



April 29, 2024

TO: LOCSD Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: **Agenda Item 4 – 04/29/2024 FAC Meeting**
Preliminary Budget Review for Fiscal Year 2024-2025.

President
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DESCRIPTION

This report summarizes the preliminary budget for Fiscal Year 2024-2025. The final budget will be presented at the June 6th 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

Staff has developed the Fiscal Year (FY) 2024-25 preliminary budget based on the best information available as of March 31, 2023. There are some upcoming changes that have impacts on the various funds, mostly property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 6th Board meeting.

Zone A Property Tax Allocation

Zone A is a designated tax allocation derived from the property taxes collected community-wide. The allocation of these funds during the budget process are left to the discretion of the Board and typically based on the needs of the District's various services and programs. The Board will consider the allocation of these funds at their May meeting. Once decided, the allocations will be included in the final budget.

Cost Allocation Plan

There will be an overall increase in the costs allocated to the various budgets based on the proposed increase in the Fund 100 budget which is discussed in detail in a following section of the report. Staff is not recommending change in the cost allocation percentages to each fund for the upcoming fiscal year. The following table shows the proposed cost allocation percentages and dollar amounts for all funds.

COST ALLOCATION PLAN									
FISCAL-YEAR 2024-2025									
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS						\$753,887.50			
	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$79,158.19	\$572,954.50	\$75,388.75	\$3,769.44	\$15,077.75	\$1,884.72	\$1,884.72	\$3,769.44	\$753,887.50

Fiscal Year 2024-2025 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2024-2025 Fiscal Year budget by Fund. The more detailed line-item descriptions are provided as an attachment to the report. Changes, either increases or decreases in line-items are shaded so the reader can more easily identify the changes. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

Fund 100 – Administration

Major Requests: Increase in personnel costs related to the cost-of-living increase (COLA) for the Administrative Clerk, Administrative Services Manager (ASM) and General Manager (GM), increases in general employee costs such as medical and retirement contributions, added budget for the November election and increases in insurance costs.

Impact to Budget: Overall personnel costs increase by about \$16,776.00. The Services and Supplies budget increases by approximately \$21,975.50. The overall budget impact net increase of \$38,751.50 which is about 5.4% over FY 2023-24.

Fund 100 – Summary

The proposed Administration budget will see about a 5.4% increase in expenditures for FY 2024-25. The overall increase in Fund 100 is approximately \$38,751.50. The Personnel cost increase is associated with recommended COLA increases for the Administrative Clerk of 4% (SLOCEA contract), ASM of 3% and General Manager of 2%. The Services and Supplies budget increase primarily driven by adding the estimated cost of the election of \$17,000.

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

100 - ADMINISTRATION			
Fund 100 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$715,136.00	\$753,887.50	\$38,751.50
Expenditures			
Personnel	\$413,303.50	\$430,079.50	\$16,776.00
Services & Supplies	\$301,832.50	\$323,808.00	\$21,975.50
TOTAL Expenditures	\$715,136.00	\$753,887.50	\$38,751.50
TOTAL Revenue	\$715,136.00	\$753,887.50	\$38,751.50

Fund 200 – Bayridge Estates

Major Requests: No major request.

Impact to Budget: Increase in recommended cost allocation of \$96.88.

Fund 200 – Summary

Basically, there are no changes in the Fund 200 budget except the minor increase in the cost allocation amount charged to the fund.

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

200 - Bayridge			
Fund 200 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$9,187.00	\$9,283.88	\$96.88
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$716.12	

Fund 301 – Fire

Major Requests: Increase in Services and Supplies related to expenditures for Personal Protection Equipment, insurance increases, legal services with various small incremental increases and decreases in other areas.

The cost for Schedule A charges by Cal Fire have not been updated for the preliminary budget. Staff and Cal Fire are still working on updating the cost for service based on the recent labor negotiations and approval of decrease in the employee work week from 72 hours to 66 hours. Staff and Cal Fire are also looking at options to shift some costs from the contract to a line-item expenditure in the Fund 301 budget. This would eliminate overhead charges and provide some cost savings. It is anticipated that the contract amount will increase; this number will be finalized before the final budget is presented to the Board in June.

Capital Outlay for this budget decreases slightly since there is not a major vehicle replacement during the fiscal year, just the cost of outfitting of the command vehicle purchased FY 2022-23. The infrastructure

CIP line item remains the same as last fiscal year. This a place holder for future capital improvements to the fire station.

There is a significant change to the Vehicle Replacement Reserve contribution. This is the result of staff, working with Cal Fire personnel, updating the Vehicle Sinking Fund calculations to better reflect the actual costs to purchase vehicles and accounting for slightly higher inflation rates in the future.

Impact to Budget: The increase in the Services and Supplies costs is about \$24,000 due mainly to the purchase of Personal Protection Equipment, insurance and legal services.

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 2023-24 the contribution was 41.7% of Zone A revenue or \$125,105.00. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,799,961 about a 6.5% increase over last year’s budget, staff has estimated the remainder of the revenue based on past projection methodologies and has left the Zone A contribution the same until a decision is made on the allocation.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) has not been finalized but is anticipated to increase. As previously discussed, increases in insurance costs and the need to purchase additional equipment is driving the increases in Services and Supplies.

The Infrastructure CIP budget remains the same as last fiscal year. This a place holder for future capital improvements to the fire station. As previously stated, the vehicle purchase budget is \$40,000 to cover the cost of outfitting the command vehicle. As previously indicated, contributions to Vehicle Replacement Reserve will increase significantly from \$103,318 in 2023-24 to \$130,000. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

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

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,734,050.00	\$149,545.00
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$2,810,588.00	\$24,038.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
Total Expenditure	\$3,456,689.28	\$3,514,371.19	\$57,681.91
Total Revenue	\$3,584,505.00	\$3,734,050.00	\$149,545.00
Net Revenue/Expenses		\$219,678.81	

Fund 400 – Vista de Oro

Major Requests: No major requests.

Impact to Budget: Increase in cost allocation of \$96.88.

Fund 400 – Mid-Year Budget Adjustment Summary

Basically, there are no changes in the Fund 400 budget except the increase in the cost allocation amount charged to the fund.

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

400 - VISTA DE ORO			
Fund 400 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$5,147.84	\$5,244.72	\$96.88
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$852.16	\$755.28	

Fund 500 – Water

Major Adjustment Requests:

- Adjustments to Personnel costs due to minor increase in Wages and Salaries and medical insurance, and significant increase in retirement costs and Worker’s Compensation.
- Adjustments and increases in Services and Supplies attributed to a water billing software upgrade, insurance premiums, update to the Water Master Plan and implementation of the California Zero Emissions Vehicle requirements.
- Continued implementation of the Capital Project Plan.

Impact to Budget (over the 2024-25 budget):

- Net increase in Personnel of \$58,810.00.
- Net increase in the Services and Supplies budget of \$98,682.00.
- Projected net decrease in Capital Outlay budget of \$59,000.00.

**Fund 500 – Summary
Revenue Projections**

On the revenue side of the budget, a projected increase by \$71,618.00 over last fiscal year, due to the implementation of the third and final rate increase approved by the Board in fiscal year 2022-23. The total revenues also include \$50,000 of Zone A dollars which was the approved amount from the Water Rate Study.

The County has indicated that they will connect Los Osos Middle School to the recycled water system in July which will change the water sales revenue projections, since the District has an approved rate for recycled water of 10% less than the potable rate. The revenue projection will be adjusted at the time the recycled water connection is completed. A revised revenue projection will be presented at mid-year if needed. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

Expenditures

As indicated in the major adjustment requests, Personnel and Services and Supplies costs have increased. While actual Salaries and Wages increased by only 2%, Payroll Taxes and Benefits have increased by about 17% mainly due to increases in medical insurance, CalPERS retirement contributions for legacy and PEPRA employees and Worker’s Compensation Insurance costs. Object level categories that required significant increases are:

- Payroll Taxes & Benefits (increase \$45,257.50)
- Insurance, Licenses & Regulatory Fees (increase \$45,607.00)
- Legal & Professional (increase \$39,000.00)

Staff was able to decrease several line-items to reflect either actual for service or anticipated costs reductions for the fiscal year to offset some of the increases referenced above (see attached budget detail).

The following table summarizes the larger budget increases in the **General Ledger line-items**:

Payroll Taxes & Benefits		
5060-Cafeteria Plan	\$4,500.00 increase	Medical Insurance
5070-Retirement Regular	\$18,000.00 increase	Legacy
5120-Workers Compensation	\$18,555.00 increase	
5124-Retirement Tier 2	\$7,188.72 increase	PEPRA
Insurance, Licenses & Regulatory Fees		
6120-Computer Licenses	\$31,872.00 increase	Water billing software upgrade
7325-Insurance	\$13,735.00 increase	
Legal & Professional		
7320-Professional & Consulting	\$39,000 increase	Water Master Plan Update
Capital Outlay		
9059-Vehicle, Equipment, etc.	\$111,000.00 increase	ZEV Fleet Vehicle/Charger

Capital Outlay Summary of Changes

The following projects are recommended to be included in the 2024-25 Capital Improvement Plan:

	FY 24/25 Projects	Budgeted (Estimated)	FY 23/24 Expenditures	Carryover Balance
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water Yard Office-Phase 1	\$50,000.00		
500/9006	10th Street Tank Interior Coating	\$150,000.00		
500/9006	SCADA	\$750,000.00		
	TOTAL	\$2,560,000.00		\$508,000.00

The recommended Capital Improvement Plan for 2024-25 is fairly aggressive both in number of projects and budget. The following is a brief description of each project:

- **Program C Well/Equipping Phase.** This is the final phase of the project and upon completion will add a much needed well to the District water infrastructure.
- **Heavy Equipment Storage Building.** The building will house the District's larger pieces of equipment which currently are exposed to weather elements. It will be constructed on the Ferrell Ave/7th Street property.
- **Valve Replacement Program.** There are currently 66 waterline valves in need of replacement. This project will replace 55 of the valves with the remaining 11 being repaired by District staff. The valves are critical components of the water distribution system when repairs and/or leaks are required.
- **Water Yard Office-Phase 1.** The water yard office was built back in the 1940's-50's and needs to either be remodeled or replaced. Phase 1 of the project would be an analysis of the most effective way to improve or replace the facility.
- **10th Street Water Tank Interior Coating Project.** The exterior of the tank was repainted in 2020. The dive report for the condition assessment indicated that the interior was in fair condition but would need to be recoated within the next few years which staff believes needs to be done during the fiscal year.
- **SCADA.** SCADA is an acronym for the communication system between the wells, tanks and alarms. The current system is very antiquated and in dire need of replacement. This was originally going to be a two-year project but it is recommended to try to condense into one year based on the reliability issues currently being experienced.

