



June 6, 2024

TO: LOCSO Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 3A – 06/06/2024 Board Meeting
Adopt Resolution Approving the Fiscal Year 2024-2025
Final Budget

President
Marshall E. Ochylski

Vice President
Christine M. Womack

Directors
Charles L. Cesena
Matthew D. Fourcroy
Troy C. Gatchell

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcsl.org

DESCRIPTION

State law requires that the District adopt a budget for the ensuing fiscal year by July 1. This report provides an overview Fiscal Year (FY) 2024/2025 Final Budget which is attached.

STAFF RECOMMENDATION

Staff recommends the following:

Motion:

- 1. I move that the Board adopt Resolution 2024-05 approving the Fiscal Year 2024/2025 final budget with the exception of the Fund 301 Schedule A County-wide Overhead Charge;***
- 2. Direct staff to continue to work with the County to resolve the issues with the county-wide overhead and other related County Fire contract concerns.***

DISCUSSION

This FY 2024-2025 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 2024-2025 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 fund the District's reserve 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 2024 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 your May 2, 2024 meeting. Direction was provided and incorporated into the final budget document. Some additional information and budget line-item adjustments were received after the May 2nd meeting and has been incorporated as well.

The following summarizes the budget requests presented at the May 2nd meeting including any changes that were made based on Board direction.

Zone A Property Tax Allocation

At the May 2, 2024 Board meeting, the Board approved using Option 2 below to allocate Zone A revenues to the various funds.

Option 2 - 2024-25		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$317,120.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	41.7%	\$132,239.04
Fund 500 - Water	15.8%	\$50,104.96
Fund 900 - Parks & Rec	0.0%	\$0.00
Fund 800 - Drainage	42.5%	\$134,776.00
Total	100.0%	\$317,120.00

Fund 100 – Administration

No Change from May 2, 2024 Board Meeting.

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% (TBD). The Services and Supplies budget increase is 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 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

No Change from May 2, 2024 Board Meeting.

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 Budget worksheets.

200 - Bayridge			
Fund 200	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(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

Changes from May 2, 2024 meeting:

Per Board direction, the Zone A property tax revenue allocation remains the same as last fiscal year at 41.7% which equates to \$132,239.04. There is an increase in GL 301-7234, Oxygen Supplies, from \$500 to \$1,800. Schedule A charges have been updated with the estimated amount to be \$2,819,174. The result is a \$297,251.00 increase (10.5%) over FY 2023-24 in Contract Services. The increase in cost is associated with a wage increase negotiated with the firefighter union and the reduced work week schedule from 72-hour shifts to 66 hours. This requires adding a position at the station for the required personnel coverage.

The Schedule A costs also includes 4.71% countywide overhead charge which is being disputed by staff. The recommendation will be for the Board to accept the Schedule A costs minus the countywide overhead charge and direct staff to convey to the County the action taken.

Another major change is the addition of \$33,924 to the Personnel Protection Equipment (PPE) line item (6440) to fund the District share of PPE needed for Cal Fire personnel at the station. The expense coming from the operating budget will save on the administration costs for both Cal Fire and the County.

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

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 \$356,714 due mainly to the Schedule A charges, 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. For FY 2024-25, the Zone A contribution is 41.7% of Zone A revenue or \$132,239.04. 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.

As previously discussed, increases to Schedule A charges, 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. The noted negative value for revenue versus expenditures will be balanced by using operating cash or reserves if and when needed. More detailed information is available in the attached Budget worksheets.

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
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	\$3,847,047.19	\$390,357.91
Total Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Net Revenue/Expenses		-\$105,863.15	

Fund 400 – Vista de Oro

No Change from May 2, 2024 Board Meeting.

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 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

Changes made after the May 2, 2024 meeting:

Per Board direction, the Zone A property tax revenue allocation is set at a rate \$50,104.96. There is an increase in GL 6641, Repair & Maintenance Wells, of approximately \$22,200 to retrofit the 10th Street well with variable frequency drive (VFD). This will add energy efficiency and operational flexibility to the operation of the well.

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, well repair and maintenance 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 \$73,900.00 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 \$50,104.96 of Zone A dollars approved by the Board.

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).

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

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. The noted negative value for revenue versus expenditures will be balanced by using Capital Outlay reserves if and when needed. More detailed information is available in the attached Budget worksheets.

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$792,323.00	\$119,958.00
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	\$5,387,937.54	\$148,018.65
TOTAL Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Net		-\$2,004,561.53	

Fund 600 – Wastewater

No Change from May 2, 2024 Board Meeting.

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 Budget worksheets.

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	\$ 305.00	\$0.00	

Fund 650 – Solid Waste

No changes made since the May 2, 2024 meeting.

Major Requests: A solid waste base-year rate application will be submitted by Waste Connections sometime during the first quarter of the upcoming fiscal year for 2025. 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.

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 Budget worksheets.

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	

Fund 800 – Drainage

Changes made since the May 2, 2024 Meeting:

Per Board direction, the Zone A property tax revenue allocation is set at \$134,776.00.

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.

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 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$275,554.00	\$28,222.61
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	\$275,554.00	\$28,222.61
Net	\$104,988.17	\$78,004.76	

Fund 900 – Parks and Recreation

Changes made since the May 2, 2024 meeting:

Per Board direction, no Zone A property tax revenue allocation was provided to Fund 900.

Major Requests: No major requests.

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

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

900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$25,000.00	\$10,000.00	-\$15,000.00
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	\$10,000.00	-\$15,000.00
Net Revenue/Expenses	\$19,824.32	\$4,630.56	

Attachments

Resolution No. 2024-05
 Fiscal Year 2024-25 Final Budget
 Schedule A Budget Document

RESOLUTION NO. 2024-05

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT FISCAL YEAR 2024/2025 FISCAL BUDGET**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Finance Advisory Committee, Emergency and the Utilities Advisory Committee have reviewed the proposed Fiscal Year 2024/2025 Budget and provided staff recommendations which were addressed; and

WHEREAS, the mandated notice was posted in accordance with legislation; and

WHEREAS, at the June 6, 2024 meeting, the Board of Directors reviewed the Fiscal Year 2024/2025 Budget as proposed; and

WHEREAS, after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2024/2025 Budget with the exception of Fund 301 Schedule A county-wide overhead charge.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2024/2025 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

Ayes: _____

Noes: _____

Abstain: _____

Absent: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 6th day of June 2024.

Marshall E. Ochylski
LOCSO Board of Directors

ATTEST:

APPROVED AS TO FORM:

Ron Munds
General Manager and Secretary to the Board

Thomas D. Green
District Legal Counsel

Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2024-2025



BOARD OF DIRECTORS

Marshall E. Ochylski, President

Christine Womack, Vice President

Charles L. Cesena, Director

Matthew D. Fourcroy, Director

Troy C. Gatchell, Director

June 6, 2024

Special Thanks to the District's Staff:

Office:

Laura Durban, 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) 2024-2025 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, advisory committee members and community residents.

This FY 2024-2025 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 fund the District's reserve 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 the 2024 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 2023-2024, it can be characterized as a year of continued perseverance to provide the community with a sustainable water supply, mapping the future for the delivery of emergency services, and the continued implementation of the District's aggressive Capital Improvement 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 2024-2025 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,

A handwritten signature in blue ink, appearing to read 'RM', with a large circular flourish at the end.

Ron Munds
General Manager

Fiscal Year 2024-2025 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2024-2025 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 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 is 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 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

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 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

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 Budget worksheets.

