



February 1, 2024

**TO:** LOCSO Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 5A – 02/01/2024 Board Meeting**  
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2023-2024.

**President**  
Marshall E. Ochylski

**Vice President**  
Christine M. Womack

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

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

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**DESCRIPTION**

Mid-Year budget adjustment requests to Fiscal Year 2023-2024 budget.

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board approve the Mid-Year Adjustment requests as presented for Funds 100, 301, 500, 650, 800 and 900.***

**DISCUSSION**

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2023-2024 budget by Fund. More detailed line-item descriptions of each request are provided as an attachment to the report.

**Fiscal Year 2023-24 Mid-Year Budget Adjustment Request Summary:**

**Fund 100 – Administration**

**Major Adjustment Requests:** Adjustments in Personnel cost resulting in an increase of \$500. There are corresponding decreases in Services and Supplies line items which result in no net increase in the Fund 100 budget.

**Impact to Budget:** Budget neutral

**Fund 100 – Mid-Year Budget Adjustment Summary**

There are minor adjustments in the Fund 100 budget being proposed resulting in no net increase or decrease in the overall budget. There are proposed increases in the Salaries/Wages and Payroll Taxes & Benefits which result in a net increase of \$500. Services and Supplies line items have been reduced to balance any corresponding increases, mainly in Legal Services (7326).

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$715,136.00	\$715,136.00	\$0.00
Expenditures			
Personnel	\$412,803.50	\$413,303.50	\$500.00
Services & Supplies	\$302,332.50	\$301,832.50	-\$500.00
<b>TOTAL Expenditures</b>	<b>\$715,136.00</b>	<b>\$715,136.00</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$715,136.00</b>	<b>\$715,136.00</b>	<b>\$0.00</b>

### **Fund 301 – Fire**

**Major Adjustment Requests:** There are line item increases in Services and Supplies and Capital Outlay that are being proposed. The increases are primarily attributed to Legal and Professional Services (7320 & 7326), Oxygen & Cylinder Rental (7234) and Repairs and Maintenance (6775). To offset the increases, there are decreases in other line items to reduce the overall budget impacts. The primary reductions are in line items for Fire Personal Protection Equipment (6440), Paramedic & EMT Supplies (7238) and Capital Improvements (9006).

On the Revenue side, an increase in Investment Income on Funds (4510) is being recommended.

**Impact to Budget:** The adjustment requests will decrease the Fund 301 operating budget by \$20,364. The individual requests are discussed in the summary section below.

### **Fund 301 – Mid-Year Budget Adjustment Summary**

The following are the adjustments for the significant line-item adjustments. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

<b>GL Code</b>	<b>Description</b>	<b>Current Budget</b>	<b>Amended Budget</b>
<b>4510</b>	Investment Income	\$2,000.00	\$80,000.00
<b>7234</b>	Oxygen & Cylinders	\$ 350.00	\$1,300.00
<b>7320</b>	Professional & Consulting Services	\$3,000.00	\$8,000.00
<b>7326</b>	Legal Services	\$750.00	\$10,000.00
<b>7238</b>	Operation/field Equip	\$1,600.00	\$24,500.00
<b>6440</b>	Fire PPE	\$25,000.00	\$5,000.00
<b>7238</b>	Paramedic Supplies	\$40,000.00	\$27,000.00
<b>9006</b>	Capital Outlay	\$82,567.00	\$62,567.00

The following table summarizes the requested changes to the Fund 301 budget.

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid-Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
Expenditures			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
Total Expenditure	<b>\$3,477,053.28</b>	<b>\$3,456,689.28</b>	<b>-\$20,364.00</b>
Total Revenue	<b>\$3,506,505.00</b>	<b>\$3,584,505.00</b>	<b>\$78,000.00</b>

### **Fund 500 – Water**

#### **Major Adjustment Requests:**

- Adjustments to Personnel costs due to the district having 27 payrolls in this Fiscal Year instead of 26 and a minor increase in Wages and Salaries.
- Adjustments and increases in Services and Supplies which are mainly the result in cost increases to fund Basin Management Committee projects and increases in well pumping cost due to the rise in electricity rates.
- Significant increase in the Capital Outlay budget due to escalated construction and consulting services costs.

#### **Impact to Budget:**

- Net increase in Personnel of \$16,180.00.
- Net increase in the Services and Supplies budget of \$35,648.00.
- Projected net increase in Capital Outlay budget of \$808,000.

### **Fund 500 – Mid-Year Budget Adjustment Summary**

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are slightly ahead of projections most due to a revised estimate in Investment Income and commercial water sales. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in Services and Supplies resulting in a net increase of \$35,648.00 and in Total Personnel, an increase of \$16,180.00. The line item categories that required significant increases are:

- Total Salaries and Wages (increase of \$14,050)
- Legal & Professional (increase \$15,000 related to BMC expenses)
- Rent & Utilities (increase \$31,563 related to electricity expenses)

Staff was able to decrease several line-items to reflect either actual for service or anticipated costs reductions for the fiscal year to offset some of the increases referenced above (see attached budget detail). The overall increase in the operating budget, minus capital outlay, is \$51,828.00.

The following table summarizes the larger budget increases in the **General Ledger line-items** recommended for Mid-Year adjustments:

<b>Salaries &amp; Wages</b>		
8054-Salaries & Wages – Regular	\$5,000.00 increase	Total Salaries & Wages were
8081-Vacation Pay	\$10,000.00 increase	increased due to 27 payrolls in FY
<b>Legal &amp; Professional</b>		
7318- Professional & BMC	\$20,000.00 increase	BMC expenses
<b>Rent &amp; Utilities</b>		
8610-Electricity	\$30,000 increase	Increase in rates

### Capital Outlay Summary of Changes

As identified in the 2023-24 Capital Improvement Plan, there are three capital projects planned for construction.

<b>FY 2023-24 Mid-Year Capital Improvement Projects Status Report</b>				
Budget Code	FY 2023-24 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$2,030,000.00	Pending
500/9006	16th St. North Tank Rehabilitation	\$490,000.00	\$600,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$100,000.00	Pending
	<b>TOTAL</b>	\$1,968,000.00	\$2,730,000.00	

As indicated in the table above, costs have risen dramatically since the original estimates due to multiple factors including supply chain issues for materials causing cost increases, increases in consultant rates and overall inflation. The Program C well Project was originally estimated to cost approximately \$2.1 million in 2021. The actual costs will be closer to \$3.1 million by the time of completion. The District was awarded a grant from the Department of Water Resources (DWR) for \$1.5 million for the Program C Well and Pipeline Project which will help offset the above referenced increase in project cost.

Similar escalated cost issues are attributed to the increase in costs for the 16<sup>th</sup> Street North Tank Rehabilitation Project.

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the revised budget for Fiscal Year 2023-24.

<b>500 - Water</b>			
Fund 500 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,212,526.10	\$3,309,526.10	\$97,000.00
<b>Expenditures</b>			
Total Personnel	\$955,980.00	\$972,160.00	\$16,180.00
Services & Supplies	\$636,717.00	\$672,365.00	\$35,648.00
Capital Outlay	\$1,922,000.00	\$2,730,000.00	\$808,000.00
Debt Service	\$264,890.53	\$264,890.53	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$543,503.36	\$0.00
<b>TOTAL Expenditures</b>	<b>\$4,380,090.89</b>	<b>\$5,239,918.89</b>	<b>\$859,828.00</b>
<b>TOTAL Revenue</b>	<b>\$3,212,526.10</b>	<b>\$3,309,526.10</b>	<b>\$97,000.00</b>

## **Fund 650 – Solid Waste**

**Major Adjustment Requests:** An increase in Professional and Legal line item, 7320, to fund the upcoming 2025 Solid Waste Base Year rate application review and District’s share of an update to the Solid Waste rate setting methodology.

**Impact to Budget:** Increase Services and Supplies budget of \$31,000

### **Fund 650 – Mid-Year Budget Adjustment Summary**

As indicated, there is an increase in the Fund 650 budget of \$31,000.

The following table summarizes the requested changes to the Fund 650 budget. More detail is provided in the attached item detail document.

<b>650 - Solid Waste</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$350,000.00	\$350,000.00	\$0.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$17,000.00	\$48,000.00	\$31,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,513.60	\$71,513.60	\$0.00
<b>TOTAL Expenditures</b>	<b>\$208,513.60</b>	<b>\$239,513.60</b>	<b>\$31,000.00</b>
<b>TOTAL Revenue</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>

## **Fund 800 – Drainage**

**Major Adjustment Requests:** Minor increases in Services and Supplies various categories; major increase in Capital Outlay budget associated with two Cabrillo basin studies related to permanent repairs and watershed hydrology and peak water flow.

### **Impact to Budget:**

- Increase in the Services & Supplies budget of \$9,650.00
- Increase in the Capital Outlay budget of \$52,000

### **Fund 800 – Mid-Year Budget Adjustment Summary**

As indicated, there is an increase in the Fund 800 budget of \$61,650.00. The most significant increase in the Capital Outlay budget is associated with two Cabrillo Stormwater Basin studies that have been recently completed.

