



May 31, 2022

TO: Finance Advisory Committee (FAC)

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 5 – 05/31/2022 FAC Meeting
Budget Review for Fiscal Year 2022-2023.

DESCRIPTION

This report summarizes the proposed final budget for Fiscal Year 2022-2023. The proposed final budget will be presented at the June 2nd Board meeting.

STAFF RECOMMENDATION

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.**
- 2. Provide a recommendation(s) to the Board of Directors regarding the budget document.**

DISCUSSION

This FY 2022-2023 Final Budget Document (attached) includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2022-2023 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and the District as a whole.

This budget continues to implement the District's reserve policies, which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2022 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Staff presented the preliminary budget to the Board at their May 5, 2022 meeting. Direction was provided and incorporated into the final budget document. Some additional information was received after the May 5th meeting and has been incorporated as well.

The following summarizes the budget requests presented at the May 5th meeting including any changes that were made based on Board direction.

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

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Fund 100 – Administration

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

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.

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

Fund 200 – Bayridge Estates

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

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.

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
TOTAL Expenditures	\$10,624.71	\$9,181.55	-\$1,443.16
TOTAL Revenue	\$12,400.00	\$10,000.00	-\$2,400.00

Fund 301 – Fire

Changes from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

Per Board direction, the Zone A property tax revenue allocation was increased from 52.5% to 67.3% which equates to \$190,074.

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 because of 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 \$266,200 due to a \$295,680 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.

301 - Fire			
Fund 301 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44
Expenditures			
Total Personnel	\$273,514.00	\$289,625.00	\$16,111.00
Services & Supplies	\$2,637,497.60	\$2,371,296.00	-\$266,201.60
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
Total Expenditure	\$3,241,198.69	\$3,043,794.75	-\$197,403.94
Total Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44

Fund 400 – Vista de Oro

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

Major Requests: Decrease in annual assessment because of 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%.

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
TOTAL Expenditures	\$13,359.24	\$5,142.39	-\$8,216.85
TOTAL Revenue	\$15,768.00	\$6,000.00	-\$9,768.00

Fund 500 – Water

Changes from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

Per Board direction, the Zone A property tax revenue allocation is set at a rate of approximately \$49,989.76 for the next three years.

Major Requests: Increase in Salaries and Wages per a new two-year SLOCEA Memorandum of Understanding (MOU) and an increase in Capital Outlay for Capital Improvement Projects (CIP).

Impact to Budget: Using the 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.

500 - Water			
Fund 500 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36
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
TOTAL Expenditures	\$3,915,970.50	\$4,216,481.89	\$300,511.39
TOTAL Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36

Fund 600 – Wastewater

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

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 a \$165 increase, or 10%, in US Bank service charge.

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

600 - Wastewater			
Fund 600 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$20,110.55	\$19,720.79	-\$389.76
Expenditures			
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
TOTAL Expenditures	\$20,110.55	\$19,720.79	-\$389.76
TOTAL Revenue	\$20,110.55	\$19,720.79	-\$389.76

Fund 650 – Solid Waste

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

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 have 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.

650 - Solid Waste			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$0.00	\$245,000.00	\$245,000.00
Expenditures			
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
TOTAL Expenditures	\$0.00	\$211,295.75	\$211,295.75
TOTAL Revenue	\$0.00	\$245,000.00	\$245,000.00

Fund 800 – Drainage

No change from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

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.

800 - Drainage			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
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
TOTAL Expenditures	\$67,433.61	\$70,909.15	\$3,475.54
TOTAL Revenue	\$133,539.00	\$135,154.00	\$1,615.00

Fund 900 – Parks & Recreation

Changes from May 2, 2022 FAC meeting and May 5, 2022 Board meeting:

Per Board direction, the Zone A property tax revenue allocation was increased to 15% which equates to \$42,364.

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 Board selected Option 2 presented at the May 5th Board meeting which allocates \$42,364 to Fund 900.

Impact to Budget: The addition of \$42,364 to help fund the design of the Dog Park.

900 - Parks & Recreation			
Fund 900 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$25,799.70	\$42,364.20	\$16,564.50
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$42,000.00	-\$18,000.00
Transfers	\$6,611.11	\$7,129.58	\$518.47
TOTAL Expenditures	\$68,211.11	\$50,729.58	-\$17,481.54
TOTAL Revenue	\$25,799.70	\$42,364.20	\$16,564.50

Advisory Committee Recommendations

The Preliminary Budget was reviewed by the Finance Advisory Committee (FAC) meeting at their May 2, 2022 meeting, at which time they supported the budget as presented and requested an update based on the Board’s decisions on May 5th at their next meeting. The FAC received the Final Budget at their May 31st meeting for review and comments.

The Utilities Advisory Committee reviewed the Preliminary Budget at their April 20, 2022 meeting and recommended approval of the budget as presented. UAC reviewed the Final Budget at their May 18th meeting as well.

The Emergency Services Advisory Committee’s May meeting was canceled, but the Final Budget was distributed to the committee members for their review and comments. No comments were received.

Attachment
Fiscal Year 2022-2023 Final Budget

Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2022-2023



BOARD OF DIRECTORS

Matthew D. Fourcroy, President

Charles L. Cesena, Vice President

Troy C. Gatchell, Director

Marshall E. Ochylski, Director

Christine Womack, Director

June 2, 2022

Special Thanks to the District's Staff:

Office:

Laura Durban, Administrative Services Manager

Julian Metcalf, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

Field Operations:

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Ehan Good, Water Resources Operator

Clint Requa, Water Resources Operator

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

Thank you all for your hard work...

Ron Munds
General Manager

Board of Directors

Los Osos Community Services District

It is with great pleasure to present my recommendations for operational expenditures and forecast for revenues for the Fiscal Year (FY) 2022-2023 to the Los Osos Community Services District Board of Directors and Los Osos community members. The development of the budget was a team effort which included staff, a volunteer Working Group, advisory committee members and community residents.

This FY 2022-2023 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and of the District as a whole.

This budget continues to implement the District's reserve policies which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2022 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Overall, the District is financially healthy in all funds. This is a testament to the leadership of the Board of Directors, input provided by the District's advisory committees, and staff's stewardship of the District's resources. When reflecting on FY 2021-2022, it can be characterized as a year of continued operational challenges due to the COVID-19 pandemic, navigating through the ongoing drought and water supply availability issues and making major progress in implementing the District's capital project plan. Each member of the District's team responded to the challenges with a positive, professional attitude to ensure uninterrupted services to the community.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2022-2023 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the budget as presented. As I stated earlier, this was a team effort and I want to thank all that were involved.

Respectfully,



Ron Munds
General Manager

Fiscal Year 2022-2023 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2022-2023 budget by Fund. The more detailed line-item descriptions are provided as an attachment to this document. Where applicable, property tax revenue estimations were provided by the County of San Luis Obispo and District Staff with the assistance from an outside consultant. Also, where applicable, property tax revenue allocations were per the direction of the District's Board of Directors.

Fund 100 – Administration

Major Requests: Increase in personnel costs related to the 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 Budget worksheets.

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

Fiscal Impact to Other Funds

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

COST ALLOCATION PLAN									
FISCAL-YEAR 2022-2023									
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS						\$712,957.50			
	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$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

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 Budget worksheets.

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
TOTAL Expenditures	\$10,624.71	\$9,181.55	-\$1,443.16
TOTAL Revenue	\$12,400.00	\$10,000.00	-\$2,400.00

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 \$266,200 due to a \$295,680 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. For FY 2022-23, per Board direction, Zone A revenue was increased to 67.3%, or \$190,074.04 in the final budget. 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.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) is estimated to be \$2,194,786 for FY 2122-23, a decrease of \$295,684 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 Budget worksheets.

