

**Los Osos Community Services District**

# **FINAL BUDGET**

**FISCAL YEAR 2022-2023**



## **BOARD OF DIRECTORS**

**Matthew D. Fourcroy, President**

**Charles L. Cesena, Vice President**

**Troy C. Gatchell, Director**

**Marshall E. Ochylski, Director**

**Christine Womack, Director**

**June 2, 2022**

## **Special Thanks to the District's Staff:**

### **Office:**

Laura Durban, Administrative Services Manager

Julian Metcalf, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

### **Field Operations:**

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Ehan Good, Water Resources Operator

Clint Requa, Water Resources Operator

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

Thank you all for your hard work...

Ron Munds  
General Manager

Board of Directors

Los Osos Community Services District

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


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

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

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

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

Respectfully,



Ron Munds  
General Manager

## Fiscal Year 2022-2023 Final Budget Summary

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

### **Fund 100 – Administration**

**Major Requests:** Increase in personnel costs related to the change in salary scheduled for the Administrative Services Manager (ASM) approved by the Board in April 2022, transitional costs related to training for the new ASM and other adjustments to benefit costs. Additionally, costs associated with the Board election in November is included in this fiscal year's budget.

**Impact to Budget:** Overall personnel costs increase by about \$33,700, an increase of roughly 9.1% over FY 2021-22. The Services and Supplies budget increases by approximately \$18,140 or about 6%, mostly driven by the November election costs estimated at \$15,000.

### **Fund 100 – Summary**

The proposed Administration budget will see about a 7.8% increase in expenditures for FY 2022-23. The overall increase in Fund 100 is approximately \$51,850. With the addition of solid waste services responsibilities, the increase will be mostly offset by salary and operational cost allocation from the new Fund 650 as discussed in the Cost Allocation Plan section this report.

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

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

***Fiscal Impact to Other Funds***

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

<b>COST ALLOCATION PLAN</b>									
<b>FISCAL-YEAR 2022-2023</b>									
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>						<b>\$712,957.50</b>			
	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$71,295.75	\$541,847.70	\$71,295.75	\$7,129.58	\$14,259.15	\$1,782.39	\$1,782.39	\$3,564.79	\$712,957.50

**Fund 200 – Bayridge Estates**

**Major Requests:** Reduction in the administrative cost allocation from 0.5% to 0.25%.

**Impact to Budget:** The reduction in recommended cost allocation is approximately \$1,520 annually.

**Fund 200 – Summary**

Basically, the District now manages Fund 200 as a lighting district which does not require as much oversight as in past years. If the revised administrative cost allocation is approved, there will be a corresponding decrease in the property tax assessment to the Bayridge property owners as indicated in the summary table below.

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

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$12,400.00	\$10,000.00	-\$2,400.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,319.16	\$7,399.16	\$80.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$10,624.71</b>	<b>\$9,181.55</b>	<b>-\$1,443.16</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$10,000.00</b>	<b>-\$2,400.00</b>

## **Fund 301 – Fire**

**Major Requests:** Increase in Personnel costs related to overtime for the reserve firefighters and unfunded accrued liabilities for retirement costs for legacy employees.

Though there is an overall decrease in budget for Services and Supplies due to a reduction in the Cal Fire Schedule A charges, cost for several line items were increased in the following categories:

- “Insurance, Licenses and Regulatory Fees”
  - “Other Expenses” for living space upgrades at the station
  - “Repairs and Maintenance” which include repairs to the training tower
  - “Rent and Utilities” for increased water and cable charges.
- Capital Outlay for this budget includes a structural assessment of Station 15 and the replacement of the Utility truck.

**Impact to Budget:** The increase in the Personnel costs is about \$16,100, there is a reduction in the Services and Supplies budget by approximately \$266,200 due to a \$295,680 reduction in the Cal Fire Schedule A charges in line item #7500. Minus the Cal Fire charges, there is a net increase in the Services and Supplies budget of about \$30,500. The Capital Outlay budget includes \$50,000 for the assessment of Station 15 and \$73,000 for the replacement of the Utility truck.