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

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$247,331.39	\$247,331.39	\$0.00
Expenditures			
Total Personnel	\$12,200.00	\$12,200.00	\$0.00
Services & Supplies	\$33,950.00	\$43,600.00	\$9,650.00
Capital Outlay	\$18,000.00	\$70,000.00	\$52,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$14,302.72	\$0.00
Debt Service	\$63,890.50	\$63,890.50	\$0.00
<b>TOTAL Expenditures</b>	<b>\$142,343.22</b>	<b>\$203,993.22</b>	<b>\$61,650.00</b>
<b>TOTAL Revenue</b>	<b>\$247,331.39</b>	<b>\$247,331.39</b>	<b>\$0.00</b>

**Fund 900 – Parks and Recreation**

**Major Adjustment Requests:** An increase in Investment Income, line item 4510, to reflect income received more accurately. A decrease in Infrastructure CIP, line item 9006, as there are no projects planned for the 23/24 FY.

**Impact to Budget:** Increase in Revenue of \$9,300 and a Decrease in Capital Outlay of \$42,000.

**Fund 900 – Mid-Year Budget Adjustment Summary**

As indicated, there is a decrease in the Fund 900 budget of \$42,000.

The following table summarizes the requested changes to the Fund 900 budget. More detail is provided in the attached item detail document.

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$15,700.00	\$25,000.00	\$9,300.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$0.00	-\$42,000.00
Transfers	\$3,575.68	\$3,575.68	\$0.00
<b>TOTAL Expenditures</b>	<b>\$47,175.68</b>	<b>\$5,175.68</b>	<b>-\$42,000.00</b>
<b>TOTAL Revenue</b>	<b>\$15,700.00</b>	<b>\$25,000.00</b>	<b>\$9,300.00</b>

**Advisory Committee Action**

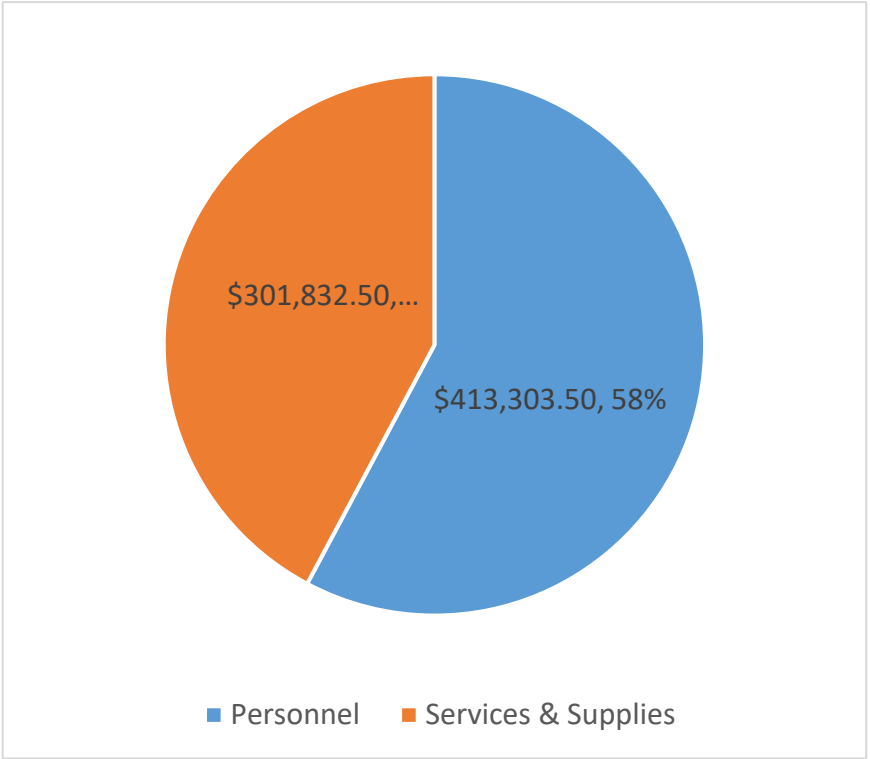
The Utilities Advisory Committee reviewed the Fund 500 and 800 budgets at their January 17, 2024 meeting and recommended approval of the mid-year budget adjustments as presented.

The Finance Advisory Committee will review the entire mid-year budget document at their January 29, 2024 meeting. Staff will report on their recommendations at the February 1<sup>st</sup> Board meeting.

**Attachments**

23/24 Mid-Year Budget Line-Item Details

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$715,136.00	\$715,136.00	\$0.00
<b>Expenditures</b>			
<b>Personnel</b>	\$412,803.50	\$413,303.50	\$500.00
<b>Services &amp; Supplies</b>	\$302,332.50	\$301,832.50	-\$500.00
<b>TOTAL Expenditures</b>	<b>\$715,136.00</b>	<b>\$715,136.00</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$715,136.00</b>	<b>\$715,136.00</b>	<b>\$0.00</b>





**100 - ADMINISTRATION**

**Fiscal YTD  
12/31/23**

**FY 2023-2024  
Budget**

**FY 2023-2024  
Mid-Year Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	357,657.96	715,136.00	715,136.00
4930	Other Revenue	0.00	0.00	0.00

**Total Service Charges & Fees** 357,657.96 715,136.00 715,136.00

**Use of Money & Property**

4510	Investment Income on funds	1,343.99	0.00	0.00
4511	Unrealized Change in Value	888.39	0.00	0.00

**Total Use of Money & Property** 2,232.38 0.00 0.00

**Total Revenues** 359,890.34 715,136.00 715,136.00

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	4,400.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	5,589.08	14,000.00	14,000.00	
8045	Overtime Pay	0.00	750.00	750.00	
8050	Administrative Leave Pay	4,634.88	5,800.00	6,800.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	138,138.94	287,000.00	287,000.00	
8060	Sick Leave Pay	1,792.08	6,250.00	4,250.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	10,797.86	13,000.00	14,000.00	

**Total Salaries/Wages** 167,625.17 344,350.00 344,350.00 Budget neutral just moved  
around to better budget

**Payroll Taxes & Benefits**

5020	FICA - ER	272.80	1,116.00	1,116.00
5030	Life Insurance - ER	235.08	525.00	525.00

**100 - ADMINISTRATION**

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
5031	Disability Insurance	198.35	500.00	600.00	
5035	AD & D Insurance	53.30	125.00	125.00	
5040	LTD Insurance	896.90	1,900.00	1,900.00	
5050	Medicare - ER	2,537.34	4,900.00	5,200.00	
5060	Cafeteria Plan - ER	12,949.93	27,150.00	27,150.00	
5070	Retirement ER - Regular	210.00	2,500.00	2,500.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	250.00	
5102	CA Employee Training Tax - ER	4.40	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,400.00	1,500.00	Actual
5124	Retirement - ER - Tier 2	11,248.66	26,200.00	26,200.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>30,105.57</b>	<b>66,603.50</b>	<b>67,103.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	158.40	1,500.00	1,500.00	
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	
<b>Total Employment Services</b>		<b>158.40</b>	<b>1,850.00</b>	<b>1,850.00</b>	
<b>Total Personnel</b>		<b>197,889.14</b>	<b>412,803.50</b>	<b>413,303.50</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	200.00	200.00	
<b>Total Clothing &amp; Uniform</b>		<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	

**100 - ADMINISTRATION**

**Fiscal YTD  
12/31/23**

**FY 2023-2024  
Budget**

**FY 2023-2024  
Mid-Year Budget**

**Notes**

**Contract Services**

6100	Labor & Support-IT Services	6,449.53	11,000.00	11,000.00
6110	IT Purchased Services	14,194.00	26,000.00	26,000.00
7100	Copier Contract-Maint & Usage	1,801.80	3,600.00	3,600.00
7255	Security Services	210.00	900.00	500.00
7321	Janitorial Cleaning & Supplies	1,726.00	3,400.00	3,400.00
7342	Public Meeting Recordings	2,011.18	5,600.00	5,600.00
<b>Total Contract Services</b>		<b>26,392.51</b>	<b>50,500.00</b>	<b>50,100.00</b>

New Security Company

**Financial Services**

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	3,159.92	1,400.00	7,300.00
<b>Total Financial Services</b>		<b>3,159.92</b>	<b>1,600.00</b>	<b>7,500.00</b>

Fees no longer paid by interest earned in Mechanics Bank due to new investment procedures.