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the proposed budget for Fiscal Year 2024-25.

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$771,047.00	\$98,682.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$572,954.50	\$29,451.14
TOTAL Expenditures	\$5,239,918.89	\$5,366,661.54	\$126,742.65
TOTAL Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Net Revenue/Expenses		-\$1,985,517.44	

Fund 500 Budget Trends

In the past, Fund 500 budget comparisons only looked back one year. Staff decided that a three-year, plus the proposed budget, comparison, looking only at water operational costs would provide valuable

information for the budgeting process. Capital projects were not included since that portion of the budget can fluctuate depending on the projects included and their costs therefore impacting the data on trends and changes in the water budget.

The following table shows the operations budget for a period beginning in fiscal year 2021-22 and including the proposed budget for fiscal year 2024-25.

	2021-22	2022-23	2023-24	2024-25	4-yr. % Change
Total Personnel	\$780,181.50	\$858,833.00	\$972,160.00	\$1,030,867.50	32%
Services/Supplies	\$630,558.00	\$615,067.00	\$672,365.00	\$771,047.00	22%
Debt Service	\$275,556.50	\$264,949.19	\$264,890.53	\$263,690.04	-4%
Reserves	\$57,000.00	\$57,000.00	\$57,000.00	\$57,000.00	0%
Transfers	\$565,249.50	\$541,847.70	\$543,503.36	\$574,397.74	2%
TOTAL	\$2,308,545.50	\$2,337,696.89	\$2,509,918.89	\$2,697,002.28	17%

Overall, there has been about 17% increase over the four-year period starting in fiscal year 2021-22. Total Personnel costs have increased 32% over the four-year period while Services and Supplies have risen 21% over that same time period. Debt service has decreased slightly due to the refinance of the IBank loan, reserves contributions have remained constant and transfers have fluctuated but have increased by 2% during the four-years.

Employee Cost-of-Living or actual wage increases over the four-year period have been about 17% of the 32% with the remaining attributed to increases in Worker’s Compensation Insurance, increases in medical insurance, the District’s contribution to retirement costs and other associated employee costs.

The increases in Services and Supplies have been mainly driven by the inflation of supplies being purchased, especially the last two years. One-time costs for repairs and maintenance of the water system and increasing regulatory fees have also added to the overall increase.

Fund 600 – Wastewater

Major Requests: No major requests.

Impact to Budget: Minor Increase in Administration Costs to NBS and other expenses of \$659.95 and increase in cost allocation of \$193.76.

Fund 600 – Summary

Basically, there are only minor changes in the Fund 600 budget with an increase in Administration Costs paid to NBS and the minor increase in the cost allocation amount charged to the fund.

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

600 - Wastewater			
Fund 600	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Expenditures			
Services & Supplies	\$17,812.17	\$18,472.12	\$659.95
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
TOTAL Expenditures	\$21,387.85	\$22,241.56	\$853.71
TOTAL Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Net Revenue/Expenses		-\$305.00	

Fund 650 – Solid Waste

Major Requests: A solid waste base-year rate application will be submitted by Waste Connections sometime towards the end of the current fiscal year and the upcoming year. The District will need to solicit the services of a consultant to help analyze the application. The cost could range between \$25,000 to \$30,000. The same amount was included in the Legal and Professional line-item for the current fiscal year so there is no change in the budget request.

Staff is recommending that the District re-establish a Solid Waste Reserve consistent with the current reserve amount in the 2012 District Reserve Policy. The Solid Waste Reserve Policy states the following:

- *General Contingency Reserves not to exceed \$300,000 is established to cover expenditures estimated to equal no more than six months of operating costs in the event that the District may find itself operating solid waste collection, disposal and recycling functions should its business partner now franchised to do these functions be unable to continue to provide these services due to an unforeseen event. This reserve provides assurance that solid waste services remain uninterrupted at all times. Annual appropriation for this reserve will be no more than \$ 50,000 annually until the maximum cumulative reserve goal of \$300,000 is reached at which time funding will be equal to the change in the CPI index as per section 3 applied to the balance of this reserve as of the last audited fiscal year.*

The recommendation in the budget document is to add \$100,000 to the solid waste reserves. Staff will be bringing an update on all the reserve policies to the Board at a future meeting.

Other budgetary items such as 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 proposed overall budget for Fund 650 includes \$35,000 in Legal & Professional Services for consultant services related to the solid waste base-year application. Additionally, \$100,000 contribution to the General Contingency Reserve has been budgeted.

Fund 650 – Summary

The anticipated revenue from the franchise fee has been increased to \$350,000.00 which is a \$25,000.00 increase from the previous fiscal year. The revenue from investments has also been added at \$5,000 bringing an increase of revenue from the previous fiscal year to \$30,000.

The addition of the \$100,000 to the solid waste reserves is reflected in the summary table below.

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

650 - Solid Waste			
Fund 800	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$48,000.00	\$48,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$100,000.00	\$100,000.00
Transfers	\$71,513.60	\$75,388.75	\$3,875.15
TOTAL Expenditures	\$239,513.60	\$343,388.75	\$103,875.15
TOTAL Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Net Revenue/Expenses	\$141,486.40	\$36,611.25	

Fund 800 – Drainage

Major Adjustment Requests: Minor increases in Insurance, Licenses & Regulatory Fees and Legal & Professional.

Impact to Budget:

- Increase in the Insurance, Licenses & Regulatory Fees budget of \$150.00
- Increase in the Legal & Professional budget of \$2,000.00

Fund 800 – Budget Summary

Last fiscal year’s Fund 800 budget reflected the costs associated with the Cabrillo stormwater basin disaster. Though there will be ongoing cost to permanently repair the basin, the overall budget will decrease from fiscal year 2023-24. Staff is continuing to work with FEMA to hopefully recoup some of the costs associated with 2023 Cabrillo basin disaster.

Revenue numbers presented are preliminary since the Board will need to decide on the distribution of Zone A funds at the May Board meeting.

The following table summarizes the requested changes to the Fund 800 budget. More detail is provided in the attached item detail document.

800 - Drainage			
Fund 800	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Expenditures			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,141.73	\$839.01
Debt Service	\$63,890.50	\$63,890.50	\$0.00
TOTAL Expenditures	\$203,993.22	\$195,282.23	-\$8,710.99
TOTAL Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Net Revenue/Expenses	\$104,988.17	\$55,300.16	

Fund 900 – Parks and Recreation

Major Requests: No major requests.

Impact to Budget: Increase in the cost allocation by \$193.76.

Fund 900 – Summary

The FY 2023-24 Fund 900 budget presented is contingent upon the level of Zone A funding that is allocated.

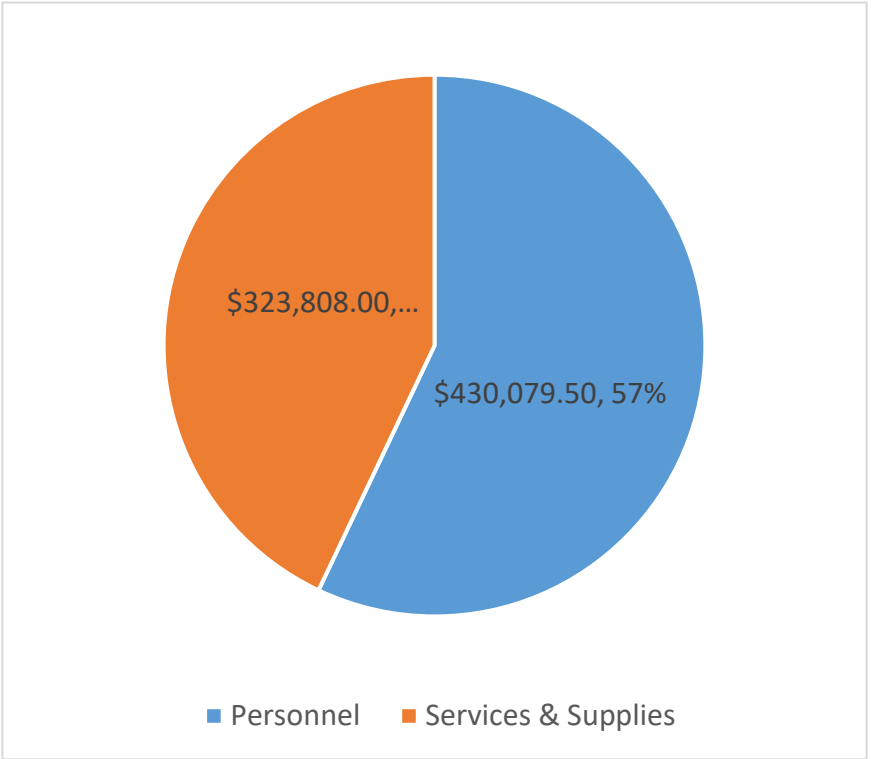
The following table summarizes the requested changes to the Fund 900 budget.