## **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2021-22 the contribution was 52.5% of Zone A revenue or \$142,797.90. For FY 2022-23, per Board direction, Zone A revenue was increased to 67.3%, or \$190,074.04 in the final budget. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,461,542.00, about a 6% increase over last year’s budget, staff has estimated the remainder of the revenue based on past projection methodologies.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) is estimated to be \$2,194,786 for FY 2122-23, a decrease of \$295,684 from last fiscal year. As previously discussed, minus the Cal Fire charges, there is a net increase in the Services and Supplies budget of about \$30,500 mostly attributed to the repair of the training tower.

The Capital Outlay budget includes a complete station assessment estimated to be \$50,000 and the replacement of the Utility truck at a cost of \$73,000. Additionally, the overall contributions to reserves will increase slightly. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

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

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,219,639.60	\$3,352,148.04	\$132,508.44
<b>Expenditures</b>			
<b>Total Personnel</b>	\$273,514.00	\$289,625.00	\$16,111.00
<b>Services &amp; Supplies</b>	\$2,637,497.60	\$2,371,296.00	-\$266,201.60
<b>Capital Outlay</b>	\$80,363.04	\$123,180.00	\$42,816.96
<b>Reserves</b>	\$183,713.00	\$188,398.00	\$4,685.00
<b>Transfers</b>	\$66,111.05	\$71,295.75	\$5,184.70
<b>Total Expenditure</b>	<b>\$3,241,198.69</b>	<b>\$3,043,794.75</b>	<b>-\$197,403.94</b>
<b>Total Revenue</b>	<b>\$3,219,639.60</b>	<b>\$3,352,148.04</b>	<b>\$132,508.44</b>



**Fund 400 – Vista de Oro**

**Major Requests:** Decrease in annual assessment do to the paying off of the inter-fund loan. Decrease in the cost allocation from 0.5% to 0.25%.

**Impact to Budget:** Annual assessment decrease from \$15,780 to \$6,000 and decrease of approximately \$1,500 for the change in the cost allocation percentage from 0.5% to 0.25%.

**Fund 400 – Mid-Year Budget Adjustment Summary**

In the past, the main Fund 400 expenditure was its debt service payment from inter-fund loan to Fund 500. The loan will be paid off in June 2022. The overall property tax assessment will decrease to \$6,000 for the lighting district’s estimated costs and administrative overhead which is proposed to decrease by about \$1,500.

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

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$15,768.00	\$6,000.00	-\$9,768.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$3,342.20	\$3,360.00	\$17.80
<b>Debt Service</b>	\$6,711.49	\$0.00	-\$6,711.49
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$13,359.24</b>	<b>\$5,142.39</b>	<b>-\$8,216.85</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$6,000.00</b>	<b>-\$9,768.00</b>

## **Fund 500 – Water**

**Major Requests:** Increase in Salaries and Wages per a new two-year SLOCEA Memorandum of Understanding (MOU) (percentage to be approved at the May 5<sup>th</sup> Board meeting) and an increase in Capital Outlay for Capital Improvement Projects (CIP).

**Impact to Budget:** Using the preliminary numbers from the negotiations with SLOCEA for the new two-year MOU, Salaries and Wages will increase by approximately 5.25% (+/-), with an increase in stand-by pay and unfunded accrued liabilities for retirement which will increase Personnel Costs by about 10% or \$76,000.

The Services and Supplies budget was decreased by over \$52,000, mainly from reductions in Legal and Professional Services and in Repairs and Maintenance line items.

Capital Improvement Expenditures (GL #9006) will increase by about \$345,000 based on the continuation of the Program C Well Project and other projects identified in the CIP table below including carryover amounts from this fiscal year.

## **Fund 500 – Summary**

### ***Revenue Projections***

Staff has incorporated the projected revenue increase from the proposed water rate increase into the FY 2022-23 budget. The increase is estimated to be \$171,250 over FY 2021-22 revenues. Zone A revenue is set at \$49,989.76 per Board direction. Projected grant revenues from the Small Community Drought Assistance grant have not been incorporated into the FY 2022-23 at this time since a funding agreement with the State has not been finalized.