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

6340	Misc Fees	0.00	200.00	200.00
6341	LAFCO Fees	17,640.03	19,075.00	17,640.00
6343	Lien & Notary Fees	15.00	30.00	30.00
7325	Insurance	41,642.83	41,792.50	41,792.50
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>59,297.86</b>	<b>61,097.50</b>	<b>59,662.50</b>

Actual

**Legal & Professional**

7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00
7305	Auditing Services	21,900.00	23,250.00	23,250.00
7320	Professional & Consulting Services	41.05	2,500.00	2,500.00

Optimized and GASB 75

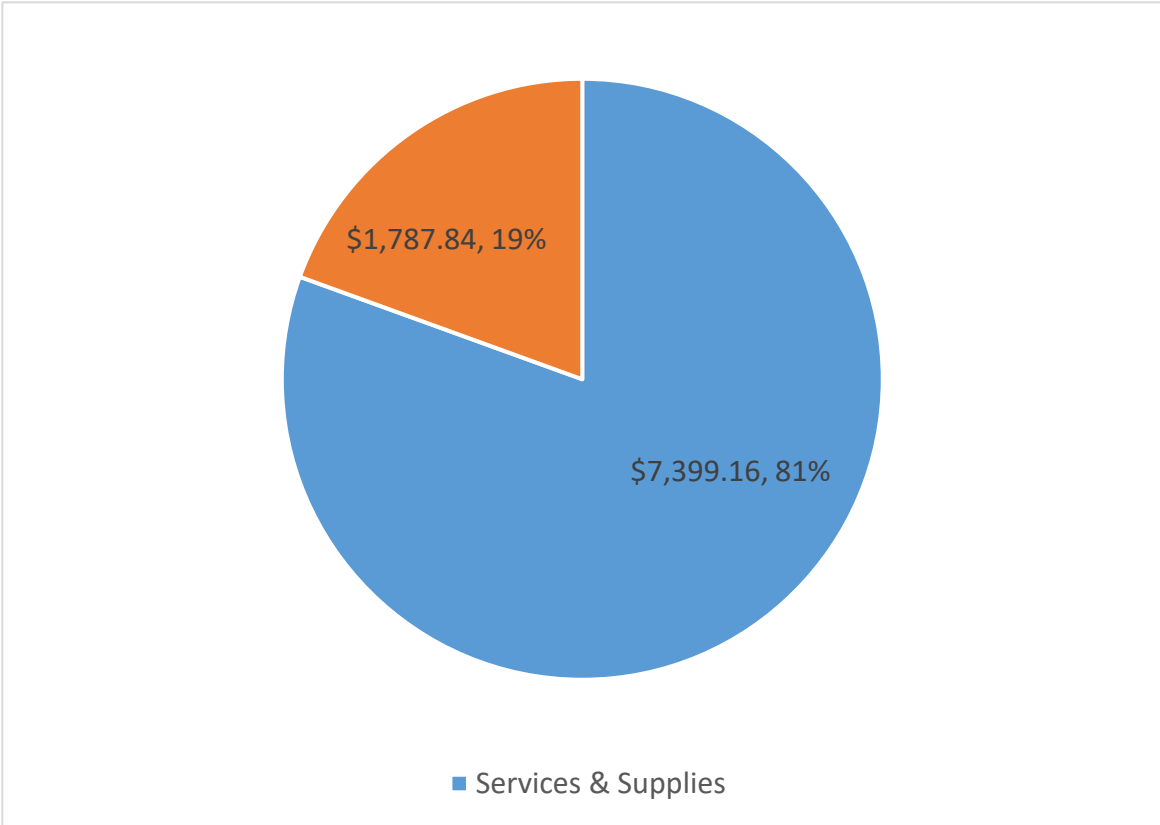
**100 - ADMINISTRATION**

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
7326	Legal Services	3,538.83	30,000.00	24,400.00	Decreased to Balance Budget
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>52,979.88</b>	<b>116,250.00</b>	<b>110,650.00</b>	
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	1,001.00	1,500.00	1,200.00	ASM Computer on upgrade list
7140	General Supplies & Minor Equipment	2,272.34	7,500.00	7,500.00	
7160	Postage, Shipping & Mail Supplies	838.60	1,700.00	1,700.00	
7226	Membership & Dues	100.00	8,750.00	8,400.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>4,211.94</b>	<b>20,450.00</b>	<b>19,800.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>225.00</b>	<b>225.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	747.50	1,560.00	1,560.00	
6025	Telephone	1,439.21	3,000.00	2,914.00	
7350	Rent - Meetings	0.00	200.00	200.00	

**100 - ADMINISTRATION**

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
7352	Rent - Offices & Other Structures	18,800.00	37,200.00	39,600.00	Increase in Rent
8610	Electric	1,602.19	4,000.00	4,000.00	
8620	Gas Service	120.99	1,250.00	1,100.00	
<b>Total Rent &amp; Utilities</b>		<b>22,709.89</b>	<b>47,210.00</b>	<b>49,374.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	121.11	100.00	121.00	Actual
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
<b>Total Repairs &amp; Maintenance</b>		<b>121.11</b>	<b>100.00</b>	<b>121.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	1,220.00	500.00	500.00	
7370	Travel Expense	367.80	2,500.00	2,000.00	ASM Travel
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	73.92	600.00	600.00	
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>1,661.72</b>	<b>4,700.00</b>	<b>4,200.00</b>	
<b>Debt Service</b>					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Services &amp; Supplies</b>		<b>170,534.83</b>	<b>302,332.50</b>	<b>301,832.50</b>	

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$10,000.00	\$10,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,399.16	\$7,399.16	\$0.00
<b>Transfers</b>	\$1,787.84	\$1,787.84	\$0.00
<b>TOTAL Expenditures</b>	<b>\$9,187.00</b>	<b>\$9,187.00</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>

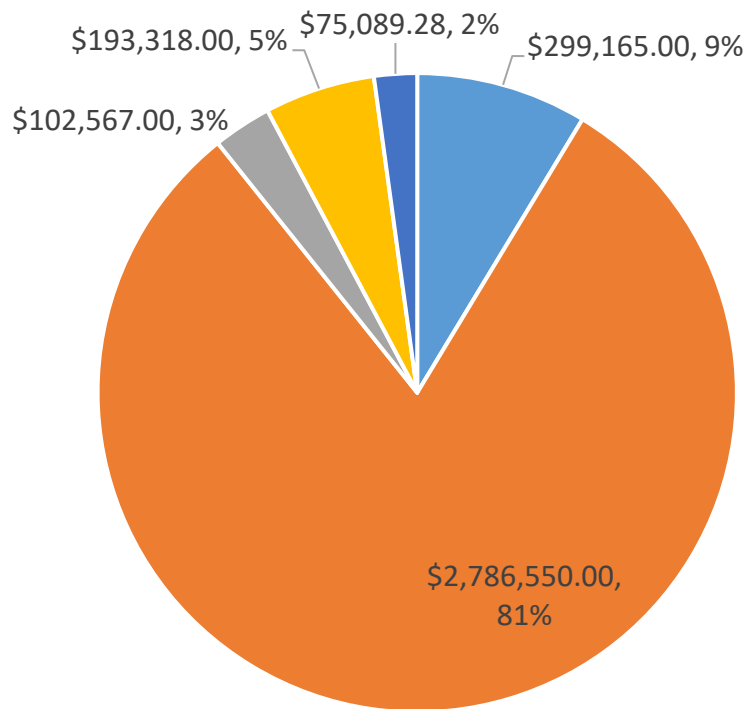


**200 - BAYRIDGE ESTATES**

Fiscal YTD      FY 2023-2024      FY 2023-2024  
 12/31/23      Budget      Mid Year  
    Budget      Budget      Notes

<b>REVENUE</b>					
<b>Property Taxes</b>					
4035	Zone F Property Taxes	0.00	0.00	0.00	
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	2,513.76	10,000.00	10,000.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>2,513.76</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	125.80	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>125.80</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>2,639.56</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	351.55	600.00	600.00	Tax Roll Preparation and Property Tax Assessment
7325	Insurance	0.00	0.00	0.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>351.55</b>	<b>600.00</b>	<b>600.00</b>	
<b>Legal &amp; Professional</b>					
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
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	2,608.02	6,724.16	6,724.16	
	<b>Total Rent &amp; Utilities</b>	<b>2,608.02</b>	<b>6,724.16</b>	<b>6,724.16</b>	
	<b>Total Services &amp; Supplies</b>	<b>2,959.57</b>	<b>7,399.16</b>	<b>7,399.16</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	893.94	1,787.84	1,787.84	
	<b>Total Transfers</b>	<b>893.94</b>	<b>1,787.84</b>	<b>1,787.84</b>	
	<b>Total Expenditures</b>	<b>3,853.51</b>	<b>9,187.00</b>	<b>9,187.00</b>	

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid-Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
<b>Expenditures</b>			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
<b>Total Expenditure</b>	<b>\$3,477,053.28</b>	<b>\$3,456,689.28</b>	<b>-\$20,364.00</b>
<b>Total Revenue</b>	<b>\$3,506,505.00</b>	<b>\$3,584,505.00</b>	<b>\$78,000.00</b>