200 - Bayridge			
Fund 200	2023-2024	2024-2025	Increase/
Budget Category	Budget	Budget	(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 Schedule A charges, expenditures for Personal Protection Equipment, insurance increases, legal services with various small incremental increases and decreases in other areas.

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 \$356,714 due mainly to the Schedule A charges, 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. For FY 2024-25, the Zone A contribution is 41.7% of Zone A revenue or \$132,239.04. 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.

As previously discussed, increased Schedule A charges, 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 the 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. The noted negative value for revenue versus expenditures will be balanced by using operating cash or reserves if and when needed. More detailed information is available in the attached Budget worksheets.

301 - Fire

Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
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	\$3,847,047.19	\$390,357.91
Total Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Net Revenue/Expenses		-\$105,863.15	

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 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, well repair and maintenance 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 \$73,900.00 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 \$50,104.96 of Zone A dollars approved by the Board.

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).

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

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. The noted negative value for revenue versus expenditures will be balanced by using Capital Outlay reserves if and when needed. More detailed information is available in the attached Budget worksheets.

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$792,323.00	\$119,958.00
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	\$5,387,937.54	\$148,018.65
TOTAL Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Net Revenue/Expenses		-\$2,004,561.53	

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 Budget worksheets.

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	\$ 305.00	\$0.00	

Fund 650 – Solid Waste

Major Requests: A solid waste base-year rate application will be submitted by Waste Connections sometime during the first quarter of the upcoming fiscal year for 2025. 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.

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 Budget worksheets.

650 - Solid Waste			
Fund 650	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

Revenues include \$134,776.00 from the Zone A dollars approved by the Board.

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.

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 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$275,554.00	\$28,222.61
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	\$275,554.00	\$28,222.61
Net Revenue/Expenses	\$104,988.17	\$78,004.76	

Fund 900 – Parks and Recreation

Major Requests: No major requests.

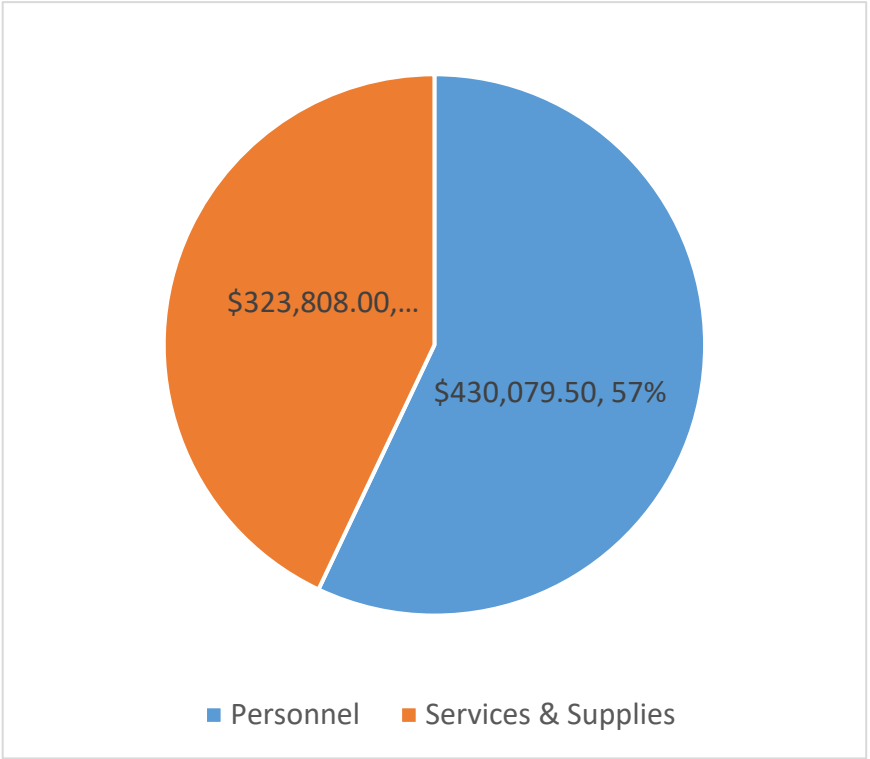
Impact to Budget: Increase in the cost allocation by \$193.76.

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

900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$25,000.00	\$10,000.00	-\$15,000.00
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	\$10,000.00	-\$15,000.00
Net Revenue/Expenses	\$19,824.32	\$4,630.56	

FUND 100
ADMINISTRATION

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
04/30/2024**

**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	595,946.60	715,136.00	753,887.50
4930	Other Revenue	400.00	0.00	0.00

Total Service Charges & Fees 596,346.60 715,136.00 753,887.50

Use of Money & Property

4510	Investment Income on funds	3,337.08	0.00	2,500.00
4511	Unrealized Change in Value	(345.46)	0.00	0.00

Total Use of Money & Property 2,991.62 0.00 2,500.00

Total Revenues 599,338.22 715,136.00 756,387.50

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	7,500.00	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	5,323.26	6,800.00	6,000.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	2,700.00	
8054	Salaries & Wages - Regular	230,168.67	287,000.00	295,000.00	
8060	Sick Leave Pay	2,857.45	4,250.00	6,600.00	
8066	Comp Time Used	0.00	50.00	300.00	
8081	Vacation Pay	15,464.32	14,000.00	14,000.00	

Total Salaries/Wages 275,411.11 344,350.00 354,000.00

Payroll Taxes & Benefits

5020	FICA - ER	465.00	1,116.00	1,116.00
------	-----------	--------	----------	----------

100 - ADMINISTRATION

		Fiscal YTD 04/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
5030	Life Insurance - ER	393.08	525.00	525.00	
5031	Disability Insurance	337.10	600.00	600.00	
5032	Employee Assistance Program	0.00	0.00	101.00	
5035	AD & D Insurance	81.30	125.00	125.00	
5040	LTD Insurance	1,524.34	1,900.00	1,900.00	
5050	Medicare - ER	4,170.31	5,200.00	5,200.00	
5060	Cafeteria Plan - ER	22,408.81	27,150.00	28,850.00	Increase in cost
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	21.78	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,500.00	2,325.00	
5124	Retirement - ER - Tier 2	19,230.79	26,200.00	31,000.00	CalPERS Rates are up, and UAL is \$3500, UAL was \$0 last FY
Total Payroll Taxes & Benefits		50,341.32	67,103.50	74,529.50	
Employment Services					
5100	Unemployment Insurance - ER	662.26	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		662.26	1,850.00	1,550.00	
Total Personnel		326,414.69	413,303.50	430,079.50	

100 - ADMINISTRATIONFiscal YTD
04/30/2024FY 2023-2024
BudgetFY 2024-2025
Budget

Notes

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	8,141.87	11,000.00	11,000.00
------	---------------------------------	----------	-----------	-----------

6110	IT Purchased Services	21,709.98	26,000.00	28,500.00
------	--------------------------	-----------	-----------	-----------

7100	Copier Contract- Maint & Usage	3,003.00	3,600.00	3,604.00
------	-----------------------------------	----------	----------	----------

7255	Security Services	315.00	500.00	500.00
------	----------------------	--------	--------	--------

7321	Janitorial Cleaning & Supplies	2,810.00	3,400.00	3,450.00
------	--------------------------------------	----------	----------	----------

7342	Public Meeting Recordings	3,435.14	5,600.00	5,600.00
------	------------------------------	----------	----------	----------

Total Contract Services		39,414.99	50,100.00	52,654.00
--------------------------------	--	------------------	------------------	------------------