### ***Expenditures***

Overall, the FY 2022-23 operating budget (minus capital projects) which includes the cost for Personnel, Services and Supplies and Debt Service is projected to increase by about \$13,140 from FY 2021-22.

As previously discussed, Personnel costs are estimated to increase by about \$76,000 with the Services and Supplies budget decreasing by about \$52,000. With the refinancing of the IBank loan, debt service costs will go down by approximately \$11,000. With the addition of Solid Waste to the District's overall budget, the cost allocation to Fund 500 will decrease by roughly \$23,000.

Capital projects from the 2021-22 Financial Plan will be mostly completed by the end of the fiscal year with the exception of the Program C Well Project. A summary of this fiscal year's projects and the proposed capital projects for the upcoming fiscal year are listed in the table below.

<b>Capital Improvement Project Summary</b>					
<b>Budget Code</b>	<b>FY 2021-22 Projects</b>	<b>Budgeted (Estimated)</b>	<b>FY 21/22 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
500/9006	Program "C" Well Construction	\$750,000.00	\$20,000.00	\$730,000.00	
500/9006	16th St. Tank South Rehabilitation	\$487,078.00	\$487,078.00	\$0.00	Complete
500/9006	8th Street Well Construction	\$366,441.00	\$366,441.00	\$0.00	Complete (grant \$238,000)
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	\$0.00	Complete
		<b>TOTAL</b>	\$873,519.00	\$730,000.00	
	<b>FY 22/23 Projects</b>				
500/9006	Program "C" Well Construction	\$1,378,000.00		\$730,000.00	Est. includes carryover balance
500/9006	16th St. Tank North Rehabilitation	\$490,000.00			New
500/9006	Heavy Equipment Storage Structure	\$50,000.00			New
	<b>TOTAL</b>	<b>\$1,918,000.00</b>			

To keep with the adopted reserve policy, it is recommended to add \$57,000 to the General Contingency Reserve. With the recommended large capital expenditures looming for the next three fiscal years, increasing the Capital Outlay Reserve is not recommended at this time.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Budget worksheets.

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$2,953,383.40	\$3,124,625.76	\$171,242.36
<b>Expenditures</b>			
<b>Total Personnel</b>	\$780,181.50	\$856,333.00	\$76,151.50
<b>Services &amp; Supplies</b>	\$630,758.00	\$578,352.00	-\$52,406.00
<b>Capital Outlay</b>	\$1,607,225.00	\$1,918,000.00	\$310,775.00
<b>Debt Service</b>	\$275,556.50	\$264,949.19	-\$10,607.31
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$565,249.50	\$541,847.70	-\$23,401.80
<b>TOTAL Expenditures</b>	<b>\$3,915,970.50</b>	<b>\$4,216,481.89</b>	<b>\$300,511.39</b>
<b>TOTAL Revenue</b>	<b>\$2,953,383.40</b>	<b>\$3,124,625.76</b>	<b>\$171,242.36</b>

**Fund 600 – Wastewater**

**Major Requests:** Increase in the fee charged by NBS for property tax assessment and collection services decreased by \$814 due to the District not providing follow-up mailers and 10% increase, or \$165, in US Bank service charge.

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

**Fund 600 – Summary**

Budget estimates to provide property tax assessment and collection services have been provided by NBS and US Bank fees assessed for management of the bond fund.

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

<b>600 - Wastewater</b>			
<b>Fund 600 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$20,110.55	\$19,720.79	-\$389.76
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$16,805.00	\$16,156.00	-\$649.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$3,564.79	\$259.24
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>

**Fund 650 – Solid Waste**

**Major Requests:** Fund 650 is a new budget with many assumptions and estimations built in. It is proposed that Personnel and Rent & Utilities costs be part of the transfer amount in the revised cost allocation plan. Other budgetary items such as Legal and Professional Services and Office/Operations are general estimations that can be adjusted up or down during the mid-year budget adjustment process once staff has a better understanding of the budget expenditures.