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



**301 - FIRE**

**Fiscal YTD  
12/31/2023**

**FY 2023-2024**

**FY 2023-2024  
Mid-Year  
Budget**

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
<b>4034</b>	Zone A Property Tax Revenue	0.00	125,105.00	125,105.00	
<b>4037</b>	Property Tax Zone B Received	217,354.14	790,343.00	790,343.00	
<b>4038</b>	Property Tax Zone B Pass thru	0.00	1,821,073.00	1,821,073.00	
<b>Total Property Taxes</b>		<b>217,354.14</b>	<b>2,736,521.00</b>	<b>2,736,521.00</b>	
<b>Grant Revenue</b>					
<b>4949</b>	Govt-State Grants	0.00	0.00	0.00	
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00	
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
<b>4050</b>	Special Fire Tax	0.00	673,342.00	673,342.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>700,850.00</b>	<b>700,850.00</b>	
<b>Other Revenues</b>					
<b>4000</b>	Ambulance Agreement	21,365.57	67,134.00	67,134.00	
<b>4040</b>	Refunds	41,362.98	0.00	0.00	
<b>Total Other Revenues</b>		<b>62,728.55</b>	<b>67,134.00</b>	<b>67,134.00</b>	
<b>Use of Money &amp; Property</b>					
<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00	
<b>4510</b>	Investment Income on funds	42,346.14	2,000.00	80,000.00	Increase due to new investment strategy
<b>4511</b>	Unrealized Change in Value	26,674.57	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>69,020.71</b>	<b>2,000.00</b>	<b>80,000.00</b>	
<b>Total Revenues</b>		<b>349,103.40</b>	<b>3,506,505.00</b>	<b>3,584,505.00</b>	

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	9,647.18	38,000.00	38,000.00	
<b>8340</b>	Resv FF-Shift Coverage	29,656.63	150,000.00	150,000.00	
<b>8345</b>	Resv FF-Special Projects	0.00	2,000.00	2,000.00	
<b>Total Salaries/Wages</b>		<b>39,303.81</b>	<b>190,000.00</b>	<b>190,000.00</b>	

**301 - FIRE**

**Fiscal YTD  
12/31/2023**

**FY 2023-2024**

**FY 2023-2024  
Mid-Year  
Budget**

Notes

**Payroll Taxes &  
Benefits**

<b>5020</b>	Social Security - Employer	2,235.95	10,000.00	10,000.00
<b>5030</b>	Life Insurance - ER	973.00	2,500.00	2,500.00
<b>5035</b>	AD & D Insurance	215.00	850.00	850.00
<b>5050</b>	Medicare - ER	569.92	2,500.00	2,500.00
<b>5070</b>	Retirement ER - Regular	27,868.52	62,000.00	62,000.00
<b>5102</b>	CA Training Tax - ER	17.75	175.00	175.00
<b>5120</b>	Workers Comp Insurance - ER	7,442.49	8,540.00	8,540.00
<b>5124</b>	Retirement - ER - Tier 2	745.57	8,500.00	8,500.00
<b>Total Payroll Taxes &amp; Benefits</b>		<b>40,068.20</b>	<b>95,065.00</b>	<b>95,065.00</b>

**Employment Services**

<b>5000</b>	Medical Exams & Procedures	328.00	4,000.00	4,000.00	Current employees
<b>5100</b>	Unemployment Insurance	640.26	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	3,986.50	4,000.00	4,000.00	New Employees
<b>Total Employment Services</b>		<b>4,954.76</b>	<b>14,100.00</b>	<b>14,100.00</b>	

**Total Personnel** **84,326.77** **299,165.00** **299,165.00**

**Services & Supplies**

**Clothing & Uniform**

<b>7246</b>	Uniform & Gear	51.00	3,000.00	3,000.00
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00
<b>Total Clothing &amp; Uniform</b>		<b>51.00</b>	<b>5,000.00</b>	<b>5,000.00</b>

**Contract Services**

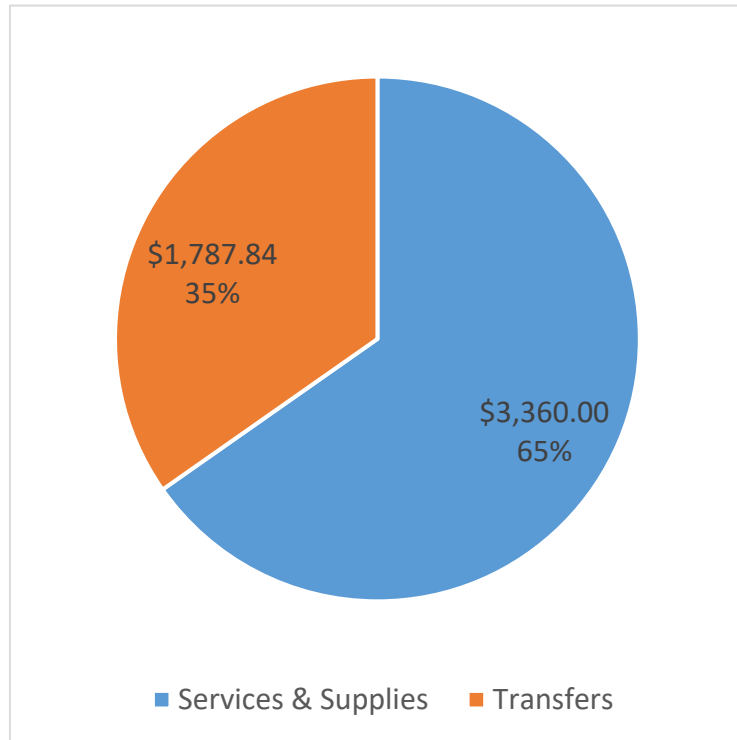
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00
<b>6110</b>	IT Purchased Services	630.00	1,500.00	1,500.00
<b>7100</b>	Copier Contract-Maint & Usage	765.84	2,500.00	2,500.00
<b>7202</b>	Building Alarms & Security	420.00	1,100.00	1,100.00
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00
<b>7500</b>	Schedule A Charges	0.00	2,521,923.00	2,521,923.00
<b>Total Contract Services</b>		<b>4,286.42</b>	<b>2,533,023.00</b>	<b>2,533,023.00</b>

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023-2024</b>	<b>FY 2023-2024 Mid-Year Budget</b>	<b>Notes</b>
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	0.00	25,000.00	5,000.00	No Grant Purchase this year
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	3,000.00	3,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	376.40	350.00	1,300.00	Change in service type and cost is up.
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	7,220.16	40,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	35.38	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>10,404.71</b>	<b>93,350.00</b>	<b>61,300.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	36.00	36.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>96.00</b>	<b>96.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	7,209.79	7,200.00	7,200.00	
<b>7325</b>	Insurance	64,488.83	64,120.00	64,500.00	Actual
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>71,698.62</b>	<b>73,320.00</b>	<b>73,700.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	2,213.18	3,000.00	8,000.00	\$7500 Tenera for MapBook Update
<b>7326</b>	Legal Services	6,022.32	750.00	10,000.00	Legal Counsel for Overage Reimbursement
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>8,235.50</b>	<b>5,250.00</b>	<b>19,500.00</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023-2024</b>	<b>FY 2023-2024 Mid-Year Budget</b>	<b>Notes</b>
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	2,434.73	5,000.00	5,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	4.44	2,000.00	2,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
<b>7240</b>	Propane	0.00	100.00	300.00	Cost is up
<b>Total Office/Operations</b>		<b>2,503.92</b>	<b>10,200.00</b>	<b>10,400.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	249.55	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	427.50	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	0.00	6,000.00	1,000.00	
<b>Total Other Expense</b>		<b>677.05</b>	<b>8,000.00</b>	<b>3,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	405.50	840.00	910.00	Cost went up
<b>6025</b>	Telephone	1,047.95	3,000.00	2,400.00	
<b>8610</b>	Electric	2,459.32	1,000.00	2,460.00	Actual - true up
<b>8620</b>	Gas Service	459.80	2,500.00	2,500.00	
<b>8630</b>	Trash Services	1,538.55	2,800.00	2,800.00	
<b>8640</b>	Water and Water Services	2,162.78	6,000.00	6,000.00	
<b>8659</b>	Utility Cable Charges	785.62	2,200.00	2,200.00	
<b>8670</b>	Street Lighting	61.56	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>8,921.08</b>	<b>18,475.00</b>	<b>19,405.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	525.92	500.00	526.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	189.74	5,000.00	3,000.00	
<b>6750</b>	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	23,426.92	1,600.00	24,500.00	Engine Failure and Replacement
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023-2024</b>	<b>FY 2023-2024 Mid-Year Budget</b>	<b>Notes</b>
<b>6900</b>	R & M - Buildings & Structures	6,033.05	28,000.00	28,000.00	
<b>Total Repairs &amp;</b>		<b>30,175.63</b>	<b>38,800.00</b>	<b>59,726.00</b>	
<b>Travel &amp; Training</b>					
<b>6300</b>	DMV Driv Lic Class B	0.00	0.00	0.00	
<b>7141</b>	CERT Training Supplies	0.00	100.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	394.64	400.00	400.00	
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>394.64</b>	<b>1,400.00</b>	<b>1,400.00</b>	
<b>Total Services &amp; Supplies</b>		<b>137,348.57</b>	<b>2,786,914.00</b>	<b>2,786,550.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	20,567.45	82,567.00	62,567.00	
<b>9085</b>	Vehicle Purchase	0.00	40,000.00	40,000.00	Outfitting new Command Vehicle and Utility
<b>Total Capital Outlay</b>		<b>20,567.45</b>	<b>122,567.00</b>	<b>102,567.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement	0.00	103,318.00	103,318.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>193,318.00</b>	<b>193,318.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	37,544.64	75,089.28	75,089.28	
<b>Total Transfers</b>		<b>37,544.64</b>	<b>75,089.28</b>	<b>75,089.28</b>	
<b>Total Expenditures</b>		<b>279,787.43</b>	<b>3,477,053.28</b>	<b>3,456,689.28</b>	