900 - Parks & Recreation			
Fund 900	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$25,000.00	\$25,000.00	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
TOTAL Expenditures	\$5,175.68	\$5,369.44	\$193.76
TOTAL Revenue	\$25,000.00	\$25,000.00	\$0.00
Net Revenue/Expenses	-\$31,475.68	\$19,630.56	

Attachments

Fund Line Items Details and Reserve information
Fund 301 Vehicle Replacement Sinking Fund

100 - ADMINISTRATION			
Fund 100 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$715,136.00	\$753,887.50	\$38,751.50
Expenditures			
Personnel	\$413,303.50	\$430,079.50	\$16,776.00
Services & Supplies	\$301,832.50	\$323,808.00	\$21,975.50
TOTAL Expenditures	\$715,136.00	\$753,887.50	\$38,751.50
TOTAL Revenue	\$715,136.00	\$753,887.50	\$38,751.50



100 - ADMINISTRATION

**Fiscal YTD
03/31/2024**

**FY 2023-2024
Budget**

**FY 2024-2025
Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	536,351.94	715,136.00	753,887.50
4930	Other Revenue	400.00	0.00	0.00

Total Service Charges & Fees 536,751.94 715,136.00 753,887.50

Use of Money & Property

4510	Investment Income on	2,446.99	0.00	2,500.00	Lowered the interfund Transfer by this amount
4511	Unrealized Change in	858.74	0.00	0.00	

Total Use of Money & Property 3,305.73 0.00 2,500.00

Total Revenues 540,057.67 715,136.00 756,387.50

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	6,300.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	11,825.08	14,000.00	14,400.00	
8045	Overtime Pay	0.00	750.00	500.00	
8050	Administrative Leave Pay	5,175.75	6,800.00	6,000.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	2,700.00	
8054	Salaries & Wages - Regular	207,475.69	287,000.00	295,000.00	
8060	Sick Leave Pay	2,808.28	4,250.00	6,600.00	
8066	Comp Time Used	0.00	50.00	300.00	
8081	Vacation Pay	12,182.50	14,000.00	14,000.00	

Total Salaries/Wages 248,039.63 344,350.00 354,000.00

Payroll Taxes & Benefits

5020	FICA - ER	390.60	1,116.00	1,116.00
5030	Life Insurance - ER	357.72	525.00	525.00
5031	Disability Insurance	302.42	600.00	600.00

100 - ADMINISTRATION

**Fiscal YTD
03/31/2024**

**FY 2023-2024
Budget**

**FY 2024-2025
Budget**

Notes

		Fiscal YTD 03/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
5032	Employee Assistance Program	0.00	0.00	101.00	
5035	AD & D Insurance	74.30	125.00	125.00	
5040	LTD Insurance	1,367.48	1,900.00	1,900.00	
5050	Medicare - ER	3,756.11	5,200.00	5,200.00	
5060	Cafeteria Plan - ER	20,044.09	27,150.00	28,850.00	
5070	Retirement ER - Regular	210.00	2,500.00	500.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	2,250.00	An Admin Retiree now getting insurance through CalPERS
5102	CA Employee Training Tax - ER	20.58	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,500.00	2,325.00	
5124	Retirement - ER - Tier 2	17,235.26	26,200.00	31,000.00	CalPERS Rates are up, and UAL is \$3500, UAL was \$0 last FY
Total Payroll Taxes & Benefits		45,257.37	67,103.50	74,529.50	

Employment Services

5100	Unemployment Insurance - ER	627.46	1,500.00	1,200.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		627.46	1,850.00	1,550.00	
Total Personnel		293,924.46	413,303.50	430,079.50	

Services & Supplies

Clothing & Uniform

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

100 - ADMINISTRATION

**Fiscal YTD
03/31/2024**

**FY 2023-2024
Budget**

**FY 2024-2025
Budget**

Notes

Contract Services

6100	Labor & Support-IT Services	8,141.87	11,000.00	11,000.00
6110	IT Purchased Services	19,681.00	26,000.00	28,500.00
7100	Copier Contract-Maint & Usage	2,702.70	3,600.00	3,604.00
7255	Security Services	315.00	500.00	500.00
7321	Janitorial Cleaning & Supplies	2,539.00	3,400.00	3,450.00
7342	Public Meeting Recordings	2,979.15	5,600.00	5,600.00
Total Contract Services		36,358.72	50,100.00	52,654.00

New costs Website Hosting \$400 Office 365 annual \$2112

Financial Services

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	4,746.40	7,300.00	7,300.00
Total Financial Services		4,746.40	7,500.00	7,500.00

Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00
6341	LAFCO Fees	17,640.03	17,640.00	18,000.00
6343	Lien & Notary Fees	15.00	30.00	30.00
7325	Insurance	41,642.83	41,792.50	48,300.00
Total Ins., Lic. & Regulatory Fees		59,297.86	59,662.50	66,530.00

Per proposed Budget there should be a 2% increase

SDRMA estimate is up 15.57%

Legal & Professional

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00
7305	Auditing Services	23,000.00	23,250.00	24,000.00
7320	Professional & Consulting Services	2,433.42	2,500.00	800.00
7326	Legal Services	5,863.83	24,400.00	20,000.00

Optimized and GASB 75

100 - ADMINISTRATION

**Fiscal YTD
03/31/2024**

**FY 2023-2024
Budget**

**FY 2024-2025
Budget**

Notes

		Fiscal YTD 03/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	17,000.00	Election this year.
Total Legal & Professional		73,797.25	110,650.00	122,300.00	

Office/Operations

6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	1,001.00	1,200.00	1,200.00	
7140	General Supplies & Minor Equipment	4,054.36	7,500.00	7,000.00	
7160	Postage, Shipping & Mail Supplies	1,270.72	1,700.00	1,700.00	
7226	Membership & Dues	8,387.00	8,400.00	8,500.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
Total Office/Operations		14,713.08	19,800.00	19,400.00	

Other Expense

7330	Misc Operating Expenses	55.50	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
Total Other Expense		55.50	225.00	225.00	

Rent & Utilities

6000	Cell Phones	1,137.50	1,560.00	1,560.00	
6025	Telephone	2,316.56	2,914.00	2,914.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	29,000.00	39,600.00	40,800.00	
8610	Electric	2,736.43	4,000.00	4,000.00	

100 - ADMINISTRATION

**Fiscal YTD
03/31/2024**

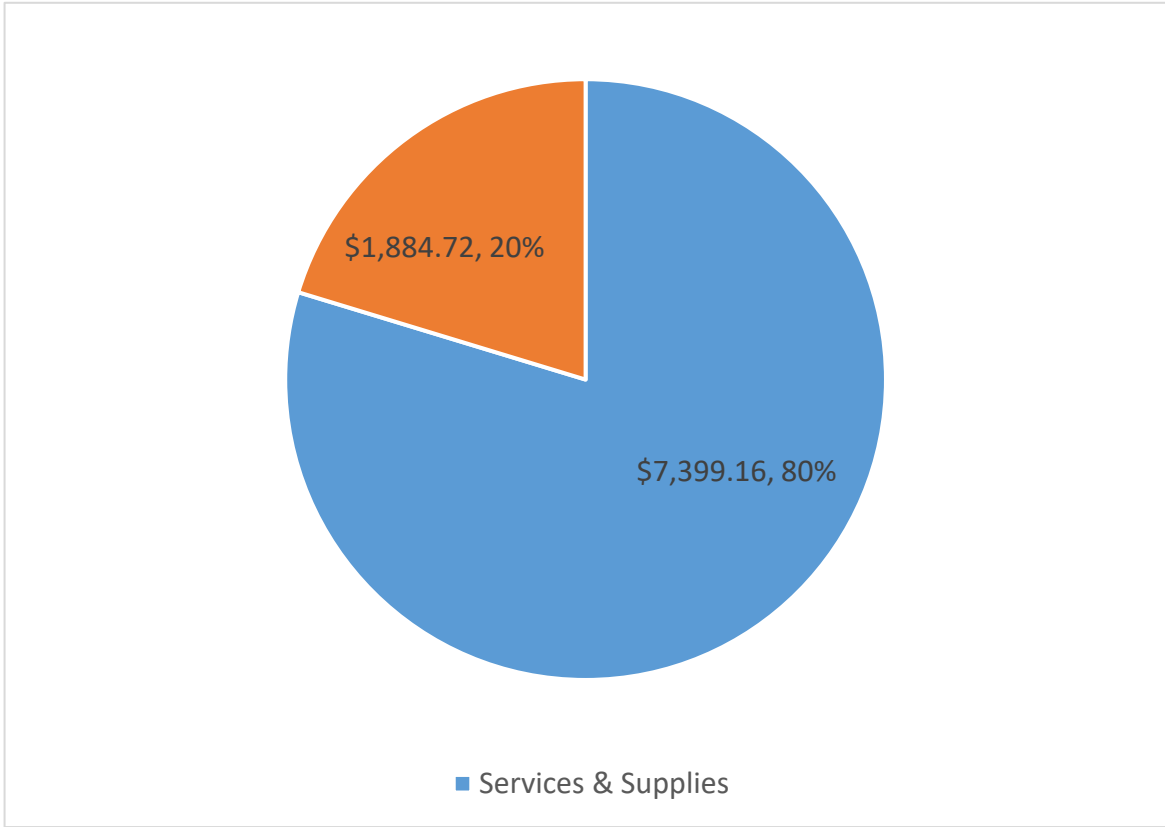
**FY 2023-2024
Budget**

**FY 2024-2025
Budget**

Notes

		Fiscal YTD 03/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
8620	Gas Service	395.53	1,100.00	700.00	
	Total Rent & Utilities	35,586.02	49,374.00	50,174.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	121.11	121.00	125.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
	Total Repairs & Maintenance	121.11	121.00	125.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	860.00	500.00	500.00	
7370	Travel Expense	744.00	2,000.00	2,500.00	ASM Travel \$2500 should cover 4x a year with airline price increase
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	257.20	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
	Total Travel & Training	1,861.20	4,200.00	4,700.00	
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	226,537.14	301,832.50	323,808.00	
	Total Expenditures	520,461.60	715,136.00	753,887.50	

200 - Bayridge			
Fund 200 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$9,187.00	\$9,283.88	\$96.88
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$716.12	