**Impact to Budget:** The estimated overall budget for Fund 650 is \$211,295 which includes the \$120,000 annual payment to the County.

**Fund 650 – Summary**

The anticipated revenue from the franchise fee is \$245,000. This will likely go up after the upcoming solid waste rate increase is adopted. The requested budget, including the payment to the County, is \$211,295 which will leave an estimated positive balance between revenue and expenses of \$33,704.

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

<b>650 - Solid Waste</b>			
<b>Fund 800 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$0.00	\$245,000.00	\$245,000.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$0.00	\$0.00	\$0.00
<b>Services &amp; Supplies</b>	\$0.00	\$20,000.00	\$20,000.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Services</b>	\$0.00	\$120,000.00	\$120,000.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$0.00	\$71,295.75	\$71,295.75
<b>TOTAL Expenditures</b>	<b>\$0.00</b>	<b>\$211,295.75</b>	<b>\$211,295.75</b>
<b>TOTAL Revenue</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>

**Fund 800 – Drainage**

**Major Requests:** Proposed minor increases in Personnel Costs and Services and Supplies related to fuel costs.

**Impact to Budget:** Increase in Personnel costs of about \$2,000 and \$500 increase in Services and Supplies associated with increased fuel costs.

**Fund 800 – Summary**

Revenues for Fund 800 will increase based on estimations provided by the County for Zone D and F revenues. The increase in the Drainage Assessment fee is still to be determined but will increase as well.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Budget worksheets.

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$133,539.00	\$135,154.00	\$1,615.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$9,200.00	\$11,200.00	\$2,000.00
<b>Services &amp; Supplies</b>	\$29,934.24	\$30,450.00	\$515.76
<b>Capital Outlay</b>	\$15,000.00	\$15,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$13,299.37	\$14,259.15	\$959.78
<b>TOTAL Expenditures</b>	<b>\$67,433.61</b>	<b>\$70,909.15</b>	<b>\$3,475.54</b>
<b>TOTAL Revenue</b>	<b>\$133,539.00</b>	<b>\$135,154.00</b>	<b>\$1,615.00</b>

**Fund 900 – Parks and Recreation**

**Major Requests:** The Parks and Recreation Advisory Committee continues its work on the Dog Park Conceptual Plan. Funding to move forward from the concept phase to design will cost in the range of \$82,000 to \$85,000. The Board allocated \$42,364 of Zone A revenue to Fund 900.

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

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

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

**FUND 100**  
***ADMINISTRATION***



**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

**REVENUES****Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	495,832.95	661,110.53	712,957.50
4513	Other Interest Income	45.00	0.00	0.00
<b>Total Service Charges &amp; Fees</b>		<b>495,877.95</b>	<b>661,110.53</b>	<b>712,957.50</b>

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

7322	Director's Compensation	7,500.00	16,500.00	16,500.00
8018	Holiday Pay	10,189.50	13,166.00	16,460.00
8045	Overtime Pay	0.00	600.00	300.00
8050	Administrative Leave Pay	3,394.06	4,900.00	5,400.00
8051	Floating Holiday Pay	805.90	3,000.00	3,000.00
8054	Salaries & Wages - Regular	178,986.02	249,999.00	283,750.00 New ASM salary scale
8060	Sick Leave Pay	2,625.16	4,900.00	5,400.00
8066	Comp Time Used	0.00	50.00	50.00
8081	Vacation Pay	11,590.64	5,000.00	5,400.00
<b>Total Salaries/Wages</b>		<b>215,091.28</b>	<b>298,115.00</b>	<b>336,260.00</b>

**Payroll Taxes & Benefits**

5020	FICA - ER	531.96	1,116.00	1,116.00
5030	Life Insurance - ER	394.93	525.00	525.00
5031	Disability Insurance	296.31	320.00	450.00
5035	AD & D Insurance	81.49	119.00	119.00
5040	LTD Insurance	1,199.79	1,500.00	1,700.00
5050	Medicare - ER	3,131.37	4,000.00	4,900.00
5060	Cafeteria Plan - ER	18,289.66	25,774.00	27,150.00 increase in rates
5070	Retirement ER - Regular	7,705.38	9,994.00	1,000.00