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid Year Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,787.84	\$1,787.84	\$0.00
<b>TOTAL Expenditures</b>	<b>\$5,147.84</b>	<b>\$5,147.84</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>



**400 - VISTA DE ORO**

Fiscal YTD FY 2023-2024 FY 2023-2024  
 12/31/2023 Budget Mid-Year Budget Notes

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	1,358.06	6,000.00	6,000.00
<b>Total Special Taxes &amp; Assessments</b>		<b>1,358.06</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Total Revenues</b>		<b>1,358.06</b>	<b>6,000.00</b>	<b>6,000.00</b>

**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	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>168.75</b>	<b>600.00</b>	<b>600.00</b>	

**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
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

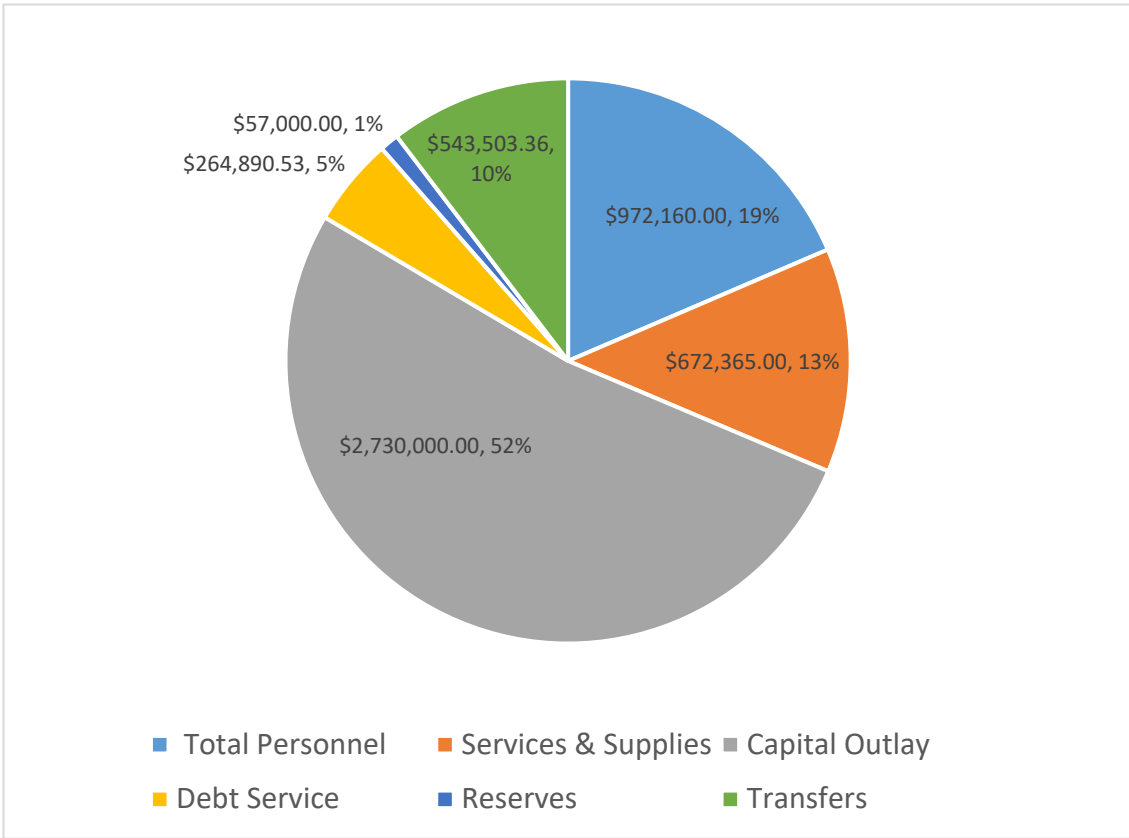
**Rent & Utilities**

8670	Street Lighting	1,791.93	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,791.93</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,960.68</b>	<b>3,360.00</b>	<b>3,360.00</b>

**TRANSFERS**

9511	Interfund Transfer Out	893.88	1,787.84	1,787.84
<b>Total Transfers</b>		<b>893.88</b>	<b>1,787.84</b>	<b>1,787.84</b>
<b>Total Expenditures</b>		<b>2,854.56</b>	<b>5,147.84</b>	<b>5,147.84</b>

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,212,526.10	\$3,309,526.10	\$97,000.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$955,980.00	\$972,160.00	\$16,180.00
<b>Services &amp; Supplies</b>	\$636,717.00	\$672,365.00	\$35,648.00
<b>Capital Outlay</b>	\$1,922,000.00	\$2,730,000.00	\$808,000.00
<b>Debt Service</b>	\$264,890.53	\$264,890.53	\$0.00
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$543,503.36	\$543,503.36	\$0.00
<b>TOTAL Expenditures</b>	<b>\$4,380,090.89</b>	<b>\$5,239,918.89</b>	<b>\$859,828.00</b>
<b>TOTAL Revenue</b>	<b>\$3,212,526.10</b>	<b>\$3,309,526.10</b>	<b>\$97,000.00</b>





**500 - WATER**

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**Notes**

<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	80,735.23	50,102.00	50,102.00	
	<b>Total Property Taxes</b>	<b>80,735.23</b>	<b>50,102.00</b>	<b>50,102.00</b>	
<b>Grant Revenue</b>					
4950	Grants	0.00	0.00	0.00	
4965	BMC	23,905.56	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>23,905.56</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,208,287.00	2,466,860.00	2,466,860.00	
4102	Residential- Multi - Family-Water Sales	123,194.50	253,274.00	253,274.00	
4103	Commercial, Home Care, Retail-Water Sales	283,604.77	348,830.00	348,830.00	
4104	Irrigation- Water Sales	34,656.21	34,568.00	34,568.00	
4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
4931	Water Activation Fees	2,200.00	6,000.00	6,000.00	
4932	Penalties	12,741.06	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	4,700.00	12,000.00	12,000.00	
4937	NSF Fees	250.00	400.00	400.00	
	<b>Total Service Charges &amp; Fees</b>	<b>1,669,669.16</b>	<b>3,143,932.00</b>	<b>3,143,932.00</b>	
<b>Other Revenues</b>					
4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	7,961.55	6,000.00	9,000.00	Service upgrades, Surplus sales
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	<b>Total Other Revenues</b>	<b>7,961.55</b>	<b>6,000.00</b>	<b>9,000.00</b>	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2023-2024 Mid-Year Budget</b>	<b>Notes</b>
<b>Use of Money &amp; Property</b>					
4504	Interest Income	3,425.24	6,492.10	6,492.10	From Drainage Loan
4510	Investment Income on funds	63,316.51	6,000.00	100,000.00	
4511	Unrealized Change in Value	33,735.77	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>100,477.52</b>	<b>12,492.10</b>	<b>106,492.10</b>	
<b>Total Revenues</b>		<b>1,882,749.02</b>	<b>3,212,526.10</b>	<b>3,309,526.10</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	11,120.28	27,800.00	27,800.00	
8045	Overtime Pay	3,916.08	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,200.00	
8051	Floating Holiday Pay	1,291.52	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	247,166.00	550,450.00	555,450.00	
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	11,009.78	14,000.00	18,000.00	
8063	Standby Pay	12,901.94	32,950.00	28,000.00	
8066	Comp Time Used	9,096.51	18,000.00	18,000.00	
8081	Vacation Pay	21,783.72	22,000.00	32,000.00	
<b>Total Salaries/Wages</b>		<b>320,181.59</b>	<b>684,900.00</b>	<b>698,950.00</b>	Slight Increase of 2% to the overall salaries portion. This is due to 27 payrolls in the Fiscal Year.
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	870.41	2,000.00	2,000.00	
5031	Disability Insurance	522.49	1,100.00	1,100.00	
5035	AD & D Insurance	197.01	450.00	450.00	
5040	LTD Insurance	2,375.07	5,000.00	5,000.00	
5050	Medicare - ER	4,787.41	9,600.00	9,600.00	
5060	Cafeteria Plan - ER	38,725.66	75,000.00	76,500.00	
5070	Retirement ER - Regular	67,913.52	140,000.00	140,000.00	
5075	Retirees Medical - ER	1,072.52	2,000.00	2,000.00	
5102	CA Training Tax - ER	0.00	50.00	50.00	
5120	Workers Comp Insurance - ER	19,946.37	19,320.00	19,950.00	Actual