301 - Fire			
Fund 301 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44
Expenditures			
Total Personnel	\$273,514.00	\$289,625.00	\$16,111.00
Services & Supplies	\$2,637,497.60	\$2,371,296.00	-\$266,201.60
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
Total Expenditure	\$3,241,198.69	\$3,043,794.75	-\$197,403.94
Total Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44

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 – Mid-Year Budget Adjustment 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 Budget worksheets.

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
TOTAL Expenditures	\$13,359.24	\$5,142.39	-\$8,216.85
TOTAL Revenue	\$15,768.00	\$6,000.00	-\$9,768.00

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 5th 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 \$49,989.76 per Board direction. 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.

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
		TOTAL	\$873,519.00	\$730,000.00	
	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
	TOTAL	\$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 Budget worksheets.

500 - Water			
Fund 500 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36
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
TOTAL Expenditures	\$3,915,970.50	\$4,216,481.89	\$300,511.39
TOTAL Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36

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 Budget worksheets.

600 - Wastewater			
Fund 600 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$20,110.55	\$19,720.79	-\$389.76
Expenditures			
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
TOTAL Expenditures	\$20,110.55	\$19,720.79	-\$389.76
TOTAL Revenue	\$20,110.55	\$19,720.79	-\$389.76

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 Budget worksheets.

650 - Solid Waste			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$0.00	\$245,000.00	\$245,000.00
Expenditures			
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
TOTAL Expenditures	\$0.00	\$211,295.75	\$211,295.75
TOTAL Revenue	\$0.00	\$245,000.00	\$245,000.00

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 Budget worksheets.

800 - Drainage			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
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
TOTAL Expenditures	\$67,433.61	\$70,909.15	\$3,475.54
TOTAL Revenue	\$133,539.00	\$135,154.00	\$1,615.00

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 Board allocated \$42,364 of Zone A revenue to Fund 900.

Impact to Budget: The addition of \$42,364 to help fund the design of the Dog Park.

The following table summarizes the budget for Fund 900. More detailed information is available in the attached Budget worksheets.

900 - Parks & Recreation			
Fund 900 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$25,799.70	\$42,364.20	\$16,564.50
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$42,000.00	-\$18,000.00
Transfers	\$6,611.11	\$7,129.58	\$518.47
TOTAL Expenditures	\$68,211.11	\$50,729.58	-\$17,481.54
TOTAL Revenue	\$25,799.70	\$42,364.20	\$16,564.50

FUND 100
ADMINISTRATION

100 - ADMINISTRATIONFiscal YTD
03/31/2022FY 2021-22
BudgetFY 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
Total Service Charges & Fees		495,877.95	661,110.53	712,957.50

EXPENDITURES**Personnel****Salaries/Wages**

7322	Director's Compensation	7,500.00	16,500.00	16,500.00
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
Total Salaries/Wages		215,091.28	298,115.00	336,260.00

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
5070	Retirement ER - Regular	7,705.38	9,994.00	1,000.00

100 - ADMINISTRATIONFiscal 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
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees	1,316.55	1,775.00	250.00	
5102	Medical - ER 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	
Total Payroll Taxes & Benefits		49,532.34	68,385.50	63,947.50	

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	
Total Employment Services		2,195.29	2,365.00	2,365.00	
Total Personnel		266,818.91	368,865.50	402,572.50	

Services & Supplies**Clothing & Uniform**

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

Contract Services

6100	Labor & Support-IT Services	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 - ADMINISTRATIONFiscal YTD
03/31/2022FY 2021-22
BudgetFY 2022-2023
Budget

Notes

7255	Security Services	1,841.17	1,120.00	900.00	Changed Security Providers
7321	Janitorial Cleaning & Supplies	2,369.00	2,900.00	3,200.00	Increase in rates
7342	Public Meeting Recordings	5,842.28	10,000.00	10,000.00	
Total Contract Services		42,760.62	55,620.00	56,600.00	

Financial Services

7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	2,603.27	6,400.00	6,400.00	
Total Financial Services		2,603.27	6,600.00	6,600.00	

Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	16,432.71	17,500.00	17,500.00	Per LAFCO budget a 6% increase is expected. Actual numbers not available until June 15.
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	29,840.03	29,840.03	30,525.00	
Total Ins., Lic. & Regulatory Fees		46,272.74	47,570.03	48,255.00	

Legal & Professional

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	
Total Legal & Professional		99,692.02	114,700.00	130,550.00	

100 - ADMINISTRATIONFiscal 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
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
7230	Misc Small Parts & Supplies	0.00	0.00	0.00

Total Office/Operations **12,644.81** **18,950.00** **19,450.00****Other Expense**

7330	Misc Operating Expenses	5.37	0.00	25.00
8735	Misc Department Admin	100.00	100.00	200.00

Total Other Expense **105.37** **100.00** **225.00****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

Total Rent & Utilities **32,702.93** **45,080.00** **45,080.00****Repairs & Maintenance**

6405	R & M - Extinguishers	91.35	100.00	100.00
6900	R & M - Buildings & Structures	0.00	0.00	0.00

Total Repairs & Maintenance **91.35** **100.00** **100.00****Travel & Training**

100 - ADMINISTRATIONFiscal YTD
03/31/2022FY 2021-22
BudgetFY 2022-2023
Budget

Notes

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 Reimbursemen t & Parking	0.00	500.00	500.00	
	Total Travel & Training	1,182.38	3,325.00	3,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
	Total Debt Service	0.00	0.00	0.00	
	Total Services & Supplies	238,055.49	292,245.03	310,385.00	
	Total Expenditures	504,874.40	661,110.53	712,957.50	

COST ALLOCATION PLAN

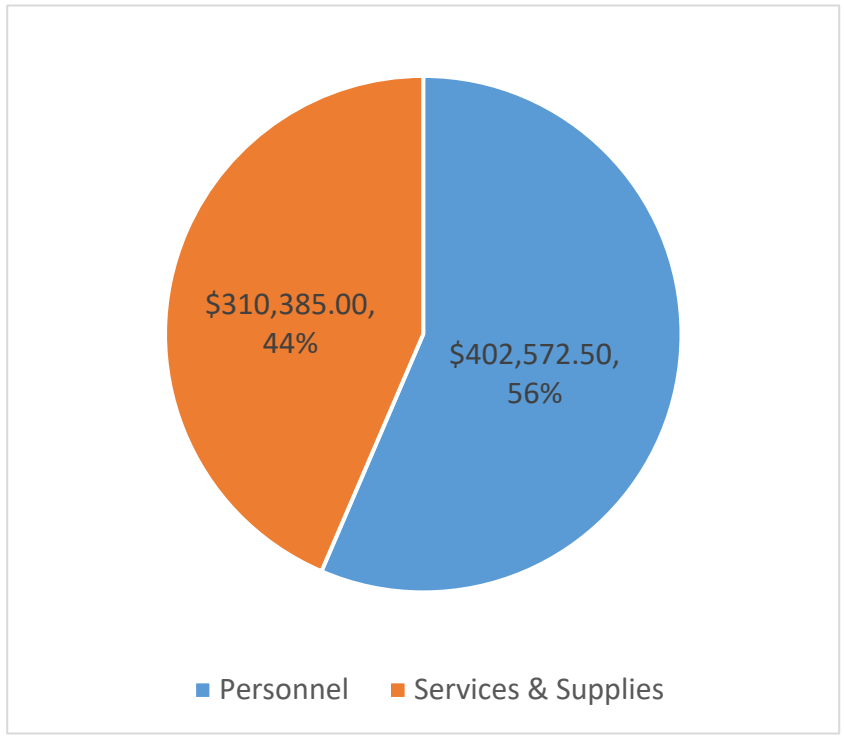
FISCAL-YEAR 2022-2023

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

\$712,957.50

	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$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