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022-2023 Budget	Notes
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees	1,316.55	1,775.00	250.00	
5102	Medical - ER CA Employee Training Tax - ER	29.58	37.50	37.50	
5120	Workers Comp Insurance - ER	925.97	1,000.00	1,000.00	
5124	Retirement - ER - Tier 2	15,629.35	22,225.00	25,700.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>49,532.34</b>	<b>68,385.50</b>	<b>63,947.50</b>	

**Employment Services**

5100	Unemployment Insurance - ER	1,128.32	2,015.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	1,066.97	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>2,195.29</b>	<b>2,365.00</b>	<b>2,365.00</b>	
<b>Total Personnel</b>		<b>266,818.91</b>	<b>368,865.50</b>	<b>402,572.50</b>	

**Services & Supplies****Clothing & Uniform**

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>	

**Contract Services**

6100	Labor & Support-IT Services	11,911.69	14,500.00	14,500.00	
6110	IT Purchased Services	18,150.59	24,000.00	24,500.00	
7100	Copier Contract- Maint & Usage	2,645.89	3,100.00	3,500.00	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

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

**Financial Services**

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

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

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

**Legal & Professional**

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	22,000.00	22,000.00	22,550.00	2.5% increase for subsequent audits
7320	Professional & Consulting Services	29,800.98	2,500.00	2,500.00	
7326	Legal Services	5,391.04	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	500.00	Rates have increased on recent public notices
7343	Election Expenses	0.00	0.00	15,000.00	
<b>Total Legal &amp; Professional</b>		<b>99,692.02</b>	<b>114,700.00</b>	<b>130,550.00</b>	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

**Office/Operations**

6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00
6130	Computer Hardware	0.00	1,000.00	1,500.00
7140	General Supplies & Minor Equipment	3,305.33	6,500.00	6,500.00
7160	Postage, Shipping & Mail Supplies	1,624.48	2,500.00	2,500.00
7226	Membership & Dues	7,715.00	7,950.00	7,950.00
7230	Misc Small Parts & Supplies	0.00	0.00	0.00

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

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

<b>Total Other Expense</b>		<b>105.37</b>	<b>100.00</b>	<b>225.00</b>
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**Rent & Utilities**

6000	Cell Phones	751.50	1,080.00	1,080.00
6025	Telephone	2,034.08	3,000.00	3,000.00
7350	Rent - Meetings	0.00	200.00	200.00
7352	Rent - Offices & Other Structures	27,000.00	36,000.00	36,000.00
8610	Electric	2,395.03	3,800.00	3,800.00
8620	Gas Service	522.32	1,000.00	1,000.00

<b>Total Rent &amp; Utilities</b>		<b>32,702.93</b>	<b>45,080.00</b>	<b>45,080.00</b>
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**Repairs & Maintenance**

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

<b>Total Repairs &amp; Maintenance</b>		<b>91.35</b>	<b>100.00</b>	<b>100.00</b>
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**Travel & Training**

**100 - ADMINISTRATION**Fiscal YTD  
03/31/2022FY 2021-22  
BudgetFY 2022-2023  
Budget

Notes

		Fiscal YTD 03/31/2022	FY 2021-22 Budget	FY 2022-2023 Budget	Notes
7323	Books, Publications & Subscriptions	0.00	225.00	225.00	
7324	Education & Training Fees	150.00	1,000.00	1,000.00	
7370	Travel Expense	1,032.38	0.00	0.00	
8510	Lodging and Meals	0.00	1,000.00	1,000.00	
8539	Meals	0.00	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursemen t & Parking	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>1,182.38</b>	<b>3,325.00</b>	<b>3,325.00</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>238,055.49</b>	<b>292,245.03</b>	<b>310,385.00</b>	
<b>Total Expenditures</b>		<b>504,874.40</b>	<b>661,110.53</b>	<b>712,957.50</b>	