**500 - WATER**

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**Notes**

5124	Retirement - ER - Tier 2	7,211.28	14,400.00	14,400.00
<b>Total Payroll Taxes &amp; Benefits</b>		<b>143,621.74</b>	<b>268,920.00</b>	<b>271,050.00</b>
<b>Employment Services</b>				
5100	Unemployment Insurance - ER	0.00	2,000.00	2,000.00
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00
6230	Medical Exam	0.00	160.00	160.00
<b>Total Employment Services</b>		<b>0.00</b>	<b>2,160.00</b>	<b>2,160.00</b>
<b>Total Personnel</b>		<b>463,803.33</b>	<b>955,980.00</b>	<b>972,160.00</b>
<b>Services &amp; Supplies</b>				
<b>Clothing &amp; Uniform</b>				
7246	Uniform & Gear	108.74	2,600.00	2,600.00
7248	Uniform Safety Boots	350.00	1,000.00	875.00
<b>Total Clothing &amp; Uniform</b>		<b>458.74</b>	<b>3,600.00</b>	<b>3,475.00</b>
<b>Contract Services</b>				
6100	Labor & Support-IT Services	1,810.02	3,250.00	3,250.00
6110	IT Purchased Services	844.94	2,000.00	2,000.00
7250	Water Quality Testing	28,505.00	70,000.00	60,000.00
7255	Security Services	1,980.00	5,500.00	4,000.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	527.93	850.00	1,056.00
<b>Total Contract Services</b>		<b>33,667.89</b>	<b>81,600.00</b>	<b>70,306.00</b>
<b>Equipment &amp; Tools</b>				
6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	1,092.01	3,500.00	3,500.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	1,614.67	3,000.00	2,000.00
<b>Total Equipment &amp; Tools</b>		<b>3,231.74</b>	<b>9,700.00</b>	<b>8,700.00</b>

**500 - WATER**

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**Notes**

**Financial Services**

7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	12.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
<b>Total Financial Services</b>		<b>12.00</b>	<b>350.00</b>	<b>350.00</b>	

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

6120	Computer Licenses	4,479.80	8,000.00	8,000.00	
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	3,000.00	7,500.00	\$4200 fee not accounted for related to SB 2557
7325	Insurance	87,735.00	88,165.00	88,165.00	
		<b>117,909.22</b>	<b>125,065.00</b>	<b>129,565.00</b>	

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

**Legal & Professional**

7318	Professional & Consulting BMC	257,470.34	120,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	8,967.62	25,000.00	20,000.00	
7326	Legal Services	425.00	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	
<b>Total Legal &amp; Professional</b>		<b>267,195.47</b>	<b>149,000.00</b>	<b>164,000.00</b>	

**Office/Operations**

6130	Computer Hardware	1,412.02	3,500.00	1,800.00	Only one new computer needed this FY
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	352.76	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	3,986.38	9,000.00	10,000.00	Increase in rates, based on FY 22/23 actual
7180	Billing Supplies, Forms & Printing	9,290.33	18,750.00	21,000.00	Increase in rates, based on FY 22/23 actual
7226	Membership & Dues	1,200.65	3,000.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	440.47	5,000.00	1,000.00	

**500 - WATER**

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**Notes**

7237	Process Control & Treatment Supplies	4,236.39	10,000.00	10,000.00
7239	Water Treatment Chemicals	10,401.53	13,000.00	20,000.00
7249	Safety Supplies	1,341.93	500.00	1,200.00
<b>Total Office/Operations</b>		<b>34,662.46</b>	<b>65,750.00</b>	<b>71,065.00</b>

**Other Expenses**

7330	Misc Operating Expenses	0.00	250.00	250.00
7348	Water Conservation Program	795.00	5,000.00	2,000.00
<b>Total Other Expense</b>		<b>795.00</b>	<b>5,250.00</b>	<b>2,250.00</b>

**Rent & Utilities**

6000	Cell Phones	1,070.38	3,500.00	2,200.00
6025	Telephone	5,995.80	13,000.00	13,000.00
7352	Rent - Offices & Other Structures	0.00	0.00	0.00
8610	Electric	72,121.74	115,000.00	145,000.00
8620	Gas Service	40.47	250.00	250.00
8630	Trash Services	1,769.59	3,150.00	3,205.00
8644	Disposal Services	4,301.00	5,000.00	7,600.00
8670	Street Lighting	321.25	432.00	640.00
<b>Total Rent &amp; Utilities</b>		<b>85,620.23</b>	<b>140,332.00</b>	<b>171,895.00</b>

**Repairs & Maintenance**

6405	R & M - Extinguishers	508.67	450.00	509.00
6422	R & M - Hydrants	851.98	1,300.00	1,300.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,766.28	4,000.00	4,000.00
6641	R & M - Wells	414.28	5,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	650.43	1,200.00	1,200.00
6800	R & M - Grounds & Collection Systems	110.11	600.00	600.00
6830	Paving & Concrete	208.34	4,000.00	500.00

Actual

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2023-2024 Mid-Year Budget</b>	<b>Notes</b>
6900	R & M - Buildings & Structures	2,442.69	10,000.00	10,000.00	
7241	R & M - Water Distribution System	2,493.90	5,000.00	5,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>9,446.68</b>	<b>31,550.00</b>	<b>24,109.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	250.00	350.00	Annual Safety Training Publication and website is \$349
7324	Education & Training Fees	2,003.25	1,000.00	2,000.00	Org. Development Training
8410	Certifications	180.00	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	370.00	600.00	Original budget was only for one trip. We had two trips this year.
<b>Total Travel &amp; Training</b>		<b>2,792.47</b>	<b>3,520.00</b>	<b>4,850.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenance	840.26	800.00	1,600.00	
7211	Misc Fuel & Diesel	1,425.38	4,500.00	4,500.00	
7220	Gasoline	3,910.21	9,000.00	9,000.00	
7228	Markings & Other Misc Services	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,768.17	6,500.00	6,500.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>7,944.02</b>	<b>21,000.00</b>	<b>21,800.00</b>	
<b>Total Services &amp; Supplies</b>		<b>563,735.92</b>	<b>636,717.00</b>	<b>672,365.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	663,634.75	1,922,000.00	2,730,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	Next FY
<b>Total Capital Outlay</b>		<b>663,634.75</b>	<b>1,922,000.00</b>	<b>2,730,000.00</b>	

**500 - WATER**

**Fiscal YTD  
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**Notes**

**Debt Service**

9022	Debt Service - Principal	192,409.45	192,409.45	192,409.45
9023	Debt Service - Interest & Annual Fee	33,179.92	63,954.75	63,954.75
9024	Loan Administration Fee	7,963.18	8,526.33	8,526.33

**Total Debt Service      233,552.55      264,890.53      264,890.53**

**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**

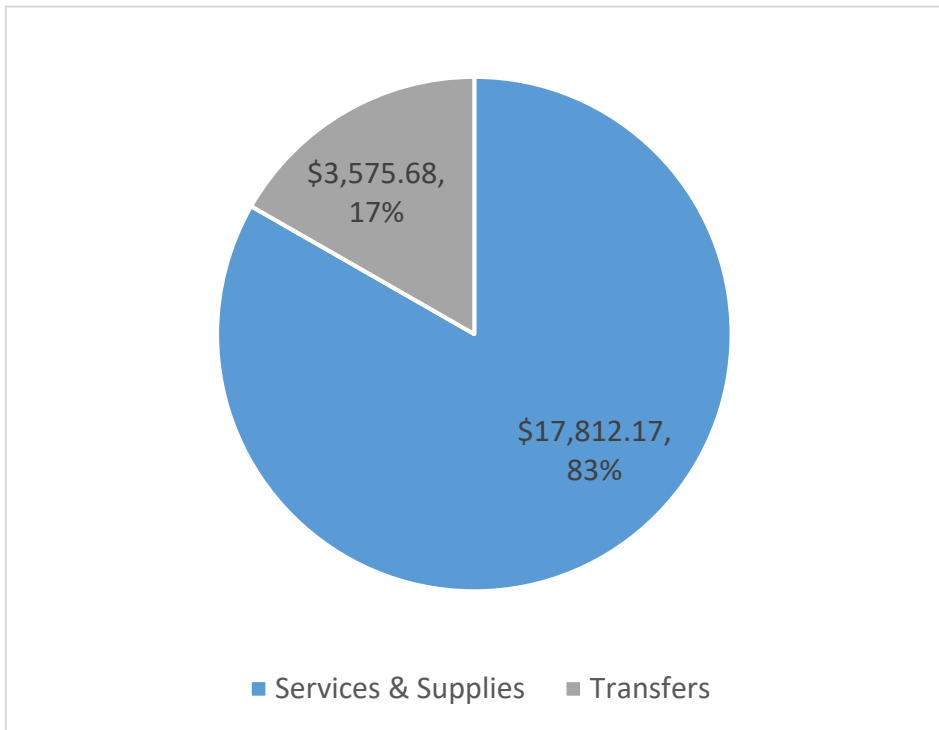
**TRANSFERS**

9511	Interfund Transfer Out	271,751.70	543,503.36	543,503.36
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**Total Transfers      271,751.70      543,503.36      543,503.36**

**Total Expenditures      2,196,478.25      4,380,090.89      5,239,918.89**

<b>600 - Wastewater</b>			
<b>Fund 600 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$21,082.85	\$21,082.85	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$17,812.17	\$17,812.17	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,575.68	\$3,575.68	\$0.00
<b>TOTAL Expenditures</b>	<b>\$21,387.85</b>	<b>\$21,387.85</b>	<b>\$0.00</b>
<b>TOTAL Revenue</b>	<b>\$21,082.85</b>	<b>\$21,082.85</b>	<b>\$0.00</b>