200 - BAYRIDGE ESTATES

Fiscal YTD
3/31/2024

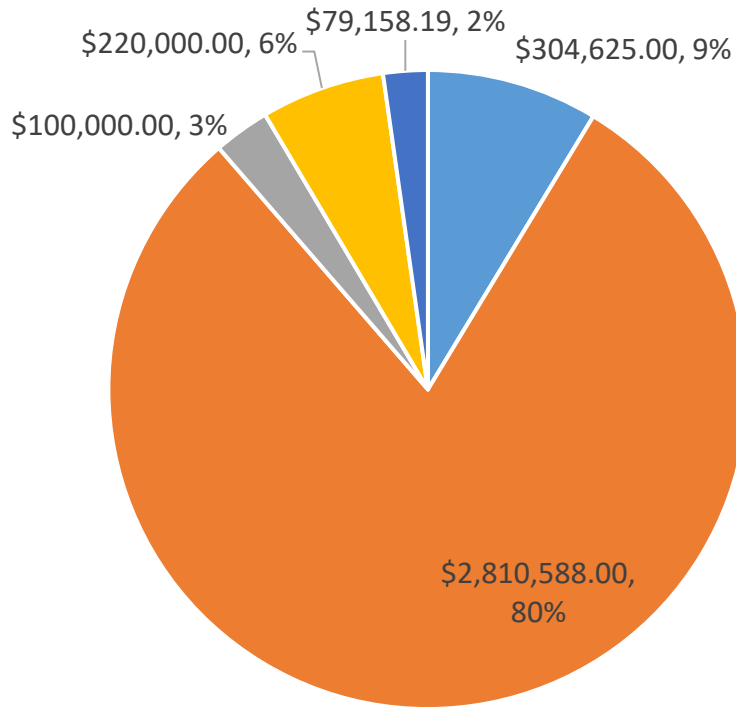
FY 2023-2024
Budget

FY 2024-2025
Budget

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 Assessments	6,539.91	10,000.00	10,000.00	
	Total Special Taxes & Assessments	6,539.91	10,000.00	10,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	341.84	0.00	0.00	
	Total Use of Money & Property	341.84	0.00	0.00	
	Total Revenues	6,881.75	10,000.00	10,000.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	351.55	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	351.55	600.00	600.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	Share of Legal Notice for tax rolls
	Total Legal & Professional	0.00	75.00	75.00	
Rent & Utilities					
8670	Street Lighting	3,982.70	6,724.16	6,724.16	
	Total Rent & Utilities	3,982.70	6,724.16	6,724.16	
	Total Services & Supplies	4,334.25	7,399.16	7,399.16	
TRANSFERS					
9511	Interfund Transfer Out	1,340.91	1,787.84	1,884.72	
	Total Transfers	1,340.91	1,787.84	1,884.72	
	Total Expenditures	5,675.16	9,187.00	9,283.88	
	Net Revenues over Expenditures	1,206.59	813.00	716.12	

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,734,050.00	\$149,545.00
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$2,810,588.00	\$24,038.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
Total Expenditure	\$3,456,689.28	\$3,514,371.19	\$57,681.91
Total Revenue	\$3,584,505.00	\$3,734,050.00	\$149,545.00
Net Revenue/Expenses		\$219,678.81	



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

301 - FIRE

**Fiscal YTD
3/31/2024**

FY 2023-2024

**FY 2024-2025
Budget**

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	125,105.00	125,105.00
4037	Property Tax Zone B Received	550,212.08	790,343.00	939,888.00
4038	Property Tax Zone B Pass	565,178.45	1,821,073.00	1,821,073.00
4039	CalFIRE Sched A Prior Year Refunds	254,239.67	0.00	0.00
Total Property Taxes		1,369,630.20	2,736,521.00	2,886,066.00
Grant Revenue				
4949	Govt-State Grants	0.00	0.00	0.00
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
Total Grant Revenue		0.00	0.00	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	673,342.00	673,342.00
Total Special Taxes & Assessments		0.00	700,850.00	700,850.00
Other Revenues				
4000	Ambulance Agreement	42,731.14	67,134.00	67,134.00
4930	Other Revenue	200.00	0.00	0.00
Total Other Revenues		42,931.14	67,134.00	67,134.00
Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	75,325.55	80,000.00	80,000.00
4511	Unrealized Change in Value	25,784.35	0.00	0.00
Total Use of Money & Property		101,109.90	80,000.00	80,000.00
Total Revenues		1,513,671.24	3,584,505.00	3,734,050.00

EXPENDITURES

Personnel				
Salaries/Wages				
8295	Resv FF-Overtime/Shift Coverage	13,407.38	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	54,087.83	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		67,495.21	190,000.00	190,000.00
Payroll Taxes & Benefits				
5020	Social Security - Employer	3,980.81	10,000.00	10,000.00

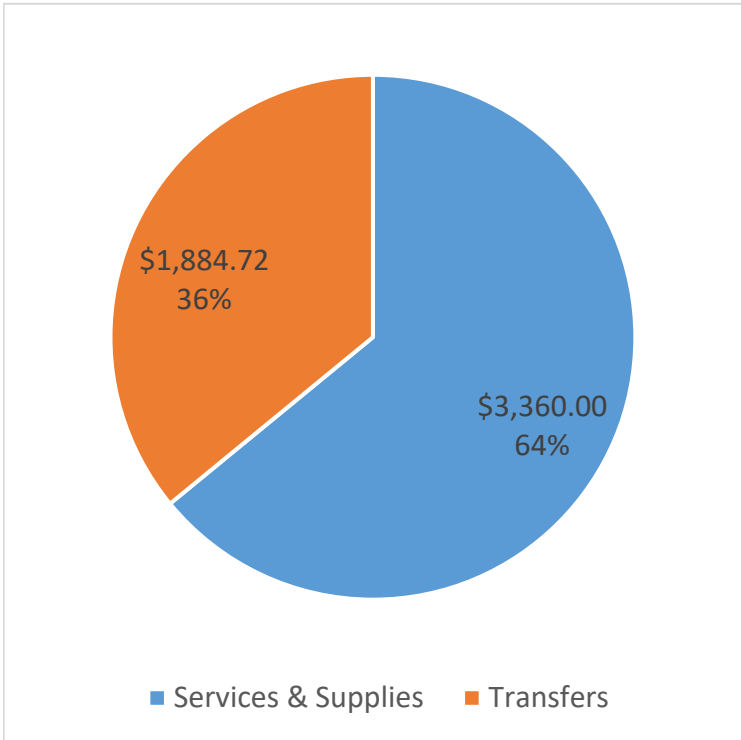
301 - FIRE		Fiscal YTD 3/31/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
5030	Life Insurance - ER	1,532.47	2,500.00	2,500.00	
5035	AD & D Insurance	336.62	850.00	850.00	
5050	Medicare - ER	978.70	2,500.00	2,500.00	
5070	Retirement ER - Regular	41,627.78	62,000.00	60,000.00	UAL 58,998, \$1000 for Legacy CalPERS employee
5102	CA Training Tax - ER	45.90	175.00	175.00	
5120	Workers Comp Insurance	7,442.49	8,540.00	19,500.00	
5124	Retirement - ER - Tier 2	745.57	8,500.00	5,000.00	UAL 1336 - 14.72% for employee
Total Payroll Taxes & Benefits		56,690.34	95,065.00	100,525.00	
Employment Services					
5000	Medical Exams & Procedures	1,070.00	4,000.00	4,000.00	Current employees
5100	Unemployment Insurance	1,457.81	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	3,986.50	4,000.00	4,000.00	New Employees
Total Employment Services		6,514.31	14,100.00	14,100.00	
Total Personnel		130,699.86	299,165.00	304,625.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	51.00	3,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
Total Clothing & Uniform		51.00	5,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	1,258.00	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,148.76	2,500.00	2,500.00	
7202	Building Alarms & Security	630.00	1,100.00	1,100.00	
7204	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
7500	Schedule A Charges	565,178.45	2,521,923.00	2,521,923.00	
Total Contract Services		570,685.79	2,533,023.00	2,533,023.00	
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	585.00	5,000.00	40,000.00	Matching Grant available

301 - FIRE		Fiscal YTD 3/31/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
6460	Self-Contained Breathing Apparatus	49.32	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
6611	Water Rescue Equipment	0.00	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
7234	Oxygen Supplies & Cylinder Rent	1,350.97	1,300.00	1,300.00	
7238	Paramedic & EMT Small Tools & Supplies	11,860.77	27,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
7252	Misc Hardware	35.38	1,200.00	1,200.00	
Total Equipment & Tools		16,654.21	61,300.00	96,300.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	36.00	0.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		0.00	96.00	60.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	7,752.29	7,200.00	7,400.00	
7325	Insurance	64,488.83	64,500.00	74,550.00	Estimate up 15.57%
Total Ins., Licenses & Regulatory Fees		72,241.12	73,700.00	83,950.00	
Legal & Professional					
7320	Professional & Consulting Services	3,598.86	8,000.00	8,000.00	
7326	Legal Services	6,122.32	10,000.00	15,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		9,721.18	19,500.00	24,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	3,939.67	5,000.00	6,000.00	Costs are going up,
7160	Postage, Shipping & Mail Supplies	12.95	2,000.00	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	