Financial Services

7309	Late Fees	0.00	200.00	200.00
------	-----------	------	--------	--------

7310	Bank Service Charges	5,370.48	7,300.00	7,300.00
------	-------------------------	----------	----------	----------

Total Financial Services		5,370.48	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	Per proposed Budget there should be a 2% increase
------	------------	-----------	-----------	-----------	---

6343	Lien & Notary Fees	15.00	30.00	30.00
------	-----------------------	-------	-------	-------

7325	Insurance	41,642.83	41,792.50	48,300.00	SDRMA estimate is up 15.57%
------	-----------	-----------	-----------	-----------	-----------------------------

Total Ins., Lic. & Regulatory Fees		59,297.86	59,662.50	66,530.00
---	--	------------------	------------------	------------------

Legal & Professional

7304	Professional Services - ACCTG	47,500.00	60,000.00	60,000.00
------	-------------------------------------	-----------	-----------	-----------

100 - ADMINISTRATIONFiscal YTD
04/30/2024FY 2023-2024
BudgetFY 2024-2025
Budget

Notes

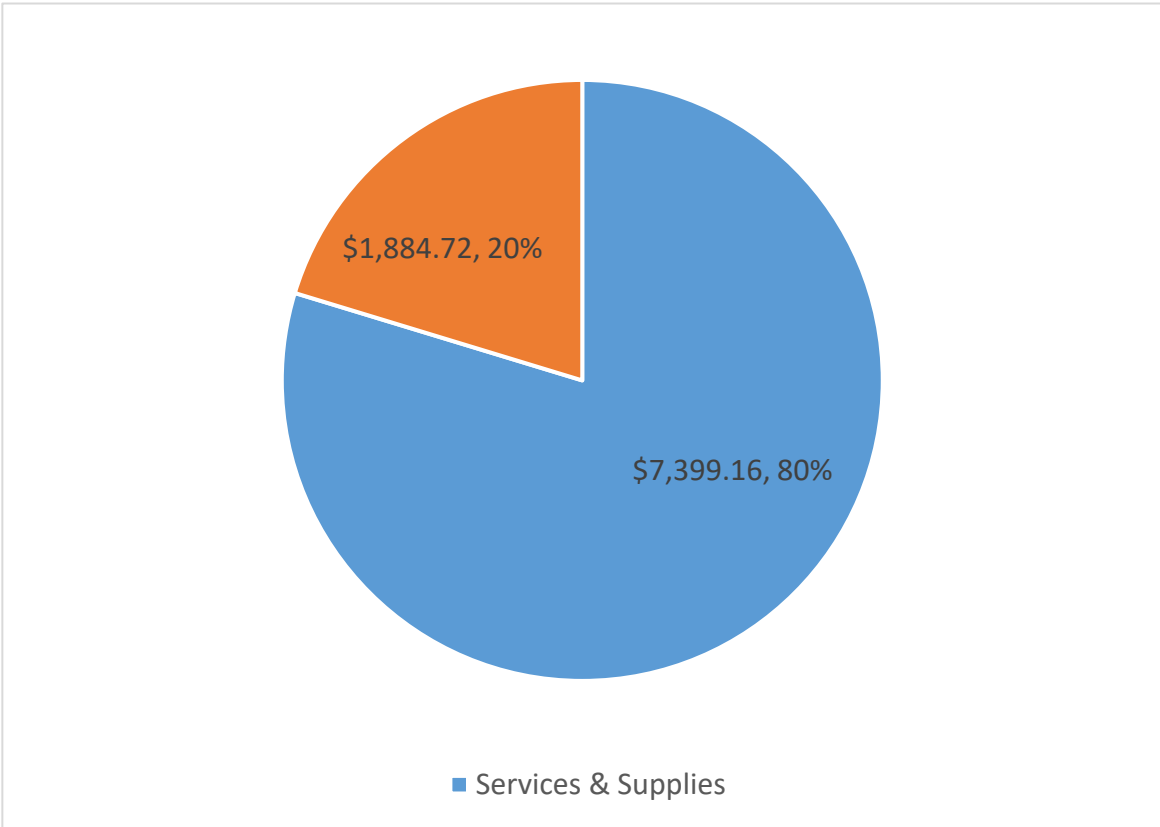
		Fiscal YTD 04/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7305	Auditing Services	23,000.00	23,250.00	24,000.00	
7320	Professional & Consulting Services	2,444.08	2,500.00	800.00	Optimized and GASB 75
7326	Legal Services	5,863.83	24,400.00	20,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	17,000.00	Election this year.
Total Legal & Professional		78,807.91	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	5,072.27	7,500.00	7,000.00	
7160	Postage, Shipping & Mail Supplies	1,274.74	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		15,735.01	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	1,267.50	1,560.00	1,560.00	
6025	Telephone	2,587.39	2,914.00	2,914.00	

100 - ADMINISTRATION

		Fiscal YTD 04/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	32,400.00	39,600.00	40,800.00	Increase in Rent Payment
8610	Electric	3,012.71	4,000.00	4,000.00	
8620	Gas Service	435.37	1,100.00	700.00	
Total Rent & Utilities		39,702.97	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	500.00	500.00	500.00	
7370	Travel Expense	1,346.20	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	317.20	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		2,163.40	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		240,669.23	301,832.50	323,808.00	
Total Expenditures		567,083.92	715,136.00	753,887.50	