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



FUND 200
BAYRIDGE ESTATES

200 - BAYRIDGE ESTATES

Fiscal YTD
03/31/2022

FY 2021-22
Year Budget

FY 2022-2023

Notes

REVENUE					
Property Taxes					
4035	Zone F Property Taxes	0.00	0.00	0.00	
	Total Property Taxes	0.00	0.00	0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	8,445.82	12,400.00	10,000.00	
	Total Special Taxes & Assessments	8,445.82	12,400.00	10,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	(0.78)	0.00	0.00	
	Total Use of Money & Property	(0.78)	0.00	0.00	
	Total Revenues	8,445.04	12,400.00	10,000.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	555.20	250.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	555.20	250.00	600.00	
Legal & Professional					
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	Share of Legal Notice for tax rolls
	Total Legal & Professional	0.00	345.00	75.00	
Rent & Utilities					
8670	Street Lighting	3,626.95	6,724.16	6,724.16	
	Total Rent & Utilities	3,626.95	6,724.16	6,724.16	
	Total Services & Supplies	4,182.15	7,319.16	7,399.16	

200 - BAYRIDGE ESTATESFiscal YTD
03/31/2022FY 2021-22
Year Budget

FY 2022-2023

Notes

Capital Outlay

9006	Tank Decomission	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00

Debt Service

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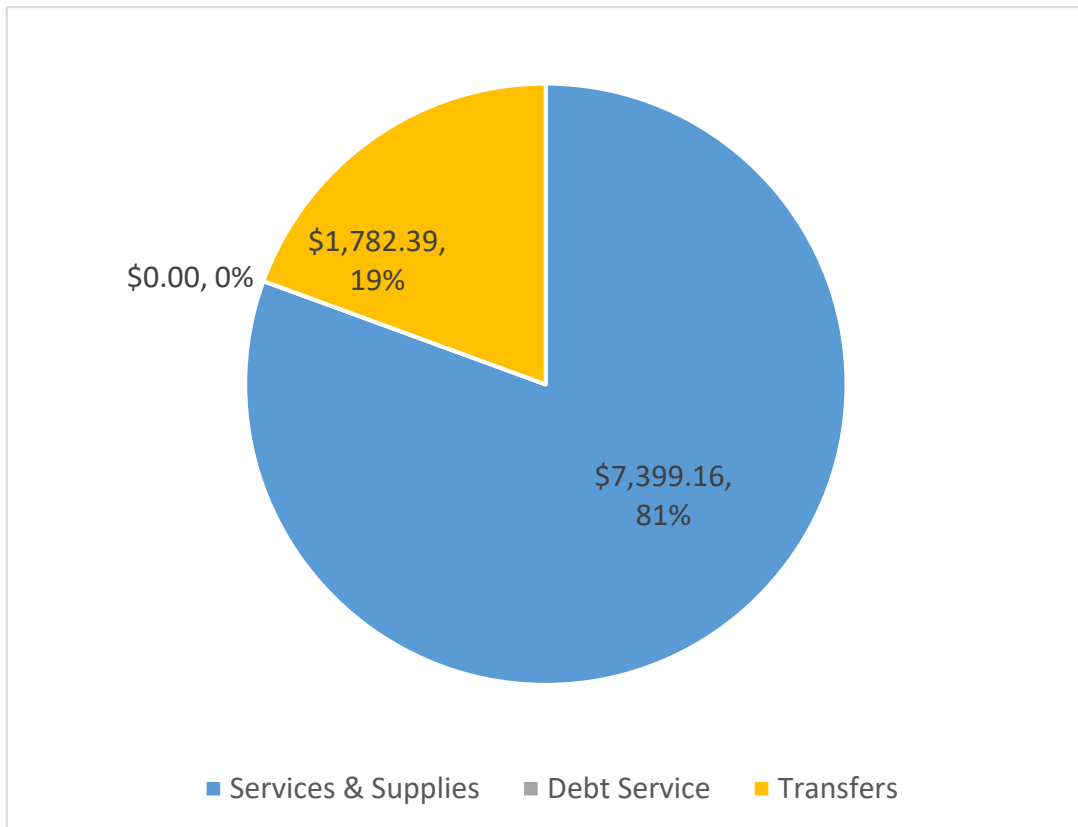
TRANSFERS

9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39
Total Transfers		2,479.14	3,305.55	1,782.39

Total Expenditures		6,661.29	10,624.71	9,181.55
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Net Revenues over Expenditures		1,783.75	1,775.29	818.45
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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
TOTAL Expenditures	\$10,624.71	\$9,181.55	-\$1,443.16
TOTAL Revenue	\$12,400.00	\$10,000.00	-\$2,400.00
Net		\$818.45	



FUND 301

FIRE

301 - FIRE

**Fiscal YTD
03/31/2022**

**FY 2021-2022
Budget**

**FY 2022-2023
Budget**

Notes

REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	142,797.90	142,797.90	190,074.04	Allocation directed by Board at May 5, 2022 meeting
4037	Property Tax Zone B	360,414.55	501,784.70	923,390.00	
4038	Property Tax Zone B Pass	1,218,863.00	1,828,491.00	1,500,152.00	
Total Property Taxes		1,722,075.45	2,473,073.60	2,613,616.04	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	15,689.00	0.00	
4956	Govt-Other St Aids & Reimbursements	568.60	0.00	0.00	
Total Grant Revenue		568.60	15,689.00	0.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
4050	Special Fire Tax	0.00	609,235.00	641,890.00	
Total Special Taxes & Assessments		0.00	636,743.00	669,398.00	
Other Revenues					
4000	Ambulance Agreement	39,626.42	67,134.00	67,134.00	
4920	Other Revenue	0.00	20,000.00	0.00	
Total Other Revenues		39,626.42	87,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	1,788.08	7,000.00	2,000.00	
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
Total Use of Money & Property		1,788.08	7,000.00	2,000.00	
Total Revenues		1,764,058.55	3,219,639.60	3,352,148.04	

301 - FIRE

**Fiscal YTD
03/31/2022**

**FY 2021-2022
Budget**

**FY 2022-2023
Budget**

Notes

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	30,950.63	30,000.00	38,000.00	Minimum Wage increase for FF work two 24s getting 8 hrs of OT pay
8340	Resv FF-Shift Coverage	106,110.29	144,000.00	144,000.00	
8345	Resv FF-Special Projects	137.63	2,000.00	2,000.00	
Total Salaries/Wages		137,198.55	176,000.00	184,000.00	

Payroll Taxes & Benefits

5021	FICA - Fire - ER	7,802.34	9,100.00	10,000.00	
5030	Life Insurance - ER	1,800.50	2,500.00	2,500.00	
5035	AD & D Insurance	440.00	850.00	850.00	
5051	Medicare - Reserves - ER	1,995.55	2,150.00	2,500.00	
5070	Retirement ER - Regular	41,647.68	54,514.00	62,000.00	UAL and portion of GASB should be about 500, and Reserve FF that are Legacy
5102	CA Training Tax - ER	81.62	175.00	175.00	
5120	Workers Comp Insurance -	4,355.02	5,000.00	5,000.00	
5124	Retirement - ER - Tier 2	2,943.33	9,125.00	8,500.00	
Total Payroll Taxes & Benefits		61,066.04	83,414.00	91,525.00	