301 - FIRE		Fiscal YTD 3/31/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
7230	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
7240	Propane	250.00	300.00	300.00	
	Total Office/Operations	4,267.37	10,400.00	11,400.00	
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	249.55	500.00	500.00	
7224	Kitchen Cookware & Utensils	427.50	800.00	800.00	
7330	Misc Operating Expenses	1,251.27	1,000.00	1,000.00	
	Total Other Expense	1,928.32	3,000.00	3,000.00	
Rent & Utilities					
6000	Cell Phones	610.58	910.00	910.00	
6025	Telephone	1,588.50	2,400.00	2,400.00	
8610	Electric	2,459.32	2,460.00	2,460.00	
8620	Gas Service	1,254.72	2,500.00	2,000.00	
8630	Trash Services	2,161.68	2,800.00	2,800.00	
8640	Water and Water Services	3,462.05	6,000.00	6,000.00	
8659	Utility Cable Charges	1,231.91	2,200.00	2,000.00	
8670	Street Lighting	94.64	135.00	135.00	
	Total Rent & Utilities	12,863.40	19,405.00	18,705.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	525.92	526.00	800.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,334.74	3,000.00	3,750.00	
6750	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	23,426.92	24,500.00	10,000.00	
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
6900	R & M - Buildings & Structures	6,780.09	28,000.00	15,000.00	
	Total Repairs &	34,067.67	59,726.00	33,250.00	
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	394.64	400.00	400.00	
7324	Education, Training, Seminar	0.00	400.00	400.00	

301 - FIRE		Fiscal YTD 3/31/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
8405	Reserve FF Training Costs	0.00	500.00	500.00	
	Total Travel & Training	394.64	1,400.00	1,400.00	
	Total Services & Supplies	722,874.70	2,786,550.00	2,810,588.00	
Capital Outlay					
9006	Infrastructure CIP	33,273.95	62,567.00	60,000.00	
9085	Vehicle Purchase	0.00	40,000.00	40,000.00	Outfitting Command
	Total Capital Outlay	33,273.95	102,567.00	100,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	103,318.00	130,000.00	Updated Vehicle Sinking Fund to better account for the future
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
	Total Reserves	0.00	193,318.00	220,000.00	
TRANSFERS					
9511	Interfund Transfer Out	56,316.96	75,089.28	79,158.19	
	Total Transfers	56,316.96	75,089.28	79,158.19	
	Total Expenditures	943,165.47	3,456,689.28	3,514,371.19	

400 - VISTA DE ORO			
Fund 400 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,787.84	\$1,884.72	\$96.88
TOTAL Expenditures	\$5,147.84	\$5,244.72	\$96.88
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$852.16	\$755.28	



400 - VISTA DE ORO

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

**2024-2025
Budget**

Notes

REVENUES

Special Taxes & Assessments

4550	Lighting Assessments	3,841.37	6,000.00	6,000.00
	Total Special Taxes & Assessments	3,841.37	6,000.00	6,000.00
	Total Revenues	3,841.37	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	168.75	600.00	600.00	Engineering services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	168.75	600.00	600.00	

Legal & Professional

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

Rent & Utilities

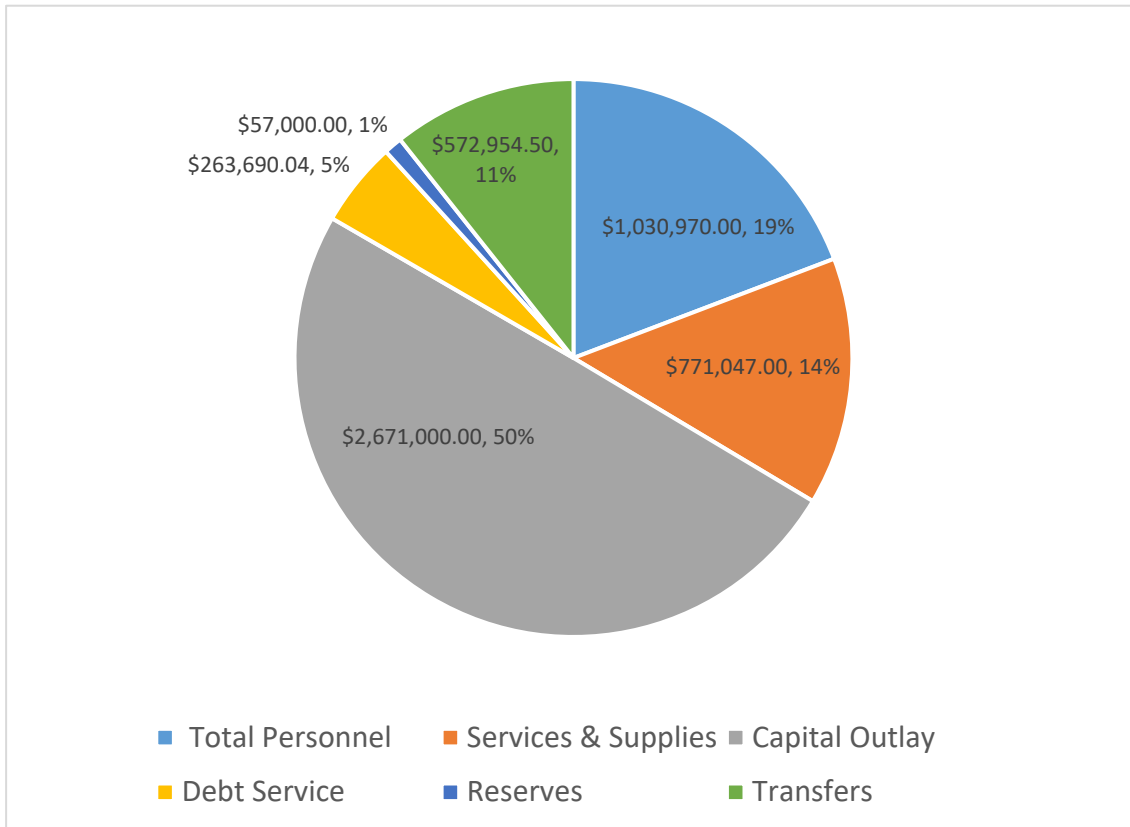
8670	Street Lighting	1,572.91	2,460.00	2,460.00
	Total Rent & Utilities	1,572.91	2,460.00	2,460.00
	Total Services & Supplies	1,741.66	3,360.00	3,360.00

TRANSFERS

9511	Interfund Transfer Out	1,340.82	1,787.84	1,884.72
	Total Transfers	1,340.82	1,787.84	1,884.72
	Total Expenditures	3,082.48	5,147.84	5,244.72

Net Revenues over Expenditures 758.89 852.16 755.28

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$771,047.00	\$98,682.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$572,954.50	\$29,451.14
TOTAL Expenditures	\$5,239,918.89	\$5,366,661.54	\$126,742.65
TOTAL Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Net Revenue/Expenses		-\$1,985,517.44	



500 - WATER

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	203,580.77	50,102.00	50,102.00	
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Total Property Taxes		203,580.77	50,102.00	50,102.00	
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Grant Revenue

4950	Grants	105,240.13	0.00	0.00	
4965	BMC	229,096.39	0.00	0.00	

Total Grant Revenue		334,336.52	0.00	0.00	
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Service Charges & Fees

4030	Residential Single Family	1,702,621.42	2,466,860.00	2,525,100.00	
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4102	Residential- Multi - Family-Water Sales	187,008.05	253,274.00	259,300.00	
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4103	Commercial, Home Care, Retail-Water Sales	377,681.89	348,830.00	357,100.00	
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4104	Irrigation- Water Sales	45,706.91	34,568.00	35,400.00	
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4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
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4931	Water Activation Fees	3,450.00	6,000.00	6,000.00	
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4932	Penalties	19,165.26	21,000.00	21,000.00	
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4933	Door Hangers/Lockout Notices	7,920.00	12,000.00	10,000.00	
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4937	NSF Fees	400.00	400.00	650.00	
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Total Service Charges & Fees		2,343,989.15	3,143,932.00	3,215,550.00	
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Other Revenues

4040	Refunds	0.00	0.00	0.00	
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4930	Other Revenue	11,306.86	9,000.00	9,000.00	Service upgrades, Surplus sales
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4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	
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500 - WATER

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
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Total Other		11,306.86	9,000.00	9,000.00	
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Revenues

Use of Money & Property

4504	Interest Income	5,003.75	6,492.10	6,492.10	From Drainage Loan
4510	Investment Income on funds	105,650.20	100,000.00	100,000.00	
4511	Unrealized Change in Value	32,609.88	0.00	0.00	

Total Use of Money & Property		143,263.83	106,492.10	106,492.10	
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Total Revenues		3,036,477.13	3,309,526.10	3,381,144.10	
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EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	23,534.28	27,800.00	29,000.00	
8045	Overtime Pay	5,559.67	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,400.00	
8051	Floating Holiday Pay	1,934.96	6,500.00	5,500.00	
8054	Salaries & Wages - Regular	352,189.78	555,450.00	567,500.00	
8056	Retroactive Pay	0.00	1,000.00	500.00	
8060	Sick Leave Pay	18,735.13	18,000.00	13,500.00	
8063	Standby Pay	18,902.94	28,000.00	28,000.00	
8066	Comp Time Used	14,331.22	18,000.00	19,000.00	
8081	Vacation Pay	37,363.44	32,000.00	37,000.00	
Total Salaries/Wages		474,447.18	698,950.00	712,400.00	

Payroll Taxes &

Benefits

5030	Life Insurance - ER	1,324.55	2,000.00	2,000.00	
5031	Disability Insurance	791.92	1,100.00	1,100.00	
5032	Employee Assistance Program	0.00	0.00	302.50	
5035	AD & D Insurance	296.73	450.00	450.00	
5040	LTD Insurance	3,625.17	5,000.00	5,000.00	
5050	Medicare - ER	7,090.56	9,600.00	11,000.00	
5060	Cafeteria Plan - ER	59,813.26	76,500.00	81,000.00	High Rate increases
5070	Retirement ER - Regular	101,312.34	140,000.00	158,000.00	UAL \$93089 - Legacy 65000
5075	Retirees Medical - ER	1,547.81	2,000.00	300.00	

500 - WATER

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

5102	CA Training Tax - ER	52.49	50.00	52.50
5120	Workers Comp Insurance - ER	19,946.37	19,950.00	38,505.00
5124	Retirement - ER - Tier 2	10,548.62	14,400.00	18,900.00
Total Payroll Taxes & Benefits		206,349.82	271,050.00	316,610.00