FUND 200
BAYRIDGE ESTATES

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
4/30/2024

FY 2023-2024
Budget

FY 2024-2025
Budget

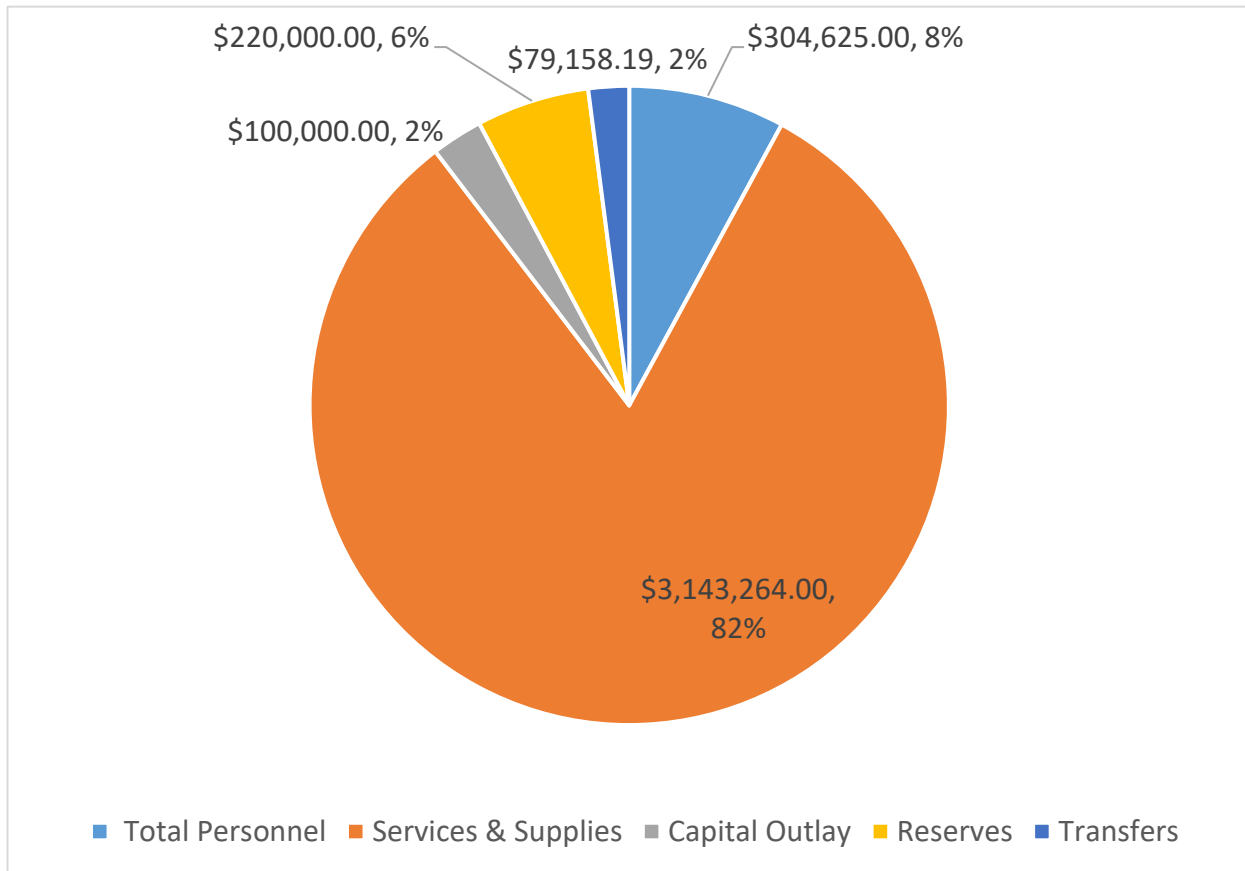
Notes

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 & Septic Assessments	7,555.20	10,000.00	10,000.00	
Total Special Taxes & Assessments		7,555.20	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	419.42	0.00	0.00	
Total Use of Money & Property		419.42	0.00	0.00	
Total Revenues		7,974.62	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 Prep 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	4,445.30	6,724.16	6,724.16	
Total Rent & Utilities		4,445.30	6,724.16	6,724.16	
Total Services & Supplies		4,796.85	7,399.16	7,399.16	
TRANSFERS					
9511	Interfund Transfer Out	1,489.90	1,787.84	1,884.72	
Total Transfers		1,489.90	1,787.84	1,884.72	
Total Expenditures		6,286.75	9,187.00	9,283.88	
Net Revenues over Expenditures		1,687.87	813.00	716.12	

FUND 301

FIRE

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
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	\$3,847,047.19	\$390,357.91
Total Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Net Revenue/Expenses		-\$105,863.15	



301 - FIRE

**Fiscal YTD
4/30/2024**

FY 2023-2024

**FY 2024-2025
Budget**

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	125,105.00	132,239.04
4037	Property Tax Zone B Received	600,555.31	790,343.00	642,637.00
4038	Property Tax Zone B Pass thru	1,273,280.81	1,821,073.00	2,118,324.00
4039	CalFIRE Sched A Prior Year Refunds	254,239.67	0.00	0.00
Total Property Taxes		2,128,075.79	2,736,521.00	2,893,200.04

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	102,993.79	80,000.00	80,000.00
4511	Unrealized Change in Value	(10,372.84)	0.00	0.00
Total Use of Money & Property		92,620.95	80,000.00	80,000.00
Total Revenues		2,263,627.88	3,584,505.00	3,741,184.04

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	16,864.58	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	63,792.63	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		80,657.21	190,000.00	190,000.00

301 - FIRE		Fiscal YTD 4/30/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
Payroll Taxes & Benefits					
5020	Social Security - Employer	4,796.85	10,000.00	10,000.00	
5030	Life Insurance - ER	1,700.94	2,500.00	2,500.00	
5035	AD & D Insurance	373.24	850.00	850.00	
5050	Medicare - ER	1,169.53	2,500.00	2,500.00	
5070	Retirement ER - Regular	46,214.20	62,000.00	60,000.00	UAL 58,998, \$1000 for Legacy CalPERS employee
5102	CA Training Tax - ER	58.64	175.00	175.00	
5120	Workers Comp Insurance - ER	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		62,501.46	95,065.00	100,525.00	
Employment Services					
5000	Medical Exams & Procedures	2,797.00	4,000.00	4,000.00	Current employees
5100	Unemployment Insurance	1,827.23	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	8,014.16	4,000.00	4,000.00	New Employees
Total Employment Services		12,638.39	14,100.00	14,100.00	
Total Personnel		155,797.06	299,165.00	304,625.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	943.62	3,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
Total Clothing & Uniform		943.62	5,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	1,384.00	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,276.40	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	

301 - FIRE		Fiscal YTD 4/30/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
7500	Schedule A Charges	1,273,280.81	2,521,923.00	2,819,174.00	
	Total Contract Services	1,279,041.79	2,533,023.00	2,830,274.00	
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	585.00	5,000.00	73,925.00	Grant Purchase plus PPE for Regular Employees
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	1,416.58	1,300.00	1,800.00	Service change
7238	Paramedic & EMT Small Tools & Supplies	14,088.43	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	18,947.48	61,300.00	130,725.00	
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	8,207.29	7,200.00	8,400.00	
7325	Insurance	64,488.83	64,500.00	74,550.00	Estimate up 15.57%
	Total Ins., Licenses & Regulatory Fees	72,696.12	73,700.00	84,950.00	
Legal & Professional					
7320	Professional & Consulting Services	3,971.92	8,000.00	8,000.00	

301 - FIRE		Fiscal YTD 4/30/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
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		10,094.24	19,500.00	24,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	4,224.21	5,000.00	6,000.00	Increasing Costs
7160	Postage, Shipping & Mail Supplies	769.41	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	
7230	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
7240	Propane	250.00	300.00	300.00	
Total Office/Operations		5,308.37	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	511.97	500.00	500.00	
7224	Kitchen Cookware & Utensils	427.50	800.00	800.00	
7330	Misc Operating Expenses	1,374.45	1,000.00	1,000.00	
Total Other Expense		2,313.92	3,000.00	3,000.00	
Rent & Utilities					
6000	Cell Phones	670.58	910.00	910.00	
6025	Telephone	1,767.44	2,400.00	2,400.00	
8610	Electric	2,459.32	2,460.00	2,460.00	
8620	Gas Service	1,430.85	2,500.00	2,000.00	
8630	Trash Services	2,369.39	2,800.00	2,800.00	
8640	Water and Water Services	4,023.07	6,000.00	6,000.00	
8659	Utility Cable Charges	1,380.82	2,200.00	2,000.00	
8670	Street Lighting	105.81	135.00	135.00	
Total Rent & Utilities		14,207.28	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	

301 - FIRE		Fiscal YTD 4/30/2024	FY 2023-2024	FY 2024-2025 Budget	Notes
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	10,257.37	28,000.00	15,000.00	
Total Repairs &		37,544.95	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	
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		1,441,492.41	2,786,550.00	3,143,264.00	
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	For outfitting Command Vehicle
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	See Vehicle Sinking Fund
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	62,574.40	75,089.28	79,158.19	
Total Transfers		62,574.40	75,089.28	79,158.19	
Total Expenditures		1,693,137.82	3,456,689.28	3,847,047.19	