Employment Services

5000	Medical Exams & Procedures	3,855.66	4,000.00	4,000.00
5101	Unemp. Costs - Reserves	3,660.32	6,000.00	6,000.00
5103	Federal Unemployment	0.00	0.00	0.00
6200	Hiring, Advertising & Other Costs	25.00	100.00	100.00
6230	Medical Exam	3,752.00	4,000.00	4,000.00
Total Employment Services		11,292.98	14,100.00	14,100.00

Total Personnel 209,557.57 273,514.00 289,625.00

Services & Supplies

Clothing & Uniform

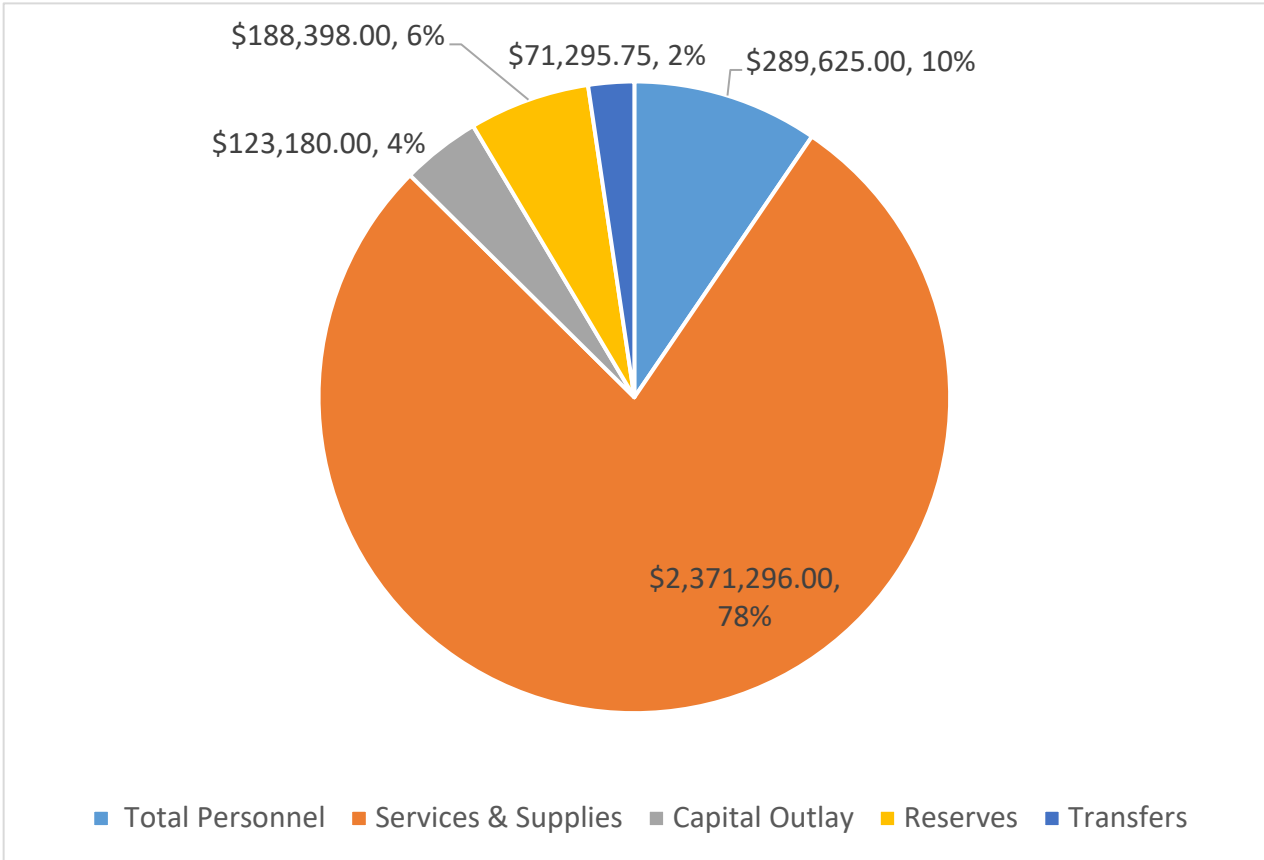
7246	Uniform & Gear	3,645.36	3,000.00	3,000.00
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00
Total Clothing & Uniform		3,645.36	5,000.00	5,000.00

301 - FIRE		Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	855.12	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,131.14	2,500.00	2,500.00	
7202	Building Alarms & Security	943.71	900.00	1,100.00	
7204	Cleaning Supplies, Laundry & Towel Service	535.08	3,500.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,325.00	2,500.00	
7500	Schedule A Charges	1,218,863.00	2,465,234.00	2,169,550.00	
Total Contract Services		1,224,328.05	2,475,959.00	2,180,650.00	
Equipment & Tools					
6055	Radios	1,640.81	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	8,249.37	23,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication	2,452.80	2,000.00	2,000.00	
6611	Water Rescue Equipment	0.00	2,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	2,000.00	3,000.00	
7234	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	15,143.71	20,000.00	25,000.00	
7242	Minor Tools, Accessories & Field Machines	468.16	1,200.00	1,200.00	
7252	Misc Hardware	443.01	1,200.00	1,200.00	
Total Equipment & Tools		28,397.86	56,750.00	55,750.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	24.00	20.00	36.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		24.00	80.00	96.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	6,639.20	6,374.60	7,200.00	Tax assessment rate increased
7325	Insurance	26,017.61	33,515.00	34,500.00	
Total Ins., Licenses & Regulatory Fees		32,656.81	41,889.60	43,700.00	

301 - FIRE		Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	250.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	
Total Legal & Professional		250.00	4,850.00	4,850.00	
Office/Operations					
7140	General Supplies & Minor Equipment	1,863.16	1,000.00	2,000.00	Due to increase in supply cost
7160	Postage, Shipping & Mail Supplies	136.75	2,500.00	2,000.00	
7216	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	346.54	1,000.00	1,000.00	
7240	Propane	95.00	100.00	100.00	
Total Office/Operations		2,441.45	6,700.00	7,200.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
7209	District Operating Center Expense	0.00	200.00	200.00	
7218	Cooking Products - Food, Drinks & Staples	93.23	500.00	500.00	
7224	Kitchen Cookware & Utensils	535.54	800.00	800.00	
7330	Misc Operating Expenses	717.30	800.00	6,000.00	Updating living space equipment items
Total Other Expense		1,346.07	2,800.00	8,000.00	
Rent & Utilities					
6000	Cell Phones	611.30	840.00	840.00	
6025	Telephone	10,476.17	14,000.00	14,000.00	
8610	Electric	844.02	844.00	1,200.00	
8620	Gas Service	1,582.51	1,600.00	1,600.00	
8630	Trash Services	1,171.26	1,600.00	1,600.00	
8640	Water and Water Services	3,023.02	4,500.00	6,000.00	Anticipated rate Increase
8659	Utility Cable Charges	990.06	1,350.00	2,075.00	
8670	Street Lighting	81.24	135.00	135.00	
Total Rent & Utilities		18,779.58	24,869.00	27,450.00	
Repairs &					

301 - FIRE		Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	437.50	500.00	500.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,838.36	3,500.00	3,500.00	
6750	R & M - Minor Tools & Equipment	721.03	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	278.89	1,600.00	1,600.00	
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
6900	R & M - Buildings &	1,271.20	8,000.00	28,000.00	Training tower repair
	Total Repairs &	4,546.98	17,300.00	37,300.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	287.41	200.00	200.00	
7324	Education, Training, Seminar	0.00	500.00	500.00	
8405	Reserve FF Training Costs	63.00	500.00	500.00	
	Total Travel & Training	350.41	1,300.00	1,300.00	
	Total Services & Supplies	1,316,766.57	2,637,497.60	2,371,296.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	9,363.04	50,000.00	Phase 1 Station Assessment
9085	Vehicle Purchase	657,220.89	71,000.00	73,180.00	Utility Truck replacement
	Total Capital Outlay	657,220.89	80,363.04	123,180.00	
Reserves					
9504	*Vehicle Replacement	0.00	93,713.00	98,398.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
	Total Reserves	0.00	183,713.00	188,398.00	
TRANSFERS					
9511	Interfund Transfer Out	49,583.34	66,111.05	71,295.75	
	Total Transfers	49,583.34	66,111.05	71,295.75	
	Total Expenditures	2,233,128.37	3,241,198.69	3,043,794.75	
Net Revenues over Expenditures			(21,559.09)	308,353.29	