UAL 3500 + 15400 Pepra

Employment Services

5100	Unemployment Insurance - ER	1,522.49	2,000.00	1,800.00
6200	Hiring, Advertising &	0.00	0.00	0.00
6230	Medical Exam	0.00	160.00	160.00
Total Employment Services		1,522.49	2,160.00	1,960.00
Total Personnel		682,319.49	972,160.00	1,030,970.00

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	108.74	2,600.00	2,600.00
7248	Uniform Safety Boots	350.00	875.00	1,250.00
Total Clothing & Uniform		458.74	3,475.00	3,850.00

Contract Services

6100	Labor & Support-IT Services	3,685.02	3,250.00	5,000.00
6110	IT Purchased Services	1,279.91	2,000.00	1,740.00
7250	Water Quality Testing	42,559.00	60,000.00	60,000.00
7255	Security Services	2,715.00	4,000.00	4,000.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	790.43	1,056.00	1,140.00
Total Contract Services		51,029.36	70,306.00	71,880.00

Equipment & Tools

6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	2,558.46	3,500.00	3,500.00
7253	Rent - Equipment	0.00	500.00	500.00

500 - WATER		Fiscal YTD 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7256	Meter Purchases & Replacements	3,942.00	2,000.00	2,000.00	
Total Equipment & Tools		7,025.52	8,700.00	8,700.00	
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	62.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
Total Financial Services		62.00	350.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	4,479.80	8,000.00	39,872.00	Cusi Billing Software upgrade, conversion and implementation
6340	Misc Fees	500.00	900.00	900.00	
6342	Fees - Regulatory	22,633.12	25,000.00	25,000.00	
6345	Property Taxes & Assess. Costs	2,561.30	7,500.00	7,500.00	
7325	Insurance	87,735.00	88,165.00	101,900.00	Estimate up 15.57%
Total Ins., Lic. & Regulatory Fees		117,909.22	129,565.00	175,172.00	
Legal & Professional					
7318	Professional & Consulting BMC	422,763.70	140,000.00	140,000.00	
7320	Professional & Consulting Services	23,102.15	20,000.00	59,000.00	Increased to cover Optimized Investment Partners Fees and Water Master Plan
7326	Legal Services	575.00	3,000.00	3,000.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
7340	Legal Notifications	332.51	1,000.00	1,000.00	
Total Legal & Professional		446,773.36	164,000.00	203,000.00	
Office/Operations					
6130	Computer Hardware	1,412.02	1,800.00	1,800.00	
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	419.82	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	6,364.00	10,000.00	10,000.00	

500 - WATER		Fiscal YTD 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7180	Billing Supplies, Forms & Printing	14,435.47	21,000.00	21,000.00	
7226	Membership & Dues	3,064.65	3,065.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	766.74	1,000.00	1,000.00	
7237	Process Control & Treatment Supplies	6,462.60	10,000.00	10,000.00	
7239	Water Treatment Chemicals	11,801.33	20,000.00	20,000.00	
7249	Safety Supplies	821.25	1,200.00	1,200.00	
Total Office/Operations		47,547.88	71,065.00	71,065.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	1,727.55	2,000.00	8,000.00	New programs implementation
Total Other Expense		1,727.55	2,250.00	8,250.00	
Rent & Utilities					
6000	Cell Phones	1,693.57	2,200.00	2,200.00	
6025	Telephone	8,927.72	13,000.00	13,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	106,365.71	145,000.00	145,000.00	
8620	Gas Service	174.36	250.00	250.00	
8630	Trash Services	2,485.93	3,205.00	3,205.00	
8644	Disposal Services	5,186.00	7,600.00	7,600.00	
8670	Street Lighting	520.73	640.00	750.00	
Total Rent & Utilities		125,354.02	171,895.00	172,005.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	508.67	509.00	525.00	
6422	R & M - Hydrants	851.98	1,300.00	1,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,766.28	4,000.00	4,000.00	
6641	R & M - Wells	414.28	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	650.43	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	202.32	600.00	600.00	

500 - WATER

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

6830	Paving & Concrete	208.34	500.00	500.00
6900	R & M - Buildings & Structures	12,919.70	10,000.00	15,000.00
7241	R & M - Water Distribution System	4,387.50	5,000.00	10,000.00
Total Repairs & Maintenance		21,909.50	24,109.00	34,125.00

Travel & Training

7323	Books, Publications & Subscriptions	0.00	350.00	350.00
7324	Education & Training Fees	2,003.25	2,000.00	1,000.00
8410	Certifications	240.00	500.00	500.00
8510	Lodging & Meals - Local	75.00	1,400.00	1,400.00
8539	Meals	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	534.22	600.00	600.00
Total Travel & Training		2,852.47	4,850.00	3,850.00

Vehicle Maintenance & Repairs

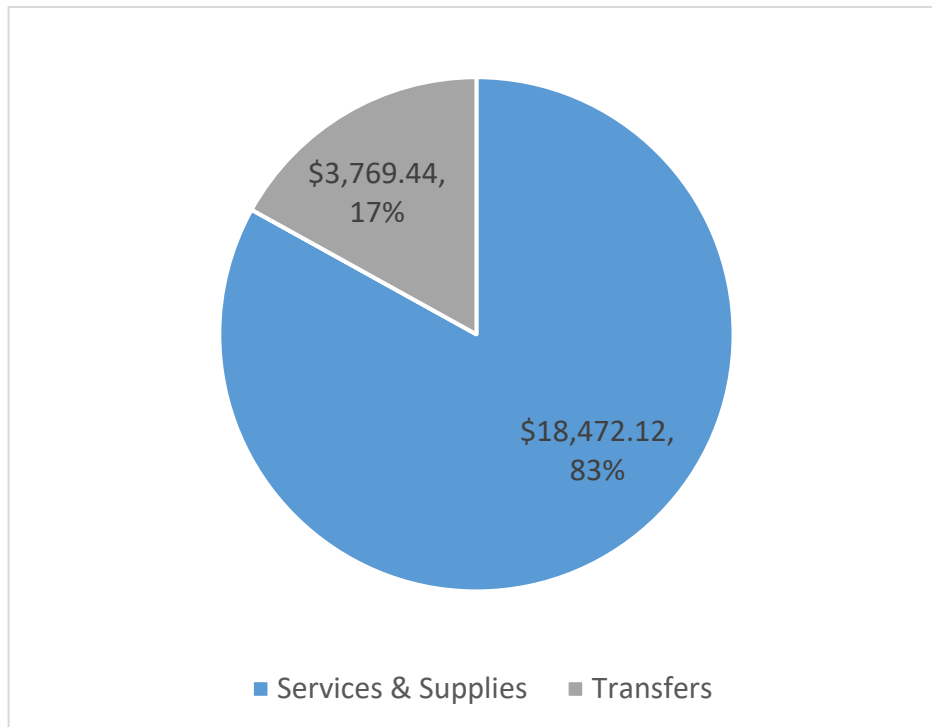
7006	Tuneup/Oil/Maintenance	959.65	1,600.00	1,600.00
7211	Misc Fuel & Diesel	2,730.37	4,500.00	4,000.00
7220	Gasoline	5,732.91	9,000.00	8,000.00
7228	Markings & Other Misc Services	0.00	200.00	200.00
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,801.21	6,500.00	5,000.00

Total Vehicle Maintenance & Repairs		11,224.14	21,800.00	18,800.00
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Total Services & Supplies		833,873.76	672,365.00	771,047.00
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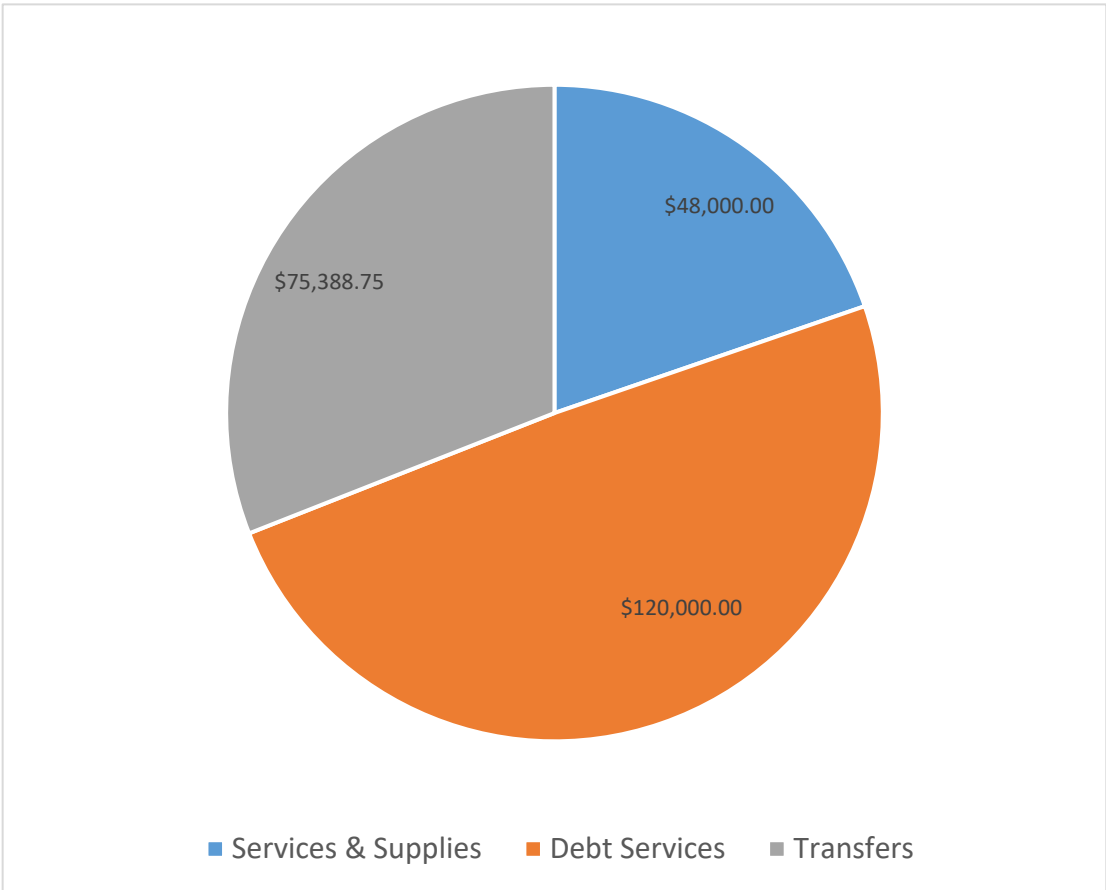
500 - WATER		Fiscal YTD 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
Capital Outlay					
9006	Infrastructure CIP	1,560,057.10	2,730,000.00	2,560,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	New ZEV \$81,000; chargers \$30,000
Total Capital Outlay		1,560,057.10	2,730,000.00	2,671,000.00	
Debt Service					
9022	Debt Service - Principal	192,409.45	192,409.45	197,219.69	
9023	Debt Service - Interest & Annual Fee	63,954.74	63,954.75	59,084.39	
9024	Loan Administration Fee	7,963.18	8,526.33	7,385.96	
Total Debt Service		264,327.37	264,890.53	263,690.04	
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	407,627.55	543,503.36	572,954.50	
Total Transfers		407,627.55	543,503.36	572,954.50	
Total Expenditures		3,748,205.27	5,239,918.89	5,366,661.54	