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	215,238	221,711	228,381	235,249	242,317	249,586	257,057	264,731	272,609	280,693	288,984	297,483	306,191	315,109	324,237	333,575	343,124	352,884	362,855	373,037	383,431	394,037	404,855	415,885	427,128	438,585	450,257	2062/2063
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% A	669,662	693,100	717,350	742,466	768,463	795,000	822,000	850,000	879,000	909,000	940,000	972,000	1,005,000	1,039,000	1,074,000	1,110,000	1,147,000	1,185,000	1,224,000	1,264,000	1,305,000	1,347,000	1,390,000	1,434,000	1,479,000	1,525,000	1,572,000	1,620,000	1,669,000	1,719,000	1,770,000	1,822,000	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	829,000	859,000	890,000	922,000	955,000	989,000	1,024,000	1,060,000	1,097,000	1,135,000	1,174,000	1,214,000	1,255,000	1,297,000	1,340,000	1,384,000	1,429,000	1,475,000	1,522,000	1,570,000	1,619,000	1,669,000	1,720,000	1,772,000	1,825,000	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												
Net Cost		80,000		761,300	90,041						110,148		117,994		408,869	130,822		1,772,196		155,375		178,296												
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												

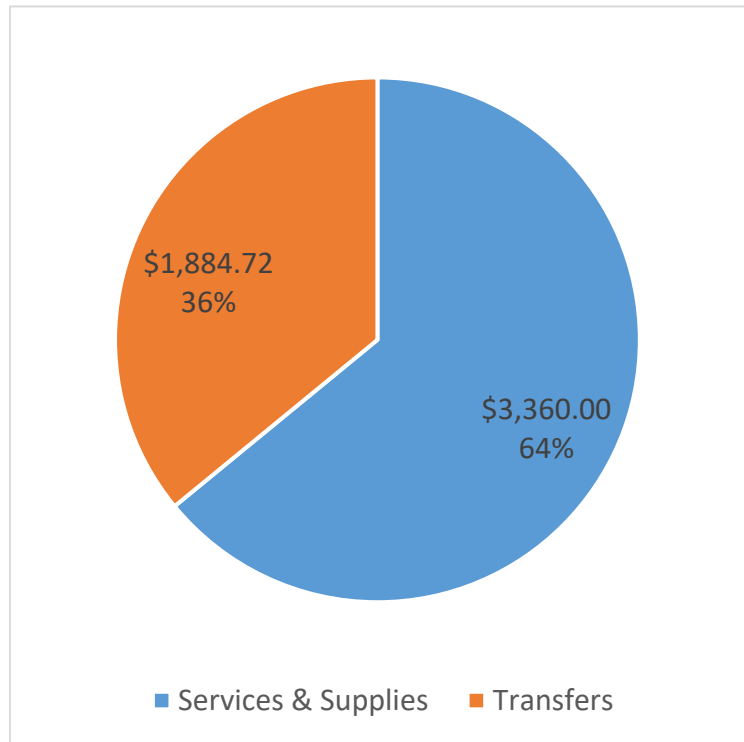
Contribution Each Fiscal Year	B	121,644	85,000	89,250	93,713	98,398	103,318	108,500	113,938	119,640	125,606	131,836	138,330	145,092	152,130	159,444	167,034	174,900	183,042	191,460	200,154	209,124	218,370	227,892	237,690	247,764	258,104	268,710	279,582	290,720	302,124	313,794	325,728	337,926	350,388	363,114	376,106	389,364	402,888	416,678
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 5k 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
K	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

FUND 400
VISTA DE ORO

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
4/30/2024

FY 2023-2024
Budget

2024-2025
Budget

Notes

REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	4,304.36	6,000.00	6,000.00
Total Special Taxes & Assessments		4,304.36	6,000.00	6,000.00
Total Revenues		4,304.36	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	168.75	600.00	600.00	Wallace Group 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	1,755.55	2,460.00	2,460.00
Total Rent & Utilities		1,755.55	2,460.00	2,460.00
Total Services & Supplies		1,924.30	3,360.00	3,360.00

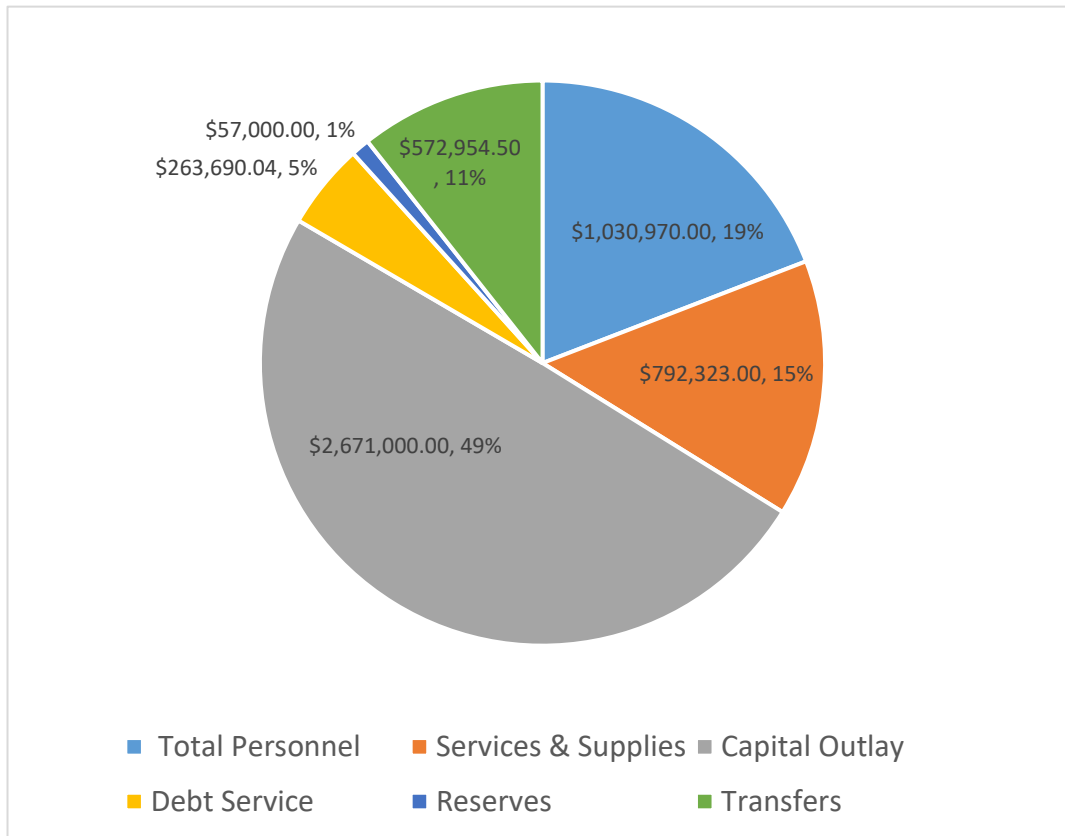
TRANSFERS

9511	Interfund Transfer Out	1,489.80	1,787.84	1,884.72
Total Transfers		1,489.80	1,787.84	1,884.72
Total Expenditures		3,414.10	5,147.84	5,244.72
Net Revenues over Expenditures		890.26	852.16	755.28

FUND 500

WATER

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$792,323.00	\$119,958.00
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	\$5,387,937.54	\$148,018.65
TOTAL Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Net Revenue/Expenses		-\$2,004,561.53	



500 - WATER		Fiscal YTD 4/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4035	Zone A Property Tax Revenue	222,280.32	50,102.00	50,104.96	
	Total Property Taxes	222,280.32	50,102.00	50,104.96	
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	
Service Charges & Fees					
4030	Residential Single Family	1,909,776.76	2,466,860.00	2,525,100.00	
4102	Residential- Multi - Family-Water Sales	199,453.75	253,274.00	259,300.00	
4103	Commercial, Home Care, Retail-Water Sales	443,784.55	348,830.00	357,100.00	
4104	Irrigation- Water Sales	46,096.26	34,568.00	35,400.00	
4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
4931	Water Activation Fees	3,800.00	6,000.00	6,000.00	
4932	Penalties	20,930.96	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	8,460.00	12,000.00	10,000.00	
4937	NSF Fees	400.00	400.00	650.00	
	Total Service Charges & Fees	2,632,737.90	3,143,932.00	3,215,550.00	
Other Revenues					
4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	11,614.90	9,000.00	9,000.00	Service upgrades, Surplus sales
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	