301 - Fire			
Fund 301 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44
Expenditures			
Total Personnel	\$273,514.00	\$289,625.00	\$16,111.00
Services & Supplies	\$2,637,497.60	\$2,371,296.00	-\$266,201.60
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
Total Expenditure	\$3,241,198.69	\$3,043,794.75	-\$197,403.94
Total Revenue	\$3,219,639.60	\$3,352,148.04	\$132,508.44
Net Revenue/Expenses		\$308,353.29	



FUND 400
VISTA DE ORO

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
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Total Special		10,718.00	15,768.00	6,000.00
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Taxes & Assessments

Total Revenues		10,718.00	15,768.00	6,000.00
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EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	382.20	382.20	600.00
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7325	Insurance	0.00	0.00	0.00
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Total Ins., Lic. & Regulatory Fees		382.20	382.20	600.00
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Legal & Professional

7320	Professional & Consulting Services	0.00	430.00	230.00
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7326	Legal Services	0.00	0.00	0.00
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7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00
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Total Legal & Professional		0.00	500.00	300.00
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Rent & Utilities

8670	Street Lighting	1,435.11	2,460.00	2,460.00
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Total Rent &		1,435.11	2,460.00	2,460.00
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Total Services & Supplies		1,817.31	3,342.20	3,360.00
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400 - VISTA DE ORO

**Fiscal YTD
03/31/2022**

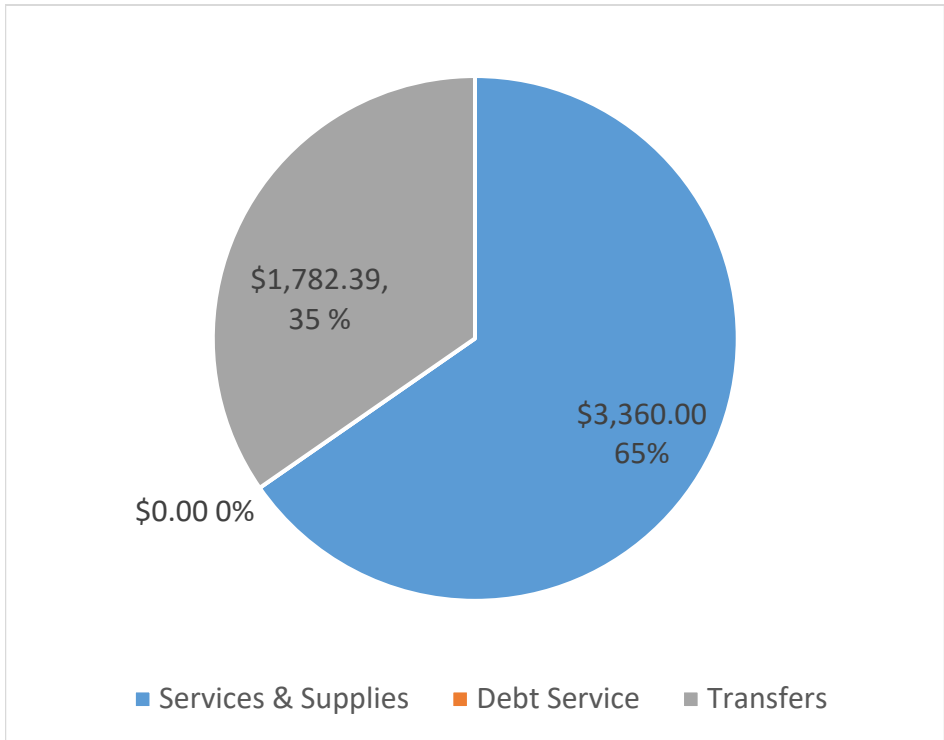
**FY 2021-22
Budget**

**FY 2022-2023
Budget**

Notes

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	
	Total Debt	0.00	6,711.49	0.00	
TRANSFERS					
9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39	
	Total Transfers	2,479.14	3,305.55	1,782.39	
	Total Expenditures	4,296.45	13,359.24	5,142.39	
	Net Revenues over Expenditures	6,421.55	2,408.76	857.61	

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
TOTAL Expenditures	\$13,359.24	\$5,142.39	-\$8,216.85
TOTAL Revenue	\$15,768.00	\$6,000.00	-\$9,768.00
Net Revenue/Expenses	\$2,408.76	\$857.61	



FUND 500
WATER

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	49,989.76	Allocation directed by Board at May 5, 2022 meeting
Total Property Taxes		19,179.81	108,798.40	49,989.76	
Grant Revenue					
4957	Govt Aid-Other Federal Aid & Reimbursements	3,080.00	0.00	0.00	
Total Grant Revenue		3,080.00	0.00	0.00	
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	
Total Service Charges & Fees		2,099,259.18	2,820,849.00	3,062,636.00	

500 - WATER		Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
Other Revenues					
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
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
Total Other Revenues		4,715.28	11,736.00	6,000.00	
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
Total Use of Money & Property		4,567.51	12,000.00	6,000.00	
Total Revenues		2,130,801.78	2,953,383.40	3,124,625.76	
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	
Total Salaries/Wages		402,864.04	551,927.00	601,375.00	

500 - WATER

**Fiscal YTD
03/31/2022**

**FY 2021-2022
Budget**

**FY 2022-2023
Budget**

Notes

**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
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
5075	Retirees Medical - ER	1,316.58	1,776.00	2,000.00
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
5124	Retirement - ER - Tier 2	10,217.13	13,550.00	14,157.00

Total Payroll Taxes & Benefits 160,656.92 224,094.50 250,798.00

**Employment
Services**

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

Total Employment Services 2,100.02 4,160.00 4,160.00

Total Personnel 565,620.98 780,181.50 856,333.00

Services & Supplies

**Clothing &
Uniform**

7246	Uniform & Gear	665.78	2,600.00	2,600.00
7248	Uniform Safety Boots	839.88	1,000.00	1,000.00

Total Clothing & Uniform 1,505.66 3,600.00 3,600.00

500 - WATER**Fiscal YTD
03/31/2022****FY 2021-2022
Budget****FY 2022-2023
Budget****Notes****Contract Services**

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
7250	Water Quality Testing	23,139.40	28,000.00	34,000.00
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

Total Contract Services		44,417.05	47,250.00	50,750.00
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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

Total Equipment & Tools		13,271.42	20,600.00	14,200.00
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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

Total Financial Services		(7.17)	350.00	350.00
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500 - WATER

**Fiscal YTD
03/31/2022**

**FY 2021-2022
Budget**

**FY 2022-2023
Budget**

Notes

Ins., Lic. & Regulatory Fees

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

Total Ins., Lic. & Regulatory Fees 89,148.33 90,256.00 94,650.00

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
7326	Legal Services	875.00	16,000.00	8,000.00
7336	Legal Services-ISJ	0.00	0.00	0.00
7340	Legal Notifications	0.00	1,000.00	1,000.00