600 - Wastewater			
Fund 600 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Expenditures			
Services & Supplies	\$17,812.17	\$18,472.12	\$659.95
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
TOTAL Expenditures	\$21,387.85	\$22,241.56	\$853.71
TOTAL Revenue	\$21,082.85	\$22,241.56	\$1,158.71
Net Revenue/Expenses		-\$305.00	



600 - WASTEWATER		Fiscal YTD 3/31/2024	FY 2023- 2024 Budget	FY 2024- 2025 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	21,108.97	21,082.85	22,241.56	
Total Revenues		21,108.97	21,082.85	22,241.56	
<u>EXPENDITURES</u>					
Services & Supplies					
Financia Services					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	
Total Financial Services		1,815.00	1,815.00	1,815.00	
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	244.08	270.00	270.00	
Total Ins., Licenses &		244.08	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	11,989.88	15,692.17	16,352.12	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		11,989.88	15,692.17	16,352.12	
Total Services & Supplies					
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		14,048.96	17,812.17	18,472.12	
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	2,681.73	3,575.68	3,769.44	
Total Transfers		2,681.73	3,575.68	3,769.44	
Total Expenditures		16,730.69	21,387.85	22,241.56	
Net Revenues over Expenditures		4,378.28	-305.00	0.00	

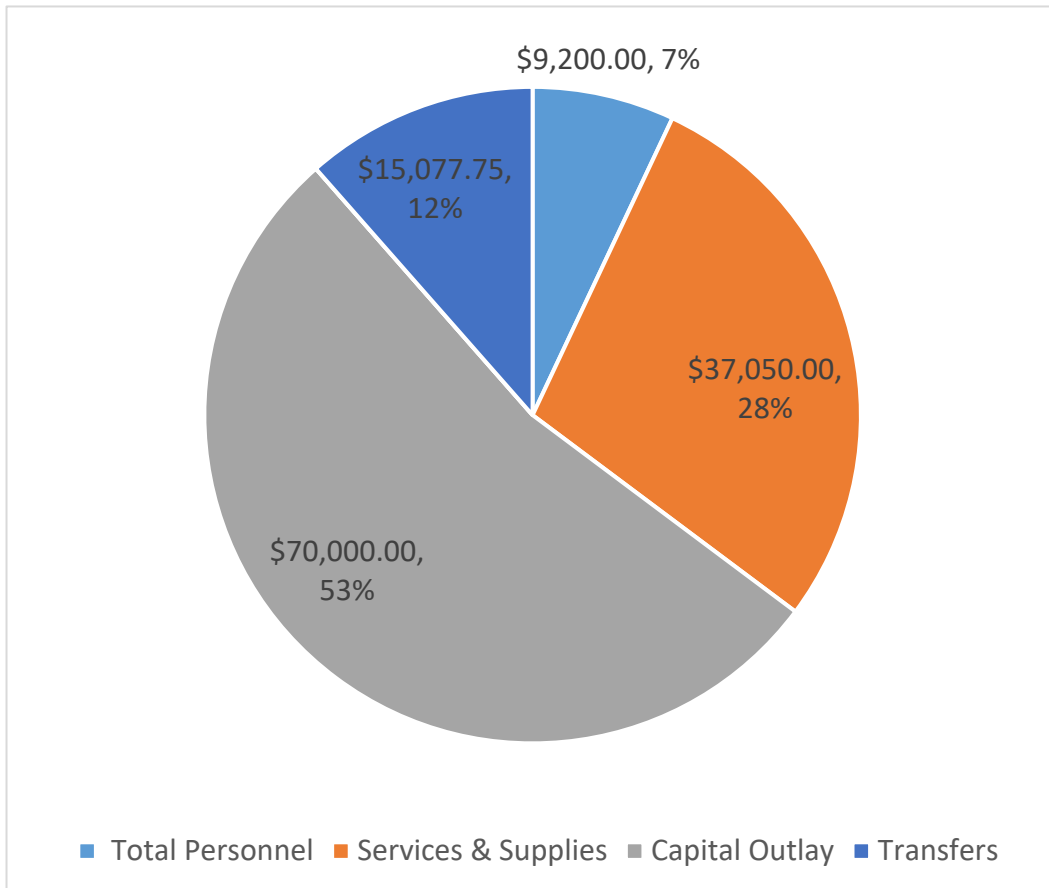
650 - Solid Waste			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$48,000.00	\$48,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$100,000.00	\$100,000.00
Transfers	\$71,513.60	\$75,388.75	\$3,875.15
TOTAL Expenditures	\$239,513.60	\$343,388.75	\$103,875.15
TOTAL Revenue	\$350,000.00	\$380,000.00	\$30,000.00
Net Revenue/Expenses	\$141,486.40	\$36,611.25	



650 - Solid Waste		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
REVENUES					
Property Taxes					
4800	Franchise Revenue	353,060.28	350,000.00	375,000.00	
	Total Property Taxes	353,060.28	350,000.00	375,000.00	
Use of Money & Property					
4510	Investment Income on funds	5,459.83	0.00	5,000.00	
	Total Use of Money & Property	5,459.83	0.00	5,000.00	
	Total Revenues	358,520.11	350,000.00	380,000.00	
EXPENDITURES					
Personnel					
					Salaries paid through the cost allocation plan
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	119.77	35,000.00	35,000.00	Rate setting study; base year rate review
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	2,000.00	2,000.00	
	Total Legal & Professional	119.77	39,000.00	39,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	396.75	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	Total Office/Operations	396.75	3,500.00	3,500.00	
Other Expense					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	0.00	2,500.00	2,500.00	
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
	Total Other Expense	0.00	4,000.00	4,000.00	
Rent & Utilities					
					Paid through cost allocation plan
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	

650 - Solid Waste		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
	Total Travel & Training	0.00	1,500.00	1,500.00	
	Total Services & Supplies	516.52	48,000.00	48,000.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	0.00	
	Total Capital Outlay	0.00	0.00	0.00	
Debt Service					
8952	Amortization of franchise asset	90,000.00	120,000.00	120,000.00	
9022	Debt Service - Principal	0.00	0.00	0.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
	Total Debt Service	90,000.00	120,000.00	120,000.00	
Reserves					
9572	General Contingency Reserve	0.00	0.00	100,000.00	
	Total Reserves	0.00	0.00	100,000.00	
TRANSFERS					
9511	Interfund Transfer Out	53,635.23	71,513.60	75,388.75	
	Total Transfers	53,635.23	71,513.60	75,388.75	
	Total Expenditures	144,151.75	239,513.60	343,388.75	

800 - Drainage			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Expenditures			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,077.75	\$775.03
Debt Service	\$63,890.50	\$66,221.49	\$2,330.99
TOTAL Expenditures	\$203,993.22	\$197,549.24	-\$6,443.98
TOTAL Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Net Revenue/Expenses	\$104,988.17	\$53,033.15	

