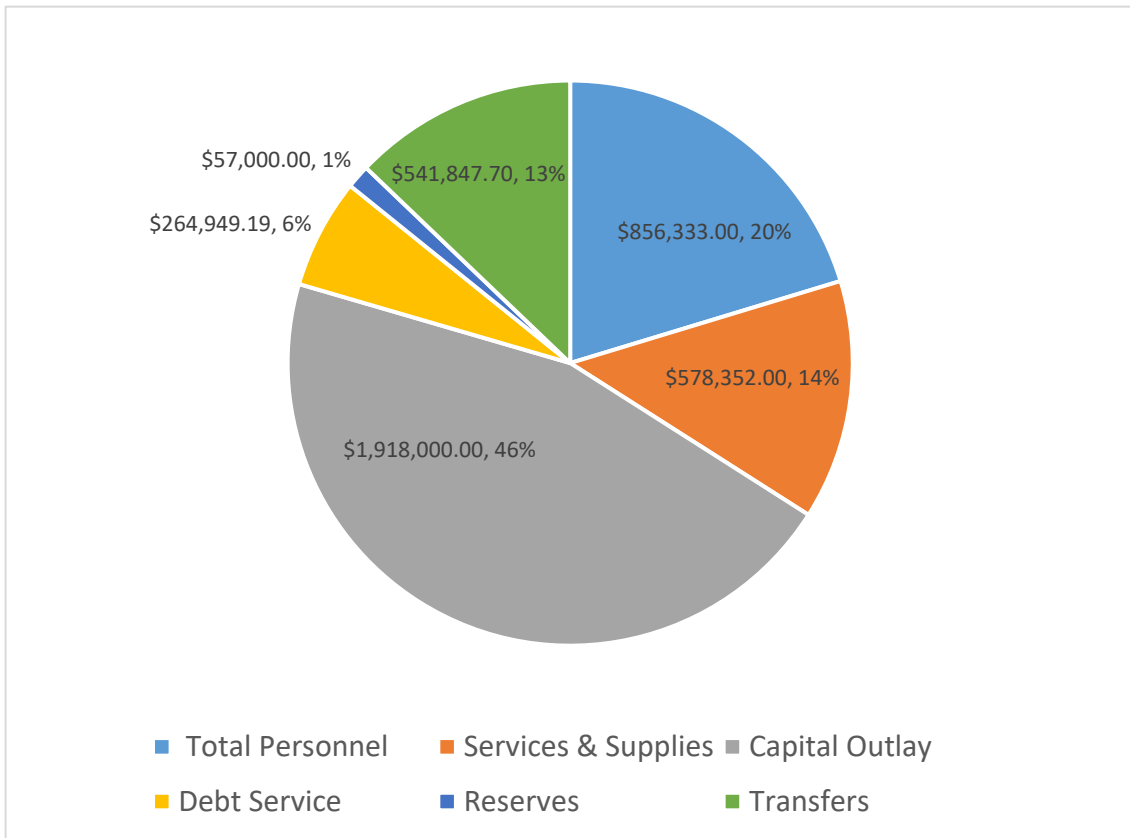
<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$133,539.00	\$135,154.00	\$1,615.00
Expenditures			
Total Personnel	\$9,200.00	\$11,200.00	\$2,000.00
Services & Supplies	\$29,934.24	\$30,450.00	\$515.76
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,259.15	\$0.00
<b>TOTAL Expenditures</b>	<b>\$68,393.39</b>	<b>\$70,909.15</b>	<b>\$2,515.76</b>
<b>TOTAL Revenue</b>	<b>\$133,539.00</b>	<b>\$135,154.00</b>	<b>\$1,615.00</b>

### **Attachments**

Line Item Details for Funds 500 & 800

### 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>	



<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>
<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	182,377.41	108,798.40	50,000.00	Assumption based on water rate study
<b>Total Property Taxes</b>		<b>182,377.41</b>	<b>108,798.40</b>	<b>50,000.00</b>	
<b>Grant Revenue</b>					
4957	Govt Aid-Other Federal Aid & Reimbursments	3,080.00	0.00	0.00	
<b>Total Grant Revenue</b>		<b>3,080.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
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	Lockouts starting in April 2022
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>	
<b>Other Revenues</b>					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	4,715.28	11,736.00	6,000.00	Service upgrades, Surplus sales

<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>
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>	
<b>Use of Money &amp; Property</b>					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on 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>2,293,999.38</b>	<b>2,953,383.40</b>	<b>3,124,636.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
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>	
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	1,442.53	1,950.00	1,950.00	
5031	Disability Insurance	615.54	725.00	850.00	
5035	AD & D Insurance	292.57	440.00	440.00	
5040	LTD Insurance	2,941.37	4,050.00	4,200.00	