**COST ALLOCATION PLAN**

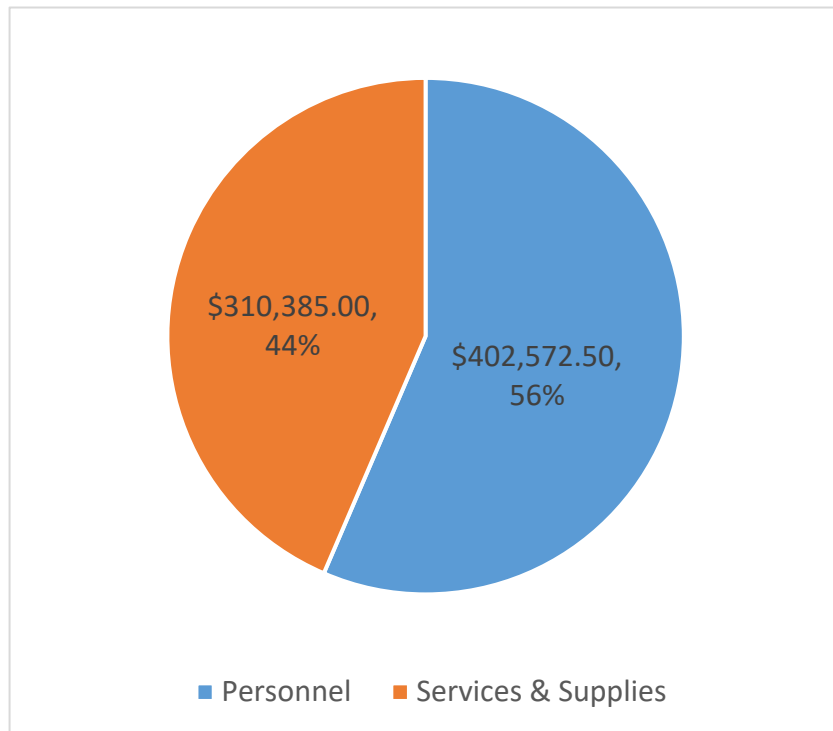
**FISCAL-YEAR 2022-2023**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$712,957.50**

	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	76.00%	10.00%	1.00%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$71,295.75	\$541,847.70	\$71,295.75	\$7,129.58	\$14,259.15	\$1,782.39	\$1,782.39	\$3,564.79	\$712,957.50

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



**FUND 200**  
***BAYRIDGE ESTATES***



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
03/31/2022

FY 2021-22  
Year Budget

FY 2022-2023

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	8,445.82	12,400.00	10,000.00	
	<b>Total Special Taxes &amp; Assessments</b>	<b>8,445.82</b>	<b>12,400.00</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	(0.78)	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>(0.78)</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>8,445.04</b>	<b>12,400.00</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	555.20	250.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>555.20</b>	<b>250.00</b>	<b>600.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	275.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	70.00	75.00	Share of Legal Notice for tax rolls
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>345.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	3,626.95	6,724.16	6,724.16	
	<b>Total Rent &amp; Utilities</b>	<b>3,626.95</b>	<b>6,724.16</b>	<b>6,724.16</b>	
	<b>Total Services &amp; Supplies</b>	<b>4,182.15</b>	<b>7,319.16</b>	<b>7,399.16</b>	