500 - WATER

**Fiscal YTD
4/30/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

		Fiscal YTD 4/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	11,614.90	9,000.00	9,000.00	
Use of Money & Property					
4504	Interest Income	5,874.35	6,492.10	8,721.05	From Drainage Loan
4510	Investment Income on funds	137,072.32	100,000.00	100,000.00	
4511	Unrealized Change in Value	(13,118.68)	0.00	0.00	
	Total Use of Money & Property	129,827.99	106,492.10	108,721.05	
	Total Revenues	3,330,797.63	3,309,526.10	3,383,376.01	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	23,534.28	27,800.00	29,000.00	
8045	Overtime Pay	6,990.55	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,400.00	
8051	Floating Holiday Pay	2,377.28	6,500.00	5,500.00	
8054	Salaries & Wages - Regular	390,477.38	555,450.00	567,500.00	
8056	Retroactive Pay	0.00	1,000.00	500.00	
8060	Sick Leave Pay	21,400.39	18,000.00	13,500.00	
8063	Standby Pay	20,951.44	28,000.00	28,000.00	
8066	Comp Time Used	15,863.55	18,000.00	19,000.00	
8081	Vacation Pay	39,846.97	32,000.00	37,000.00	
	Total Salaries/Wages	523,337.60	698,950.00	712,400.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,475.93	2,000.00	2,000.00	
5031	Disability Insurance	881.74	1,100.00	1,100.00	
5032	Employee Assistance Program	0.00	0.00	302.50	
5035	AD & D Insurance	329.97	450.00	450.00	
5040	LTD Insurance	4,041.87	5,000.00	5,000.00	
5050	Medicare - ER	7,840.48	9,600.00	11,000.00	
5060	Cafeteria Plan - ER	66,384.44	76,500.00	81,000.00	Rate Increase

500 - WATER

**Fiscal YTD
4/30/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

		Fiscal YTD 4/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
5070	Retirement ER - Regular	112,476.04	140,000.00	158,000.00	UAL \$93089 - Legacy 65000
5075	Retirees Medical - ER	1,706.24	2,000.00	300.00	
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	11,302.91	14,400.00	18,900.00	UAL 3500 + 15400 Pepra
Total Payroll Taxes & Benefits		226,438.48	271,050.00	316,610.00	
Employment Services					
5100	Unemployment Insurance - ER	1,522.49	2,000.00	1,800.00	
6200	Hiring, Advertising & Other Costs	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		751,298.57	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	1,424.90	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	877.93	1,056.00	1,140.00	
Total Contract Services		51,261.85	70,306.00	71,880.00	

500 - WATER

**Fiscal YTD
4/30/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

Equipment & Tools

6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	3,079.97	3,500.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	3,942.00	2,000.00	2,000.00	
Total Equipment & Tools		7,547.03	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 conversion \$12,780 implementation; \$19,092 annual
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%
		117,909.22	129,565.00	175,172.00	

Total Ins., Lic. & Regulatory Fees

Legal & Professional

7318	Professional & Consulting BMC	466,579.70	140,000.00	140,000.00	
7320	Professional & Consulting Services	22,892.26	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		490,379.47	164,000.00	203,000.00	

500 - WATER		Fiscal YTD 4/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
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	7,139.75	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	16,059.69	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	916.06	1,000.00	1,000.00	
7237	Process Control & Treatment Supplies	7,071.57	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		50,706.14	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	1,903.30	2,200.00	2,200.00	
6025	Telephone	9,910.83	13,000.00	13,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	118,504.02	145,000.00	145,000.00	
8620	Gas Service	174.36	250.00	250.00	
8630	Trash Services	2,724.71	3,205.00	3,205.00	
8644	Disposal Services	5,186.00	7,600.00	7,600.00	
8670	Street Lighting	882.01	640.00	750.00	
Total Rent & Utilities		139,285.23	171,895.00	172,005.00	

500 - WATER		Fiscal YTD 4/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
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	1,790.48	4,000.00	4,000.00	
6641	R & M - Wells	414.28	1,000.00	22,276.00	New VFD for 10th St Well
6750	R & M - Minor Tools & Equipment	663.97	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	312.69	600.00	600.00	
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	4,881.58	5,000.00	10,000.00	
Total Repairs & Maintenance		22,551.69	24,109.00	55,401.00	
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/Maint enance	959.65	1,600.00	1,600.00	

500 - WATER

**Fiscal YTD
4/30/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

7211	Misc Fuel & Diesel	3,073.51	4,500.00	4,000.00	
7220	Gasoline	6,760.41	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 **12,594.78** **21,800.00** **18,800.00**

Total Services & Supplies **897,336.17** **672,365.00** **792,323.00**

Capital Outlay

9006	Infrastructure CIP	1,737,488.51	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 **1,737,488.51** **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	452,919.50	543,503.36	572,954.50	
------	------------------------	------------	------------	------------	--

Total Transfers **452,919.50** **543,503.36** **572,954.50**

Total Expenditures **4,103,370.12** **5,239,918.89** **5,387,937.54**

Capital Improvement Project Summary

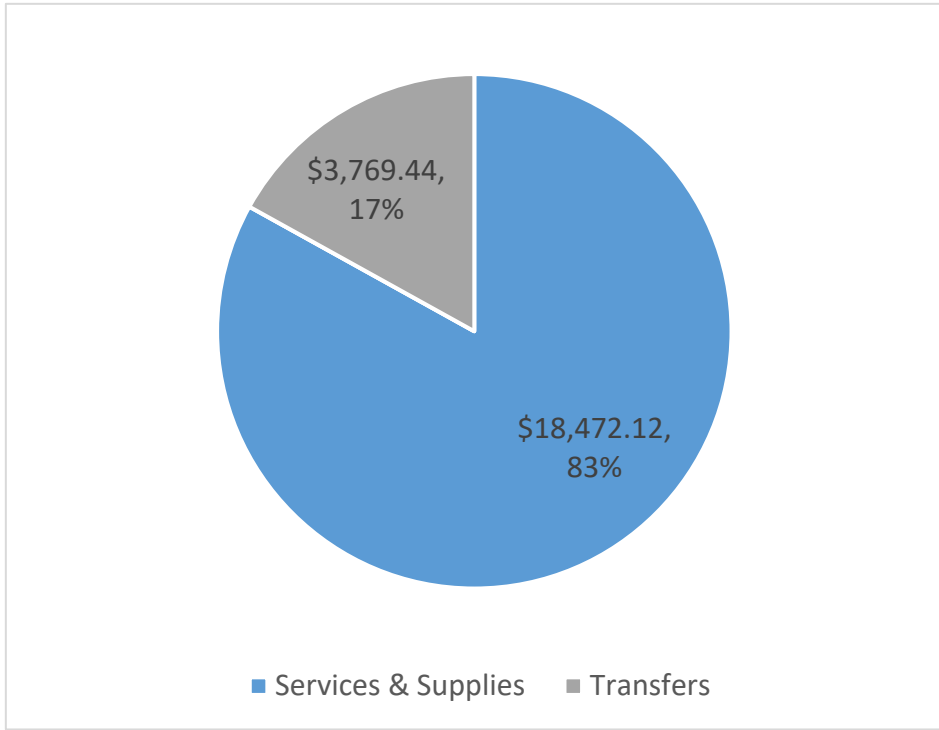
Budget Code	FY 24/25 Projects	Budgeted (Estimated)	FY 23/24 Expenditures	Carryover Balance
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water 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		
----------	---	--------------	--	--