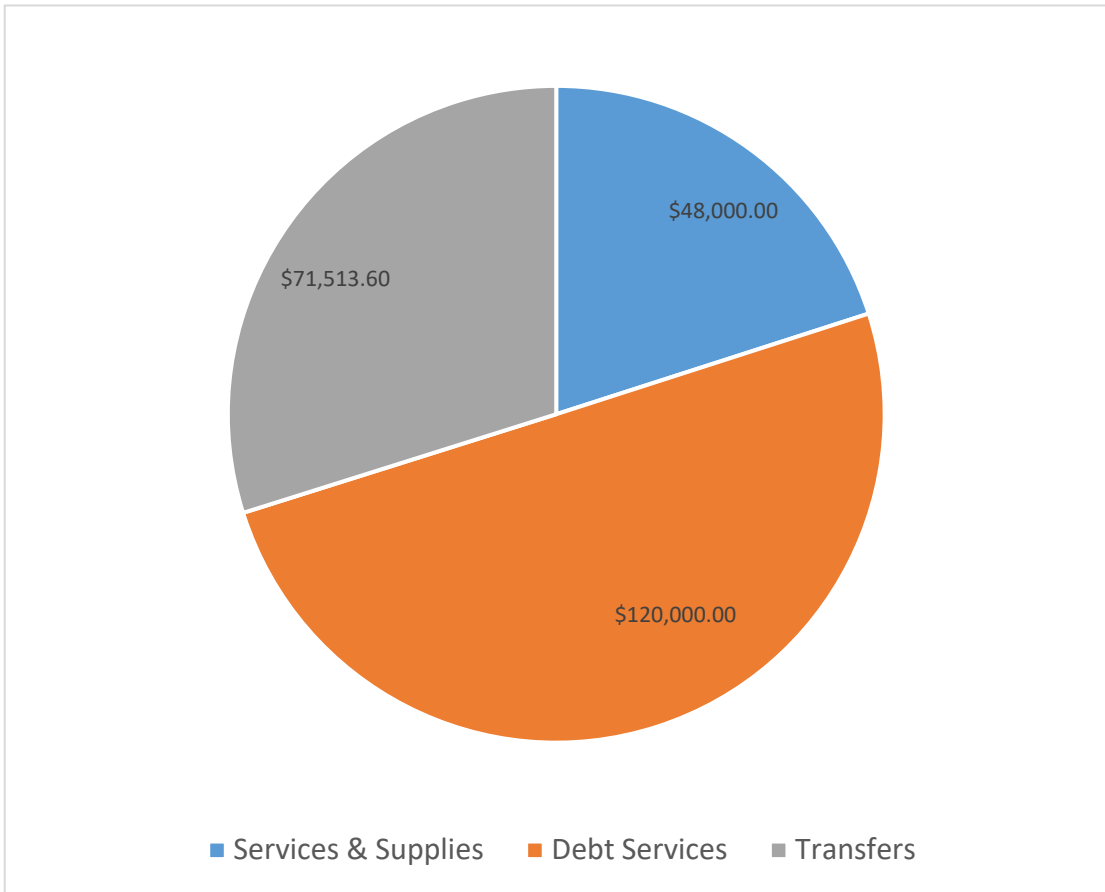




<b>600 - WASTEWATER</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	26.12	21,082.85	21,082.85	
<b>Total Revenues</b>		<b>26.12</b>	<b>21,082.85</b>	<b>21,082.85</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Financia Services</b>					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	
<b>Total Financial Services</b>		<b>1,815.00</b>	<b>1,815.00</b>	<b>1,815.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	244.08	270.00	270.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>244.08</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	6,032.76	15,692.17	15,692.17	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>6,032.76</b>	<b>15,692.17</b>	<b>15,692.17</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>8,091.84</b>	<b>17,812.17</b>	<b>17,812.17</b>	
<b>Debt Service</b>					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>600 - WASTEWATER</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	1,787.82	3,575.68	3,575.68	
	<b>Total Transfers</b>	<b>1,787.82</b>	<b>3,575.68</b>	<b>3,575.68</b>	
	<b>Total Expenditures</b>	<b>9,879.66</b>	<b>21,387.85</b>	<b>21,387.85</b>	

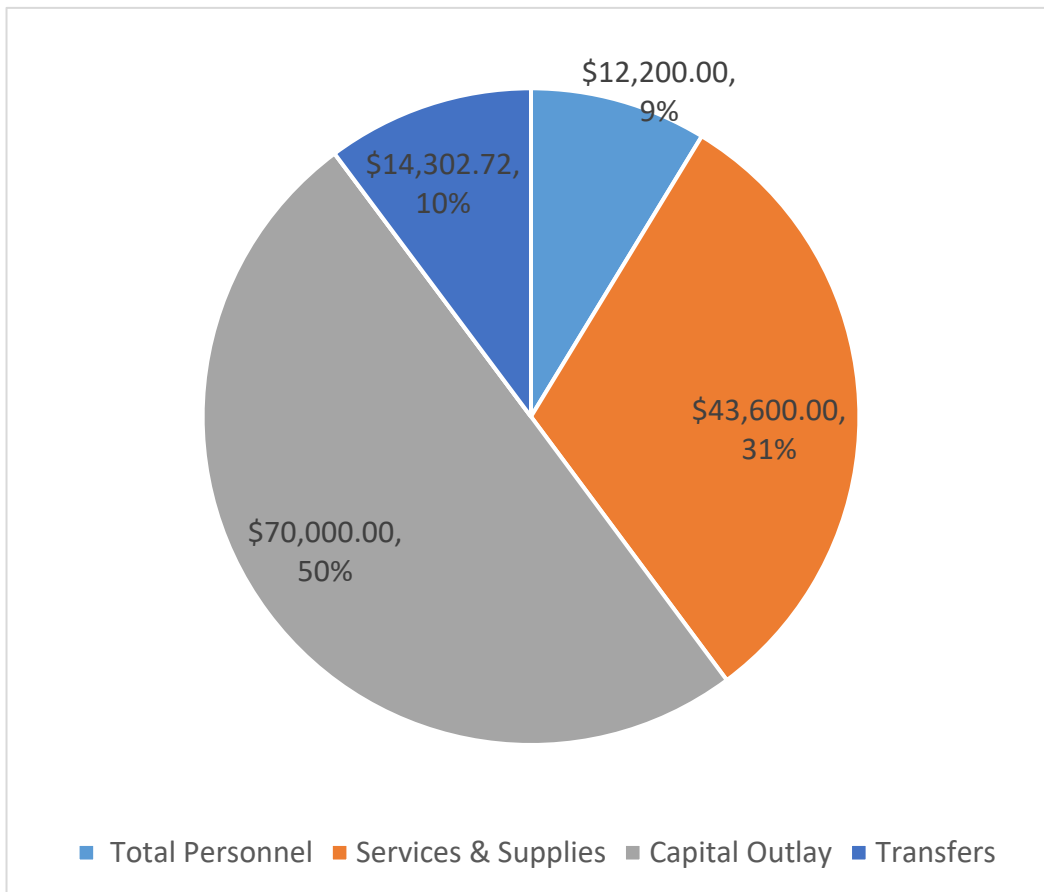
<b>650 - Solid Waste</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$350,000.00	\$350,000.00	\$0.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$0.00	\$0.00	\$0.00
<b>Services &amp; Supplies</b>	\$17,000.00	\$48,000.00	\$31,000.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Services</b>	\$120,000.00	\$120,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$71,513.60	\$71,513.60	\$0.00
<b>TOTAL Expenditures</b>	<b>\$208,513.60</b>	<b>\$239,513.60</b>	<b>\$31,000.00</b>
<b>TOTAL Revenue</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>



<b>650 - Solid Waste</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	151,093.23	350,000.00	350,000.00	
<b>Total Property Taxes</b>		<b>151,093.23</b>	<b>350,000.00</b>	<b>350,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	2,903.27	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>2,903.27</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>		<b>153,996.50</b>	<b>350,000.00</b>	<b>350,000.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
Salaries paid through the cost allocation plan					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	42.55	4,000.00	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	
<b>Total Legal &amp; Professional</b>		<b>42.55</b>	<b>8,000.00</b>	<b>39,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	277.25	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
<b>Total Office/Operations</b>		<b>277.25</b>	<b>3,500.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
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	
<b>Total Other Expense</b>		<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	
<b>Rent &amp; Utilities</b>					
Paid through cost allocation plan					

<b>650 - Solid Waste</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b>Travel &amp; Training</b>					
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
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	
<b>Total Services &amp; Supplies</b>		<b>319.80</b>	<b>17,000.00</b>	<b>48,000.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Debt Service</b>					
8952	Amortization of franchise asset	60,000.00	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	
<b>Total Debt Service</b>		<b>60,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency Reserve	0.00	0.00	0.00	
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	35,756.82	71,513.60	71,513.60	
<b>Total Transfers</b>		<b>35,756.82</b>	<b>71,513.60</b>	<b>71,513.60</b>	
<b>Total Expenditures</b>		<b>96,076.62</b>	<b>208,513.60</b>	<b>239,513.60</b>	