Total Legal & Professional 83,940.71 162,000.00 149,000.00

Office/Operations

6130	Computer Hardware	787.18	3,000.00	6,000.00
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

500 - WATER**Fiscal YTD
03/31/2022****FY 2021-2022
Budget****FY 2022-2023
Budget****Notes**

7160	Postage, Shipping & Mail Supplies	5,761.17	8,000.00	9,000.00	
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	
Total Office/Operations		45,042.54	70,250.00	69,750.00	
Other Expenses					
7330	Misc Operating Expenses	238.26	250.00	250.00	
7348	Water Conservation Program	4,021.80	10,000.00	10,000.00	
Total Other Expense		4,260.06	10,250.00	10,250.00	
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	
Total Rent & Utilities		85,962.62	134,182.00	125,182.00	

500 - WATER	Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
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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	
Total Repairs & Maintenance		35,532.81	71,700.00	39,700.00	

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	
Total Travel & Training		1,727.50	4,120.00	4,120.00	

500 - WATER

**Fiscal YTD
03/31/2022**

**FY 2021-2022
Budget**

**FY 2022-2023
Budget**

Notes

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	

Total Vehicle Maintenance & Repairs		9,008.28	16,200.00	16,800.00	
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Total Services & Supplies		413,809.81	630,758.00	578,352.00	
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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	Next vehicle replacement scheduled for FY24/25

Total Capital Outlay		418,632.52	1,607,225.00	1,918,000.00	
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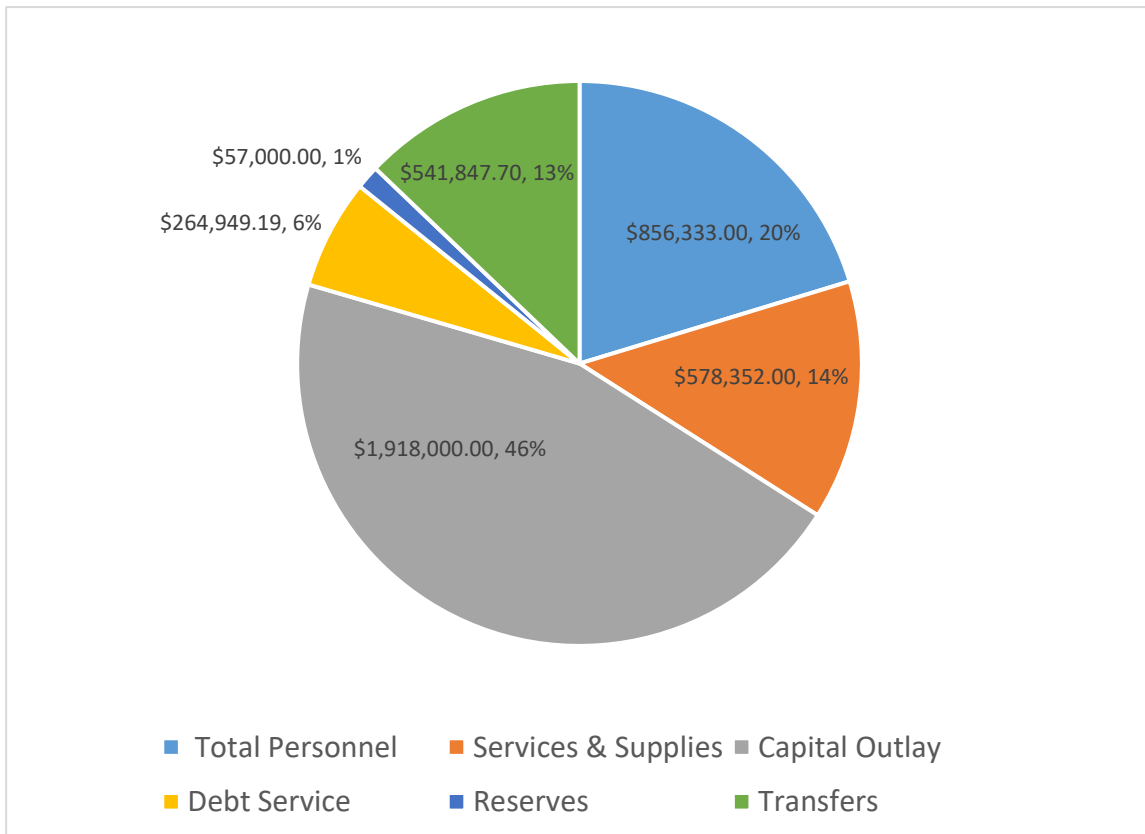
Debt Service

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	
9024	Loan Administration Fee	23,265.02	10,064.00	8,526.33	

Total Debt Service		283,467.53	275,556.50	264,949.19	
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500 - WATER		Fiscal YTD 03/31/2022	FY 2021-2022 Budget	FY 2022-2023 Budget	Notes
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
	Total Reserves	0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	423,937.17	565,249.50	541,847.70	
	Total Transfers	423,937.17	565,249.50	541,847.70	
	Total Expenditures	2,105,468.01	3,915,970.50	4,216,481.89	
	Net Revenues over Expenditures		(962,587.10)	(1,091,856.13)	

500 - Water			
Fund 500 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36
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
TOTAL Expenditures	\$3,915,970.50	\$4,216,481.89	\$300,511.39
TOTAL Revenue	\$2,953,383.40	\$3,124,625.76	\$171,242.36
Net Revenue/Expenses		-\$1,091,856.13	



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
	TOTAL		\$873,519.00	\$730,000.00	
	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
	TOTAL	\$1,918,000.00			

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

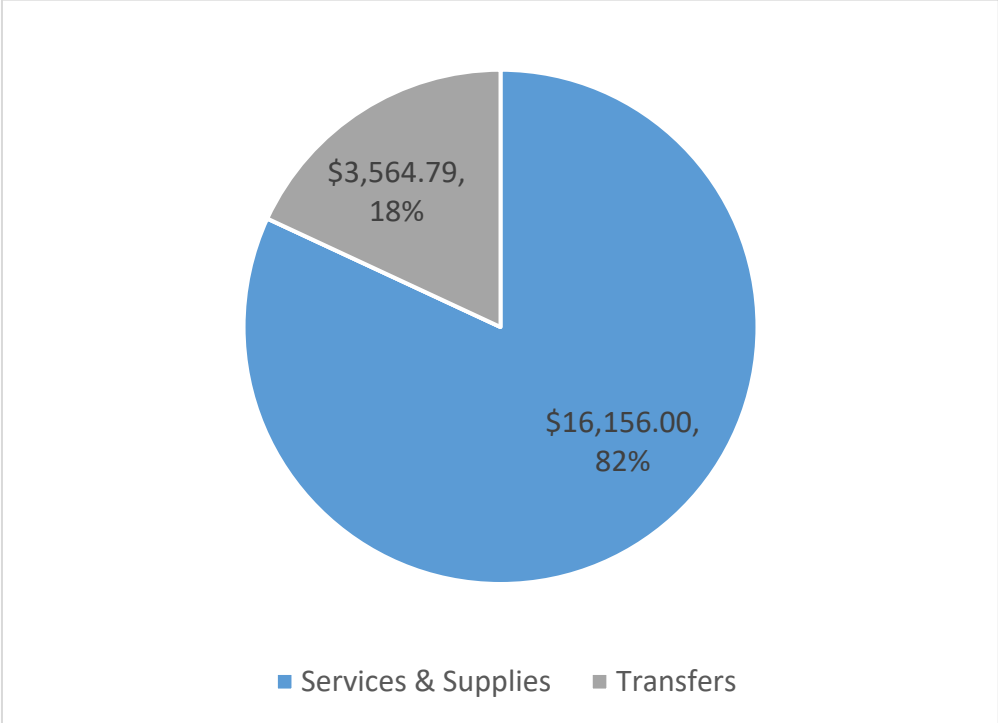
Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00		
500/9006	16th St. Tank North Rehabilitation	\$490,000.00		
500/9006	Heavy Equipment Storage Structure	\$50,000.00		
	TOTAL	\$1,918,000.00		