FUND 600
WASTEWATER

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	\$0.00	

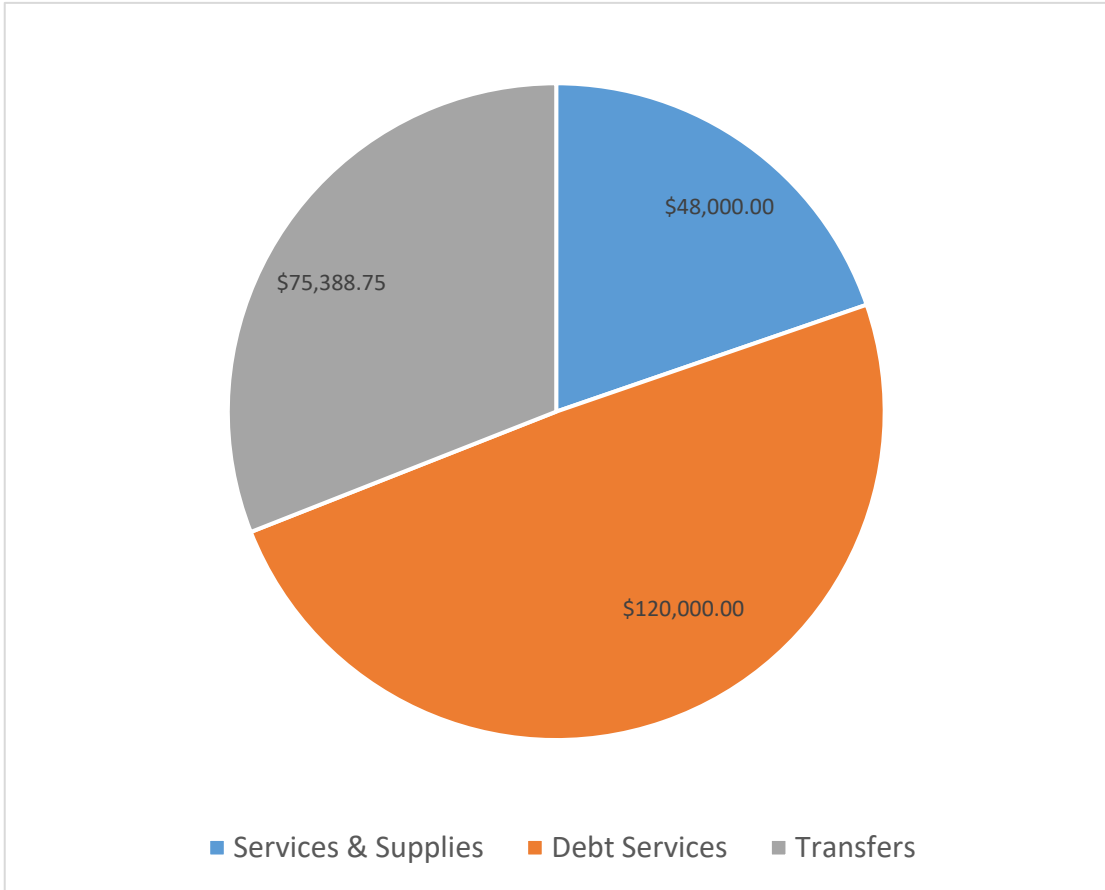


600 - WASTEWATER		Fiscal YTD 4/30/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	21,108.97	21,082.85	22,241.56	
Total Revenues		21,108.97	21,082.85	22,241.56	
<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 & Regulatory Fees		244.08	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	15,088.29	15,692.17	16,352.12	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		15,088.29	15,692.17	16,352.12	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		17,147.37	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	

600 - WASTEWATER		Fiscal YTD 4/30/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
TRANSFERS					
9511	Interfund Transfer Out	2,979.70	3,575.68	3,769.44	
	Total Transfers	2,979.70	3,575.68	3,769.44	
	Total Expenditures	20,127.07	21,387.85	22,241.56	
Net Revenues over Expenditures		981.90	305.00	0.00	

FUND 650
SOLID WASTE

650 - Solid Waste			
Fund 650 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	

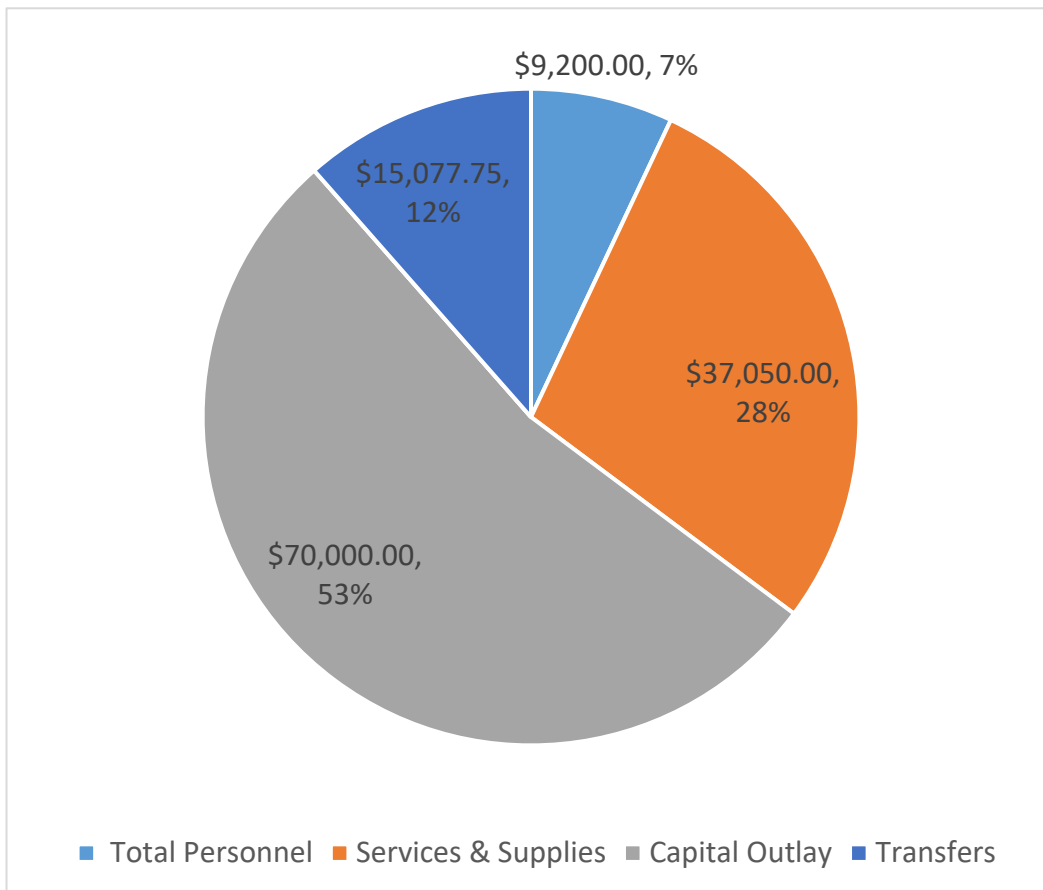


650 - Solid Waste		Fiscal YTD 04/30/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4800	Franchise Revenue	353,060.28	350,000.00	375,000.00	
	Total Property Taxes	353,060.28	350,000.00	375,000.00	
Use of Money & Property					
4510	Investment Income on funds	6,523.62	0.00	5,000.00	
	Total Use of Money & Property	6,523.62	0.00	5,000.00	
	Total Revenues	359,583.90	350,000.00	380,000.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries paid through the cost allocation plan					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	3,372.21	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	3,372.21	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	
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					