**500 - WATER**

		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
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 slightly
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 will be 3745 (need to calculate which portion is admin) 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	Diamond Maps
6110	IT Purchased Services	4,272.05	5,400.00	5,400.00	Team Viewer, spectrum internet, AT&T
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	Integrity Security and Mace

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

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>	

**Equipment & Tools**

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>	

**Financial Services**

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>	

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

6120	Computer Licenses	0.00	200.00	0.00	
6340	Misc Fees	873.81	900.00	900.00	Underground Service Alert \$250/yr Brine Permit \$500/yr Various planning & bldg permits
6342	Fees - Regulatory	21,517.64	19,470.00	22,000.00	Water Permit, Haz Mat Permit, Air Pollution Control District Permits, Blanket Encroachment Permit
6345	Property Taxes & Assess. Costs	3,792.12	7,000.00	7,500.00	Actual FY 20/21 \$7130.36
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>	

**Legal & Professional**

7318	Professional & Consulting BMC	71,634.79	120,000.00	120,000.00	
7320	Professional & Consulting Services	11,430.92	25,000.00	20,000.00	



**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
7326	Legal Services	875.00	16,000.00	8,000.00	
	Legal	0.00	1,000.00	1,000.00	
7340	Notifications				
<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 a laptop for Admin/Utilities
6140	Computer Software	4,889.99	5,000.00	5,000.00	\$2750 Cusi annual; \$2000 for web portal annual
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	May need to increase due to needing recycled paper
7226	Membership & Dues	2,300.94	3,000.00	3,000.00	USA, CWEP
7230	Misc Small Parts & Supplies	939.35	5,000.00	3,000.00	
7237	Process Control & Treatment Supplies	8,099.19	12,500.00	10,000.00	chlorine analyzers for 8th Street upper \$4K ea; Hach reagents and buffers \$4500/yr
7239	Water Treatment Chemicals	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>	
<b>Rent &amp; Utilities</b>					
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 Structures	0.00	0.00	0.00	

**500 - WATER**

		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
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	Brine Disposal invoices includes: Speeds & South County Sanitation District, lower cost currently due to well not running as often
8670	Street Lighting	335.15	432.00	432.00	
<b>Total Rent &amp; Utilities</b>		<b>85,962.62</b>	<b>134,182.00</b>	<b>125,182.00</b>	

**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	Brine tank budgeted for 21/22
6641	R & M - Wells	9,755.67	22,300.00	3,000.00	\$20K for vfd FY21/22 (8th St Lower)
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	
<b>Total Repairs &amp; Maintenance</b>		<b>35,532.81</b>	<b>71,700.00</b>	<b>39,700.00</b>	

**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	

**500 - WATER**

		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
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	This is approximately one trip to Sacramento and back. Water Op Cert test will be available closer to Los Osos
<b>Total Travel &amp; Training</b>		<b>1,727.50</b>	<b>4,120.00</b>	<b>4,120.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maint	427.27	1,600.00	1,600.00	AutoZone & Pete's Tires
7211	Misc Fuel & Diesel	2,608.40	2,400.00	4,000.00	Cost went up
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	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>9,008.28</b>	<b>16,200.00</b>	<b>16,800.00</b>	
<b>Total Services &amp; Supplies</b>		<b>413,809.81</b>	<b>630,758.00</b>	<b>578,352.00</b>	
<b>Capital Outlay</b>					
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
<b>Total Capital Outlay</b>		<b>418,632.52</b>	<b>1,607,225.00</b>	<b>1,918,000.00</b>	
<b>Debt Service</b>					
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	
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	