FUND 600
WASTEWATER

600 - WASTEWATER		Fiscal YTD 03/31/2022	2021-2022 Budget	FY 2022- 2023 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	20,110.55	20,110.55	19,720.79	
Total Revenues		20,110.55	20,110.55	19,720.79	
<u>EXPENDITURES</u>					
Services & Supplies					
Financia Services					
7310	Bank Service Charges	1,650.00	0.00	1,815.00	US Bank Fee increase 10%
Total Financial Services		1,650.00	0.00	1,815.00	
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	35.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	241.54	270.00	270.00	
Total Ins., Licenses &		276.54	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	10,902.67	16,500.00	14,036.00	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		10,902.67	16,500.00	14,036.00	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		12,829.21	16,805.00	16,156.00	

600 - WASTEWATER		Fiscal YTD 03/31/2022	2021-2022 Budget	FY 2022- 2023 Budget	Notes
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	2,479.14	3,305.55	3,564.79	
Total Transfers		2,479.14	3,305.55	3,564.79	
Total Expenditures		15,308.35	20,110.55	19,720.79	
Net Revenues over Expenditures		4,802.20	0.00	0.00	

600 - Wastewater			
Fund 600 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$20,110.55	\$19,720.79	-\$389.76
Expenditures			
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
TOTAL Expenditures	\$20,110.55	\$19,720.79	-\$389.76
TOTAL Revenue	\$20,110.55	\$19,720.79	-\$389.76
Net Revenue/Expenses		\$0.00	



FUND 650
SOLID WASTE

650 - Solid Waste

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

Notes

REVENUES					
Property Taxes					
4800	Franchise Revenue	0.00	0.00	245,000.00	Estimated
	Total Property Taxes	0.00	0.00	245,000.00	
Use of Money & Property					
4510	Investment Income on funds	0.00	0.00	0.00	
	Total Use of Money & Property	0.00	0.00	0.00	
	Total Revenues	0.00	0.00	245,000.00	
EXPENDITURES					
Personnel		Salaries paid through the cost allocation plan			
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	5,000.00	
7326	Legal Services	0.00	0.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	
	Total Legal & Professional	0.00	0.00	11,000.00	
Office/Operations					
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 mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	
	Total Office/Operations	0.00	0.00	3,500.00	
Other Expense					
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	
	Total Other Expense	0.00	0.00	4,000.00	
Rent & Utilities		Paid through cost allocation plan			

650 - Solid Waste

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

Notes

Travel & Training

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
Total Travel & Training		0.00	0.00	1,500.00

Capital Outlay

9006	Infrastructure CIP	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00

Debt Service

9022	Debt Service - Principal	0.00	0.00	120,000.00
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00
Total Debt Service		0.00	0.00	120,000.00

Reserves

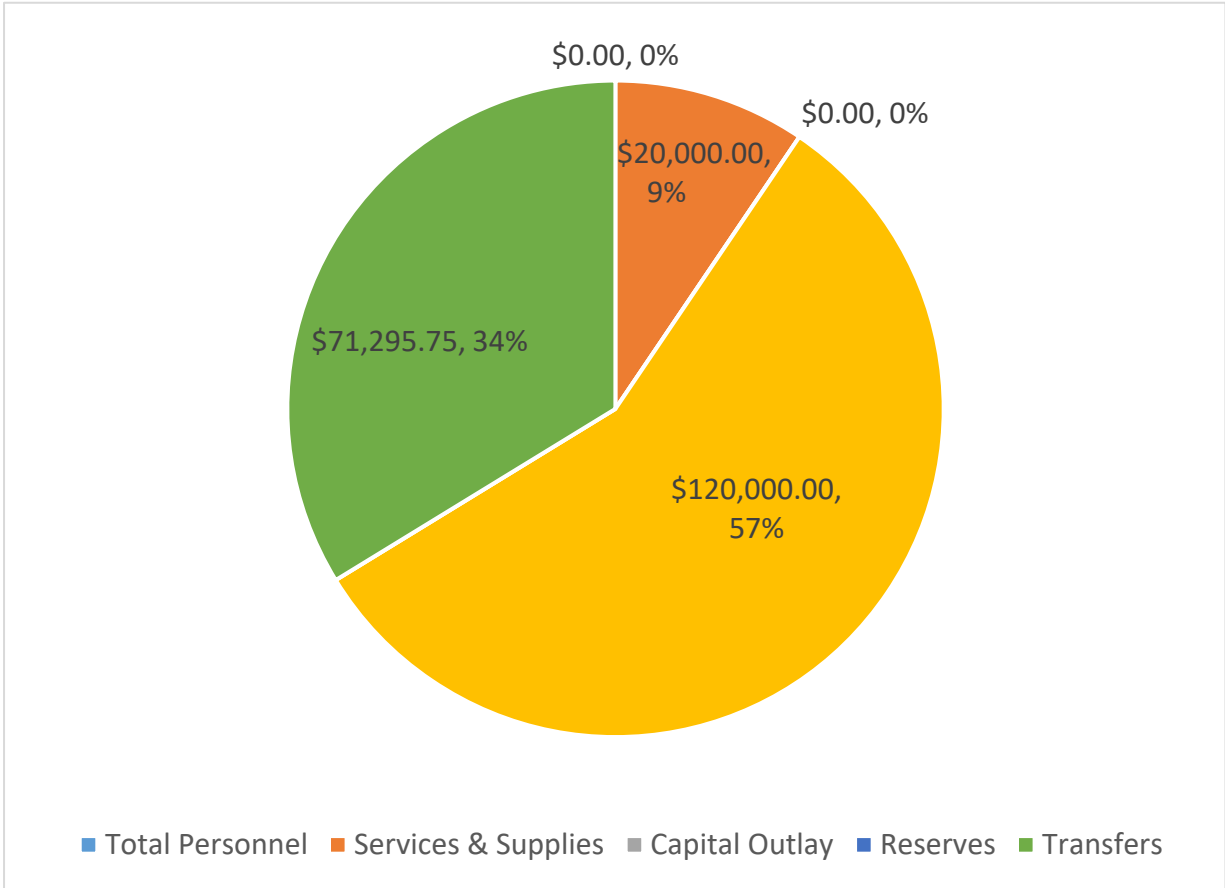
9572	General Contingency Reserve	0.00	0.00	0.00
Total Reserves			0.00	0.00

TRANSFERS

9511	Interfund Transfer Out	0.00	0.00	71,295.75
Total Transfers		0.00	0.00	71,295.75
Total Expenditures		0.00	0.00	211,295.75

Net Revenues over Expenditures 0.00 0.00 33,704.25

650 - Solid Waste			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$0.00	\$245,000.00	\$245,000.00
Expenditures			
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
TOTAL Expenditures	\$0.00	\$211,295.75	\$211,295.75
TOTAL Revenue	\$0.00	\$245,000.00	\$245,000.00
Net Revenue/Expenses	\$0.00	\$33,704.25	



FUND 800
DRAINAGE

800 - DRAINAGE		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022- 2023 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
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
Total Property Taxes		25,405.76	37,575.00	39,290.00	
Special Taxes & Assessments					
4400	Drainage Assessments	66,367.00	95,264.00	95,264.00	Waiting for Estimate
Total Special Taxes & Assessments		66,367.00	95,264.00	95,264.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	45.00	0.00	0.00	
Total Other Revenues		45.00	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	476.84	700.00	600.00	
Total Use of Money & Property		476.84	700.00	600.00	
Total Revenues		92,294.60	133,539.00	135,154.00	
<u>EXPENDITURES</u>					
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	
Total Salaries/Wages		8,994.02	9,200.00	11,200.00	
Total Personnel		8,994.02	9,200.00	11,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
Total Equipment & Tools		0.00	600.00	600.00	