650 - Solid Waste		Fiscal YTD 04/30/2024	FY 2023- 2024 Budget	FY 2024- 2025 Budget	Notes
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
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		3,768.96	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		100,000.00	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	59,594.70	71,513.60	75,388.75	
Total Transfers		59,594.70	71,513.60	75,388.75	
Total Expenditures		163,363.66	239,513.60	343,388.75	

FUND 800
DRAINAGE

800 - Drainage			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$275,554.00	\$28,222.61
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	\$275,554.00	\$28,222.61
Net Revenue/Expenses	\$104,988.17	\$78,004.76	



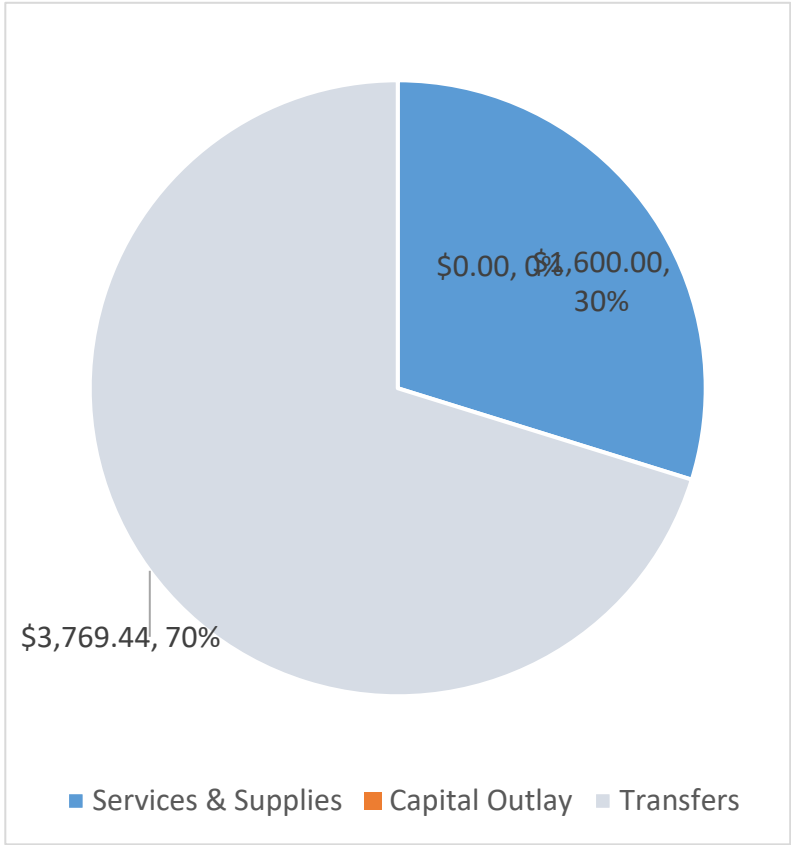
800 - DRAINAGE		Fiscal YTD 04/30/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	109,804.39	134,776.00	
4035	Zone D & F Property Taxes	31,501.98	41,679.00	44,930.00	Based on County Estimate
Total Property Taxes		31,501.98	151,483.39	179,706.00	
Special Taxes & Assessments					
4400	Drainage Assessments	72,593.00	95,248.00	95,248.00	Actual on 9J Tax Rolls
Total Special Taxes & Assessments		72,593.00	95,248.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	361.17	0.00	0.00	
Total Other Revenues		361.17	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	12,602.98	600.00	600.00	
Total Use of Money & Property		12,602.98	600.00	600.00	
Total Revenues		117,059.13	247,331.39	275,554.00	
<u>EXPENDITURES</u>					
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 04/30/2024	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	2,404.76	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		8,319.76	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	997.45	1,350.00	1,350.00	
6025	Telephone	288.11	350.00	350.00	
8610	Electric	1,519.95	1,500.00	1,500.00	
8670	Street Lighting	1,068.66	1,200.00	1,300.00	
Total Rent & Utilities		3,874.17	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	

800 - DRAINAGE		Fiscal YTD 04/30/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
6800	R & M - Grounds & Collection Systems	230.53	5,500.00	1,500.00	
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	912.24	1,200.00	1,000.00	
7220	Gasoline	1,690.12	2,500.00	2,000.00	
	Total Vehicle Maintenance & Repairs	2,602.36	3,700.00	3,000.00	
	Total Services & Supplies	30,161.34	43,600.00	37,050.00	
Debt Service					
2491	Internal Loan Due Water-500	47,562.00	57,398.40	57,500.44	
9023	Debt Service - Interest	5,874.35	6,492.10	8,721.05	
	Total Debt Service	53,436.35	63,890.50	66,221.49	
Capital Outlay					
9006	Infrastructure CIP	48,159.24	70,000.00	70,000.00	
	Total Capital Outlay	48,159.24	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	11,918.90	14,302.72	15,077.75	
	Total Transfers	11,918.90	14,302.72	15,077.75	
	Total Expenditures	150,684.75	203,993.22	197,549.24	

FUND 900
PARKS & RECREATION

900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$25,000.00	\$10,000.00	-\$15,000.00
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	\$10,000.00	-\$15,000.00
Net Revenue/Expenses	\$19,824.32	\$4,630.56	



900 - PARKS & RECREATION

Fiscal YTD FY 2023-2024 FY 2024-2025
4/30/2024 Budget Budget

Notes

<u>REVENUE</u>				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	15,000.00	0.00
4655	Donations	0.00	0.00	0.00
	Total Other Revenues	0.00	15,000.00	0.00
Use of Money & Property				
4510	Investment Income on funds	13,744.93	10,000.00	10,000.00
4511	Unrealized Change in Value	(345.47)	0.00	0.00
	Total Use of Money & Property	13,399.46	10,000.00	10,000.00
	Total Revenues	13,399.46	25,000.00	10,000.00
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	288.94	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
	Total Legal & Professional	288.94	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	288.94	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
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	2,979.70	3,575.68	3,769.44
	Total Transfers	2,979.70	3,575.68	3,769.44
	Total Expenditures	3,268.64	5,175.68	5,369.44
Net Revenues over Expenditures		10,130.82	19,824.32	4,630.56



John Owens, Unit Chief

LOS OSOS SERVICE AGREEMENT

Schedule A

Cost for Providing Fire Protection Services

Fiscal Year 24/25 (July 1, 2024, through June 30, 2025)

Fiscal Year 24/25	
Personnel State	\$2,220,658
Personnel State Admin Fee 12.10%	\$268,700
Fuel & Maintenance	\$70,060
Fuel/Maint. State Admin Fee 12.10%	\$8,477
Projected 5% labor (PS) contract increase (24/25)	\$124,468
State Total	\$2,692,363
CWOH @4.71%	\$126,811
Total with CWOH	\$2,819,174

Staffing increase of one (1) FAE to meet the 66-hour work week and a staffing factor of 3 personnel per position. Also included is the upgrade from Office Tech to Staff Service Analysis.

This schedule is modified annually for application in the subsequent fiscal year. Costs shown above are total budgeted costs to operate Los Osos. Actual Costs associated with Los Osos will be billed quarterly beginning in December.