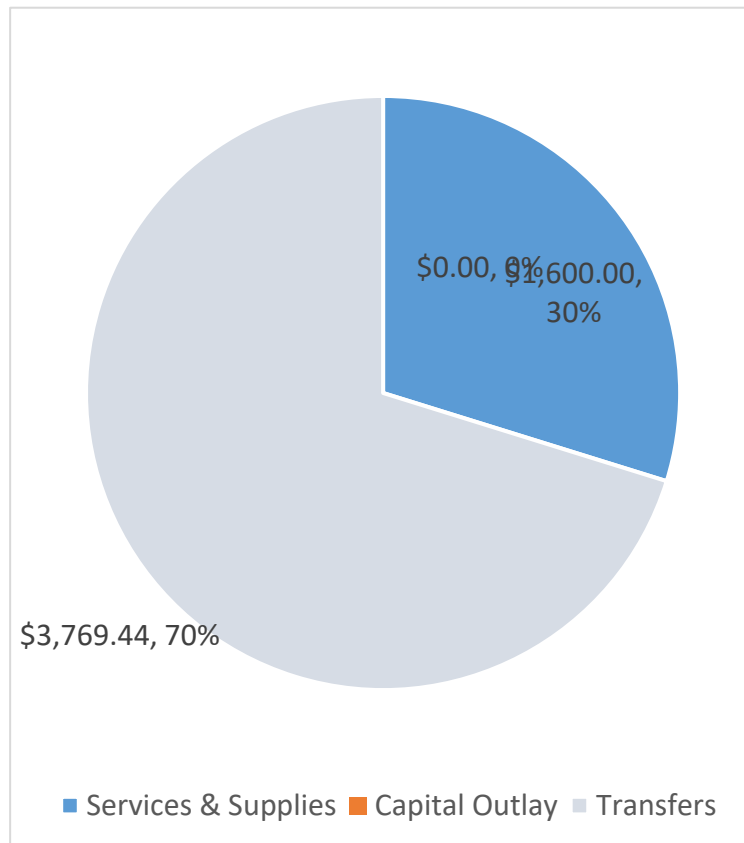


800 - DRAINAGE		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	109,804.39	109,804.39	
4035	Zone D & F Property Taxes	28,846.17	41,679.00	44,930.00	Based on County Estimate
Total Property Taxes		28,846.17	151,483.39	154,734.39	
Special Taxes & Assessments					
4400	Drainage Assessments	65,519.00	95,248.00	95,248.00	Actual on 9J Tax Rolls
Total Special Taxes & Assessments		65,519.00	95,248.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	247.50	0.00	0.00	
Total Other Revenues		247.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	11,541.80	600.00	600.00	
Total Use of Money & Property		11,541.80	600.00	600.00	
Total Revenues		106,154.47	247,331.39	250,582.39	
EXPENDITURES					
Personnel					
Salaries/Wages					
8045	Overtime Pay	186.54	200.00	200.00	
8054	Salaries & Wages - Regular	6,822.38	12,000.00	9,000.00	
Total Salaries/Wages		7,008.92	12,200.00	9,200.00	
Total Personnel		7,008.92	12,200.00	9,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	4,656.95	5,000.00	2,000.00	
7242	Minor Tools, Accessories & Field Machines	1,641.32	2,000.00	1,000.00	
Total Equipment & Tools		6,298.27	7,000.00	3,000.00	

800 - DRAINAGE		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,067.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	1,500.00	1,500.00	
7325	Insurance	852.32	900.00	1,050.00	Estimate up 15.57%
Total Insurance, Licenses & Regulatory Fees		8,307.43	10,000.00	10,150.00	
Legal & Professional					
7320	Professional & Consulting Services	2,380.66	3,000.00	5,000.00	
7326	Legal Services	5,915.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		8,295.66	9,000.00	11,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.40	600.00	500.00	
Total Office/Operations		0.40	1,150.00	1,050.00	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
Total Other Expense		0.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	883.31	1,350.00	1,350.00	
6025	Telephone	258.82	350.00	350.00	
8610	Electric	1,455.28	1,500.00	1,500.00	
8670	Street Lighting	947.35	1,200.00	1,300.00	
Total Rent & Utilities		3,544.76	4,400.00	4,500.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	48.45	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	230.53	5,500.00	1,500.00	

800 - DRAINAGE		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	Total Repairs & Maintenance	758.95	8,050.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	0.00	0.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
	Total Travel & Training	0.00	0.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	826.46	1,200.00	1,000.00	
7220	Gasoline	1,433.25	2,500.00	2,000.00	
	Total Vehicle Maintenance & Repairs	2,259.71	3,700.00	3,000.00	
	Total Services & Supplies	29,465.18	43,600.00	37,050.00	
Debt Service					
2491	Internal Loan Due Water-500	42,914.14	57,398.40	57,500.44	
9023	Debt Service - Interest	5,003.75	6,492.10	8,721.05	
	Total Debt Service	47,917.89	63,890.50	66,221.49	
Capital Outlay					
9006	Infrastructure CIP	47,852.99	70,000.00	70,000.00	
	Total Capital Outlay	47,852.99	70,000.00	70,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves	0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	10,727.01	14,302.72	15,077.75	
	Total Transfers	10,727.01	14,302.72	15,077.75	
	Total Expenditures	142,971.99	203,993.22	197,549.24	

900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$25,000.00	\$25,000.00	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
TOTAL Expenditures	\$5,175.68	\$5,369.44	\$193.76
TOTAL Revenue	\$25,000.00	\$25,000.00	\$0.00
Net Revenue/Expenses	-\$31,475.68	\$19,630.56	



900 - PARKS & RECREATION

Fiscal YTD 3/31/2024 FY 2023-2024 Budget FY 2024-2025 Budget

Notes

REVENUE				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	15,000.00	15,000.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	15,000.00	15,000.00
Use of Money & Property				
4510	Investment Income on funds	11,952.21	10,000.00	10,000.00
4511	Unrealized Change in Value	858.73	0.00	0.00
Total Use of Money & Property		12,810.94	10,000.00	10,000.00
Total Revenues		12,810.94	25,000.00	25,000.00
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	256.00	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		256.00	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		256.00	1,600.00	1,600.00
Capital Outlay				
9006	Infrastructure CIP	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00
TRANSFERS				
9511	Interfund Transfer Out	2,681.73	3,575.68	3,769.44
Total Transfers		2,681.73	3,575.68	3,769.44
Total Expenditures		2,937.73	47,175.68	5,369.44
Net Revenues over Expenditures		9,873.21	(31,475.68)	19,630.56

COST ALLOCATION PLAN

FISCAL-YEAR 2024-2025

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

\$753,887.50

	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$79,158.19	\$572,954.50	\$75,388.75	\$3,769.44	\$15,077.75	\$1,884.72	\$1,884.72	\$3,769.44	\$753,887.50

Capital Improvement Project Summary

Budget Code	FY 23/24 Projects	Budgeted (Estimated)	FY 23/24 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$970,000.00	\$408,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00	\$450,000.00	\$250,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00	Deferred
	TOTAL		\$1,420,000.00	\$758,000.00	

	FY 24/25 Projects	Budgeted (Estimated)	FY 23/24 Expenditures	Carryover Balance
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water Yard Office-Phase 1	\$50,000.00		
500/9006	10th Street Tank Interior Coating	\$150,000.00		
500/9006	SCADA	\$750,000.00		
	TOTAL	\$2,560,000.00		\$508,000.00

Vehicle, Equipment & Features

500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00		
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Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements	
3411	Command 2023 Term=0Yrs; 3.5% A	80,000	82,400	84,872	87,418	90,041	92,742	95,988	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055	
U15	Utility 2003 Term=10Yrs; 3.5% A	65,017	66,968	68,977	71,046	73,177	75,373	78,011	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055	
MS 15	Rescue Squad 2017 Term=15yr; 3.5% A	185,658	191,228	196,965	202,874	208,960	215,228	221,680	228,318	235,143	242,156	249,359	256,753	264,339	272,118	280,092	288,255	296,609	305,166	313,919	322,871	332,015	341,354	350,890	360,626	370,566	380,714	391,074	401,639	412,414	423,394	434,484	445,788	2062/2063
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% A	669,662	693,100	717,350	742,466	768,463	794,360	821,168	848,907	877,507	906,980	937,337	968,590	1,000,750	1,033,827	1,067,832	1,102,775	1,138,667	1,175,518	1,213,339	1,252,140	1,291,931	1,332,722	1,374,524	1,417,347	1,461,192	1,506,069	1,551,990	1,600,967	1,651,011	1,702,133	1,754,355	1,807,688	2051/2052
E 15	Engine 2021 (Equip too) Term=15yr; 4.5% A	672,913	696,465	720,841	746,071	772,183	800,000	828,540	857,821	887,864	918,680	950,279	982,672	1,015,870	1,049,877	1,084,704	1,120,362	1,156,861	1,194,212	1,232,426	1,271,515	1,311,499	1,352,389	1,394,196	1,436,931	1,480,606	1,525,232	1,570,819	1,617,378	1,664,919	1,713,453	1,762,991	1,813,544	2051/2052
Replacement Cost		80,000		761,300	90,041						110,148		117,994		408,869	130,822		1,772,196	155,375		178,296											896,759		
Net Cost		80,000		761,300	90,041						110,148		117,994		408,869	130,822		1,772,196	155,375		178,296											896,759		
Cumulative Replacement Costs		80,000		841,300	931,341						1,041,489		1,159,483		1,568,352	1,699,174		3,471,370	3,626,745		3,805,041											4,701,800		

Contribution Each Fiscal Year	B	121,644	85,000	89,250	93,713	98,398	103,318	108,500	113,938	119,643	125,615	131,855	138,364	145,142	152,189	159,506	167,094	174,954	183,086	191,491	200,160	209,094	218,294	227,761	237,496	247,500	257,774	268,318	279,132	290,216	301,570	313,194	325,088	337,252	349,686	362,390	375,364	388,708	402,422	416,406
Sinking Fund Balance		705,352	710,352	799,602	132,015	140,372	243,690	373,690	510,190	653,515	804,006	851,874	1,017,790	1,074,009	848,063	909,311	1,110,983	1,322,740	1,545,084	6,349	251,483	353,499	623,760	907,534	1,205,496	1,340,060	1,668,564	2,013,492	2,375,667	2,755,951	2,258,491	2,677,754								

Notes
A 3.5% and 4.5% inflation rates based on current information - starting in FY 24/25, subject to change.
B Sinking fund contributions increased by 5% each year, as of 17/18
C Cost of replacement E215 engine is offset by estimated selling price of \$20,000 in FY23/24
D Removed selling price from the equation based on previous trends. (Example Fire Truck sold for \$k instead of 25k. Due to a Utility Truck getting minor usage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and take the Command vehicle and have it replace the Utility Vehicle. Similar to how the new Fire Engine is downgraded to ME 215. Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
E Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed
I Change replacement cost for Fire Department truck to 1M and \$980,000. Based on cost of Fire Truck purchased by County Fire in FY 23/24
J Change replacement cost of Rescue Squad Truck to \$300,000 based on Chief Provence recommendation
L Increase Contribution for FY 24/25 by 25.82% to ensure the District has enough funds for replacement cost in future FY's, and then leave 5% contribution increase each FY following.

Fiscal Year	Schedule
24/25	Replace U15 with 3411 after the 3411 replacement is outfitted - No cost as Command Vehicle is outfitted with everything U15 needs
28/29	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
32/33	Replace MS 15
33/34	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
36/27	Replace E215 with E15, Retire/Sell E215, Purchase E15
38/39	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
42/43	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace MS 15

Larger Copies will be available at the Meeting