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	
6345	Property Taxes & Assessments Costs	589.80	600.00	600.00	
7325	Insurance	470.25	391.24	450.00	
	Total Insurance, Licenses & Regulatory Fees	8,127.05	8,191.24	8,250.00	
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	
	Total Legal & Professional	0.00	3,500.00	3,500.00	
Office/Operations					
7230	Misc Small Parts & Supplies	239.66	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
	Total Office/Operations	239.66	650.00	650.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
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	
	Total Rent & Utilities	3,058.64	5,150.00	5,150.00	

800 - DRAINAGE	Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022- 2023 Budget	Notes
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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
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
Total Repairs & Maintenance		3,002.40	8,550.00	8,550.00

Travel & Training

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
Total Travel & Training		0.00	750.00	750.00

Vehicle Maintenance & Repairs

7211	Misc Fuel & Diesel	721.26	967.00	1,200.00
7220	Gasoline	1,176.40	1,276.00	1,500.00
Total Vehicle Maintenance & Repairs		1,897.66	2,243.00	2,700.00
Total Services & Supplies		16,575.41	29,934.24	30,450.00

Capital Outlay

9006	Infrastructure CIP	0.00	15,000.00	15,000.00
Total Capital Outlay		0.00	15,000.00	15,000.00

Reserves

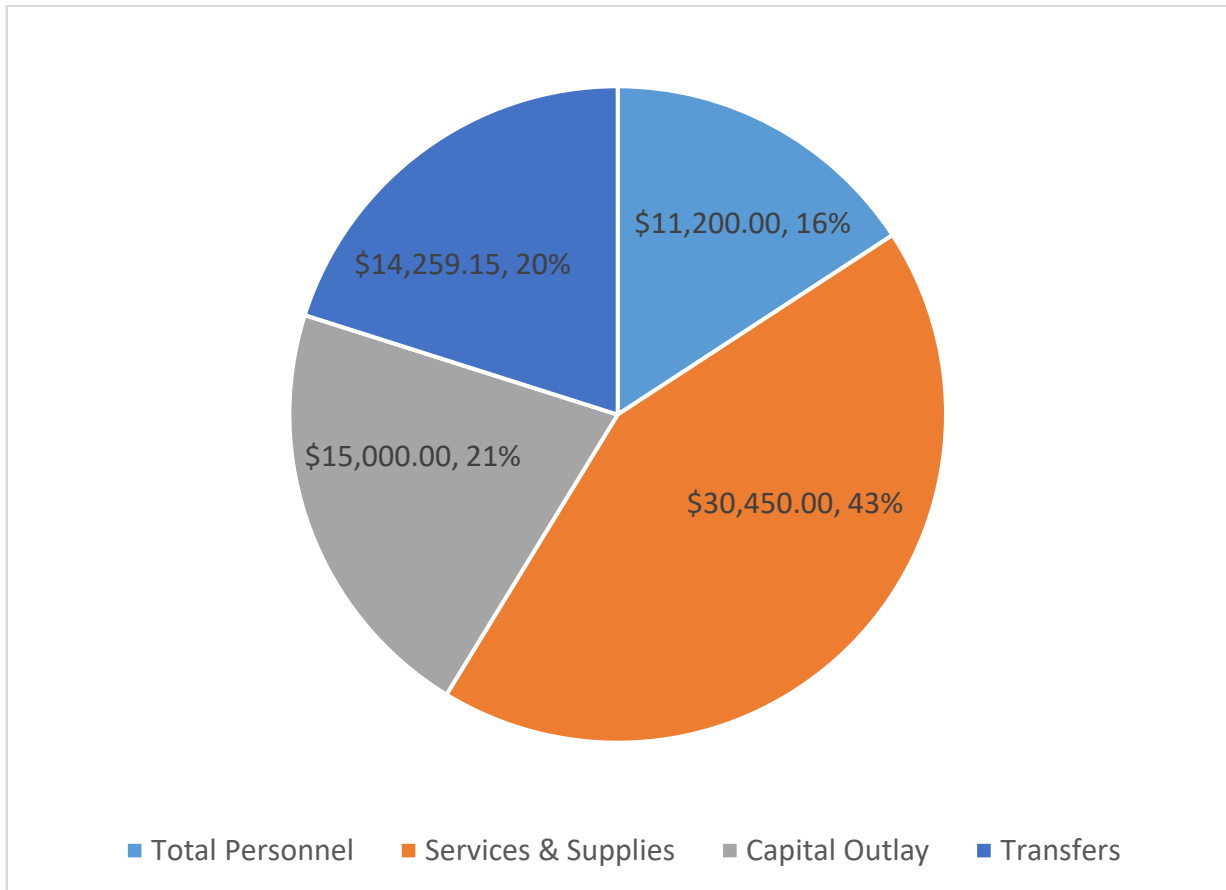
9571	*Capital Outlay Reserve	0.00	0.00	0.00
Total Reserves			0.00	0.00

TRANSFERS

9511	Interfund Transfer Out	9,916.65	13,222.21	14,259.15
Total Transfers		9,916.65	13,299.37	14,259.15
Total Expenditures		35,486.08	67,433.61	70,909.15

Net Revenues over Expenditures	56,808.52	66,105.39	64,244.85
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800 - Drainage			
Fund 800 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
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
TOTAL Expenditures	\$67,433.61	\$70,909.15	\$3,475.54
TOTAL Revenue	\$133,539.00	\$135,154.00	\$1,615.00
Net Revenue/Expenses	\$66,105.39	\$64,244.85	



FUND 900
PARKS & RECREATION

900 - PARKS & RECREATION

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

Notes

REVENUE					
Other Revenues					
4034	Zone A Property Tax Revenue	0.00	23,099.70	42,364.20	Allocation directed by Board at May 5, 2022 meeting
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	0.00	23,099.70	42,364.20	
Use of Money & Property					
4510	Investment Income on funds	468.25	2,700.00	700.00	
	Total Use of Money & Property	468.25	2,700.00	700.00	
	Total Revenues	468.25	25,799.70	43,064.20	
EXPENDITURES					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	3.75	1,000.00	1,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	3.75	1,500.00	1,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	0.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	0.00	
	Total Other Expense	0.00	0.00	0.00	
	Total Services & Supplies	3.75	1,600.00	1,600.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	60,000.00	42,000.00	
	Total Capital Outlay	0.00	60,000.00	42,000.00	
TRANSFERS					
9511	Interfund Transfer Out	4,958.37	6,611.11	7,129.58	
	Total Transfers	4,958.37	6,611.11	7,129.58	
	Total Expenditures	4,962.12	68,211.11	50,729.58	
	Net Revenues over Expenditures	(4,493.87)	(42,411.41)	(7,665.38)	

900 - Parks & Recreation			
Fund 900 Budget Category	2021-2022 Budget	2022-2023 Budget	Increase/ (Decrease)
Revenue	\$25,799.70	\$42,364.20	\$16,564.50
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$60,000.00	\$42,000.00	-\$18,000.00
Transfers	\$6,611.11	\$7,129.58	\$518.47
TOTAL Expenditures	\$68,211.11	\$50,729.58	-\$17,481.54
TOTAL Revenue	\$25,799.70	\$42,364.20	\$16,564.50
Net Revenue/Expenses	-\$42,411.41	-\$7,665.38	