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

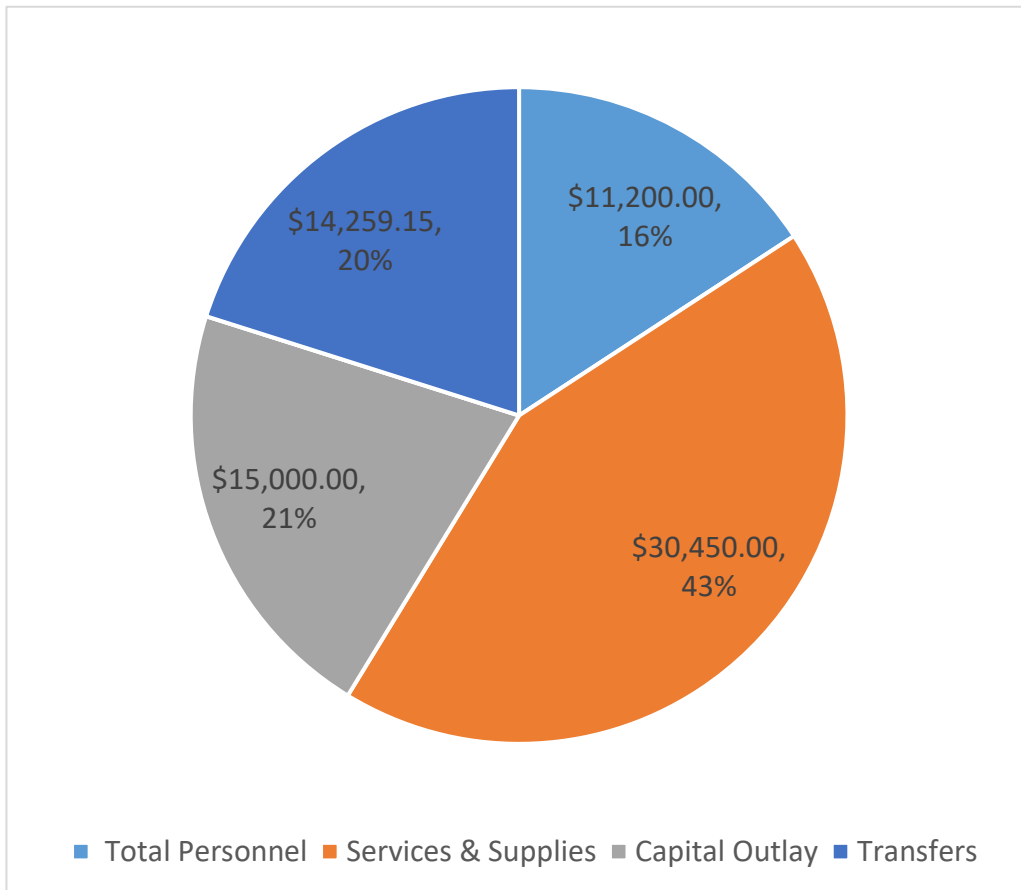
**FY 2022-2023  
Budget**

**Notes**

9572	*General Contingency (Operations) Reserve	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>	

### 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	\$14,259.15	\$14,259.15	\$0.00
<b>TOTAL Expenditures</b>	<b>\$68,393.39</b>	<b>\$70,909.15</b>	<b>\$2,515.76</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>\$65,145.61</b>	<b>\$64,244.85</b>	



**800 - DRAINAGE**

Fiscal YTD  
03/31/2022

FY 2021-22  
Budget

FY 2022-  
2023  
Budget

Notes

**REVENUES**

**Property Taxes**

4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D & F Property Taxes	18,166.81	37,575.00	39,290.00
<b>Total Property Taxes</b>		<b>18,166.81</b>	<b>37,575.00</b>	<b>39,290.00</b>

Based on County Estimate

**Special Taxes & Assessments**

4400	Drainage Assessments	66,367.00	95,264.00	95,264.00
<b>Total Special Taxes &amp; Assessments</b>		<b>66,367.00</b>	<b>95,264.00</b>	<b>95,264.00</b>

Waiting for Estimate

**Other Revenues**

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

**Use of Money & Property**

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	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>

**Total Revenues 85,055.65 133,539.00 135,154.00**

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	8,994.02	9,000.00	11,000.00
<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>

COLA, Salaries increase, not increased prior FY

**Services & Supplies**

**Equipment & Tools**

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

**800 - DRAINAGE**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Budget**

**FY 2022-  
2023  
Budget**

**Notes**

**Insurance,  
Licenses &  
Regulatory Fees**

6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	MS4 permit
6345	Property Taxes & Assessments Costs	589.80	600.00	600.00	
7325	Insurance	470.25	391.24	450.00	Based off prelim # from SDF
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,127.05</b>	<b>8,191.24</b>	<b>8,250.00</b>	

**Legal &  
Professional**

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

**Office/Operations**

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

**Other Expense**

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

**Rent & Utilities**

6000	Cell Phones	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>	

**Repairs &  
Maintenance**

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

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
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>14,259.15</b>	<b>14,259.15</b>	
	<b>Total Expenditures</b>	<b>35,486.08</b>	<b>68,393.39</b>	<b>70,909.15</b>	
	<b>Net Revenues over Expenditures</b>	<b>49,569.57</b>	<b>65,145.61</b>	<b>64,244.85</b>	



<b>Capital Improvement Project Summary</b>					
<b>Budget Code</b>	<b>FY 2021-22 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 21/22 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
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			

<b>FY 2022-23 Mid-Year Capital Improvement Projects Status Report</b>				
<b>Budget Code</b>	<b>FY 2020-21 Project</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Status</b>
500/9006	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		