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$247,331.39	\$247,331.39	\$0.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$12,200.00	\$12,200.00	\$0.00
<b>Services &amp; Supplies</b>	\$33,950.00	\$43,600.00	\$9,650.00
<b>Capital Outlay</b>	\$18,000.00	\$70,000.00	\$52,000.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$14,302.72	\$14,302.72	\$0.00
<b>Debt Service</b>	\$63,890.50	\$63,890.50	\$0.00
<b>TOTAL Expenditures</b>	<b>\$142,343.22</b>	<b>\$203,993.22</b>	<b>\$61,650.00</b>
<b>TOTAL Revenue</b>	<b>\$247,331.39</b>	<b>\$247,331.39</b>	<b>\$0.00</b>



<b>800 - DRAINAGE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	109,804.39	109,804.39	
4035	Zone D & F Property Taxes	11,458.85	41,679.00	41,679.00	
<b>Total Property Taxes</b>		<b>11,458.85</b>	<b>151,483.39</b>	<b>151,483.39</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	23,462.00	95,248.00	95,248.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>23,462.00</b>	<b>95,248.00</b>	<b>95,248.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	143.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>143.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	8,321.80	600.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>8,321.80</b>	<b>600.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>43,385.65</b>	<b>247,331.39</b>	<b>247,331.39</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	4,475.33	12,000.00	12,000.00	
<b>Total Salaries/Wages</b>		<b>4,475.33</b>	<b>12,200.00</b>	<b>12,200.00</b>	
<b>Total Personnel</b>		<b>4,475.33</b>	<b>12,200.00</b>	<b>12,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	4,656.95	300.00	5,000.00	Increased to cover Roll off at Vista Court

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
7242	Minor Tools, Accessories & Field Machines	1,641.32	300.00	2,000.00	Surveillance Equipment at Cabrillo Basin
<b>Total Equipment &amp; Tools</b>		<b>6,298.27</b>	<b>600.00</b>	<b>7,000.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,200.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	600.00	1,500.00	related to SB 2557, true up at end of fiscal year
7325	Insurance	852.32	900.00	900.00	
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,307.43</b>	<b>8,700.00</b>	<b>10,000.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	101.65	3,000.00	3,000.00	
7326	Legal Services	5,915.00	5,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>6,016.65</b>	<b>8,000.00</b>	<b>9,000.00</b>	
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	526.64	100.00	600.00	Sand bags purchase
<b>Total Office/Operations</b>		<b>526.64</b>	<b>650.00</b>	<b>1,150.00</b>	
<b>Other Expense</b>					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	546.87	1,100.00	1,350.00	Increase in cost
6025	Telephone	170.36	250.00	350.00	Increase in cost
8610	Electric	611.85	1,500.00	1,500.00	
8670	Street Lighting	593.95	1,100.00	1,200.00	
<b>Total Rent &amp; Utilities</b>		<b>1,923.03</b>	<b>3,950.00</b>	<b>4,400.00</b>	



<b>800 - DRAINAGE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	48.45	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	138.32	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>666.74</b>	<b>8,050.00</b>	<b>8,050.00</b>	
<b>Travel &amp; Training</b>					
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	
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	356.34	1,200.00	1,200.00	
7220	Gasoline	977.57	2,500.00	2,500.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>1,333.91</b>	<b>3,700.00</b>	<b>3,700.00</b>	
<b>Total Services &amp; Supplies</b>		<b>25,072.67</b>	<b>33,950.00</b>	<b>43,600.00</b>	
<b>Debt Service</b>					
2491	Internal Loan Due Water-500	28,520.02	57,398.40	57,398.40	
9023	Debt Service - Interest	3,425.25	6,492.10	6,492.10	
<b>Total Debt Service</b>		<b>31,945.27</b>	<b>63,890.50</b>	<b>63,890.50</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	11,476.74	18,000.00	70,000.00	
<b>Total Capital Outlay</b>		<b>11,476.74</b>	<b>18,000.00</b>	<b>70,000.00</b>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 12/31/2023</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2023- 2024 Mid- Year Budget</b>	<b>Notes</b>
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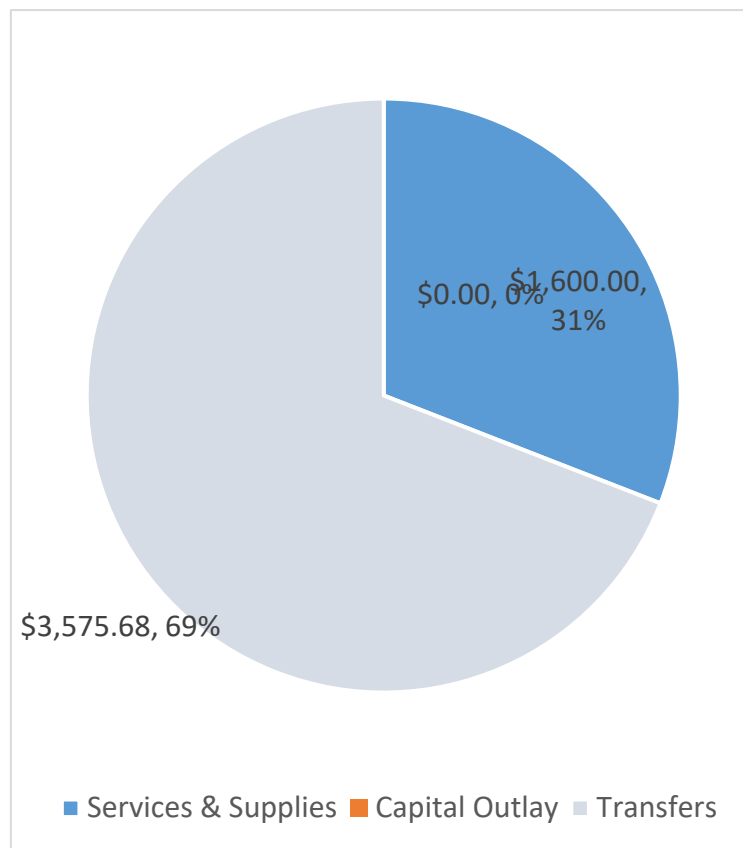
**Reserves**

9571	*Capital Outlay Reserve	0.00	0.00	0.00	
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>	

**TRANSFERS**

9511	Interfund Transfer Out	7,151.34	14,302.72	14,302.72	
<b>Total Transfers</b>			<b>7,151.34</b>	<b>14,302.72</b>	<b>14,302.72</b>
<b>Total Expenditures</b>		<b>80,121.35</b>	<b>142,343.22</b>	<b>203,993.22</b>	

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2023-2024 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$15,700.00	\$25,000.00	\$9,300.00
<b>Expenditures</b>			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$0.00	-\$42,000.00
Transfers	\$3,575.68	\$3,575.68	\$0.00
<b>TOTAL Expenditures</b>	<b>\$47,175.68</b>	<b>\$5,175.68</b>	<b>-\$42,000.00</b>
<b>TOTAL Revenue</b>	<b>\$15,700.00</b>	<b>\$25,000.00</b>	<b>\$9,300.00</b>



**900 - PARKS & RECREATION**

Fiscal YTD FY 2023-2024 FY 2023-2024  
 12/31/2023 Budget Mid-Year  
 Budget

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	0.00	15,000.00	15,000.00
4655	Donations	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	8,193.03	700.00	10,000.00
4511	Unrealized Change in Value	888.38	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>9,081.41</b>	<b>700.00</b>	<b>10,000.00</b>
<b>Total Revenues</b>		<b>9,081.41</b>	<b>15,700.00</b>	<b>25,000.00</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	126.32	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
<b>Total Legal &amp; Professional</b>		<b>126.32</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Office/Operations</b>				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
<b>Total Office/Operations</b>		<b>0.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Other Expense</b>				
7330	Misc Operating Expenses	0.00	0.00	0.00
<b>Total Other Expense</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Services &amp; Supplies</b>		<b>126.32</b>	<b>1,600.00</b>	<b>1,600.00</b>
<b>Capital Outlay</b>				
9006	Infrastructure CIP	0.00	42,000.00	0.00
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>42,000.00</b>	<b>0.00</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	1,787.82	3,575.68	3,575.68
<b>Total Transfers</b>		<b>1,787.82</b>	<b>3,575.68</b>	<b>3,575.68</b>
<b>Total Expenditures</b>		<b>1,914.14</b>	<b>47,175.68</b>	<b>5,175.68</b>

### Capital Improvement Project Summary

Budget Code	FY 22/23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	<b>TOTAL</b>		\$1,084,000.00	\$294,000.00	
	<b>FY 23/24 Projects</b>				
500/9006	Program "C" Well Construction	\$1,122,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	<b>TOTAL</b>	\$1,922,000.00			

### FY 2023-24 Mid-Year Capital Improvement Projects Status Report

Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$2,030,000.00	Pending
500/9006	16th St. North Tank Rehabilitation	\$490,000.00	\$600,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$100,000.00	Pending
	<b>TOTAL</b>	\$1,968,000.00	\$2,730,000.00	