**200 - BAYRIDGE ESTATES**Fiscal YTD  
03/31/2022FY 2021-22  
Year Budget

FY 2022-2023

Notes

**Capital Outlay**

9006	Tank Decomission	0.00	0.00	0.00
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Debt Service**

9804	Payment on Internal Loans	0.00	0.00	0.00
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<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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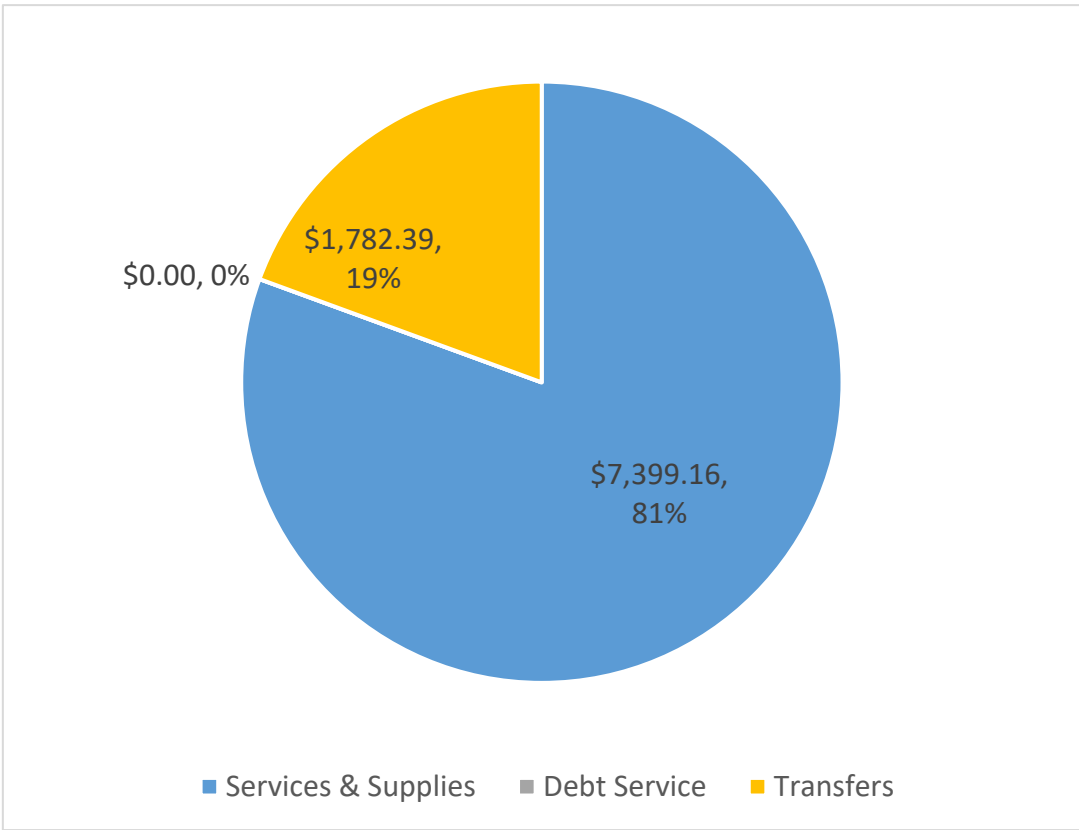
**TRANSFERS**

9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39
<b>Total Transfers</b>		<b>2,479.14</b>	<b>3,305.55</b>	<b>1,782.39</b>

<b>Total Expenditures</b>		<b>6,661.29</b>	<b>10,624.71</b>	<b>9,181.55</b>
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<b>Net Revenues over Expenditures</b>		<b>1,783.75</b>	<b>1,775.29</b>	<b>818.45</b>
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<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$12,400.00	\$10,000.00	-\$2,400.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,319.16	\$7,399.16	\$80.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$10,624.71</b>	<b>\$9,181.55</b>	<b>-\$1,443.16</b>
<b>TOTAL Revenue</b>	<b>\$12,400.00</b>	<b>\$10,000.00</b>	<b>-\$2,400.00</b>
<b>Net</b>		<b>\$818.45</b>	



# **FUND 301**

## ***FIRE***

**301 - FIRE**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

Notes

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

**301 - FIRE**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

Notes

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

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

**Payroll Taxes & Benefits**

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

**Employment Services**

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

**Total Personnel 209,557.57 273,514.00 289,625.00**

**Services & Supplies**

**Clothing & Uniform**

<b>7246</b>	Uniform & Gear	3,645.36	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>3,645.36</b>	<b>5,000.00</b>	<b>5,000.00</b>

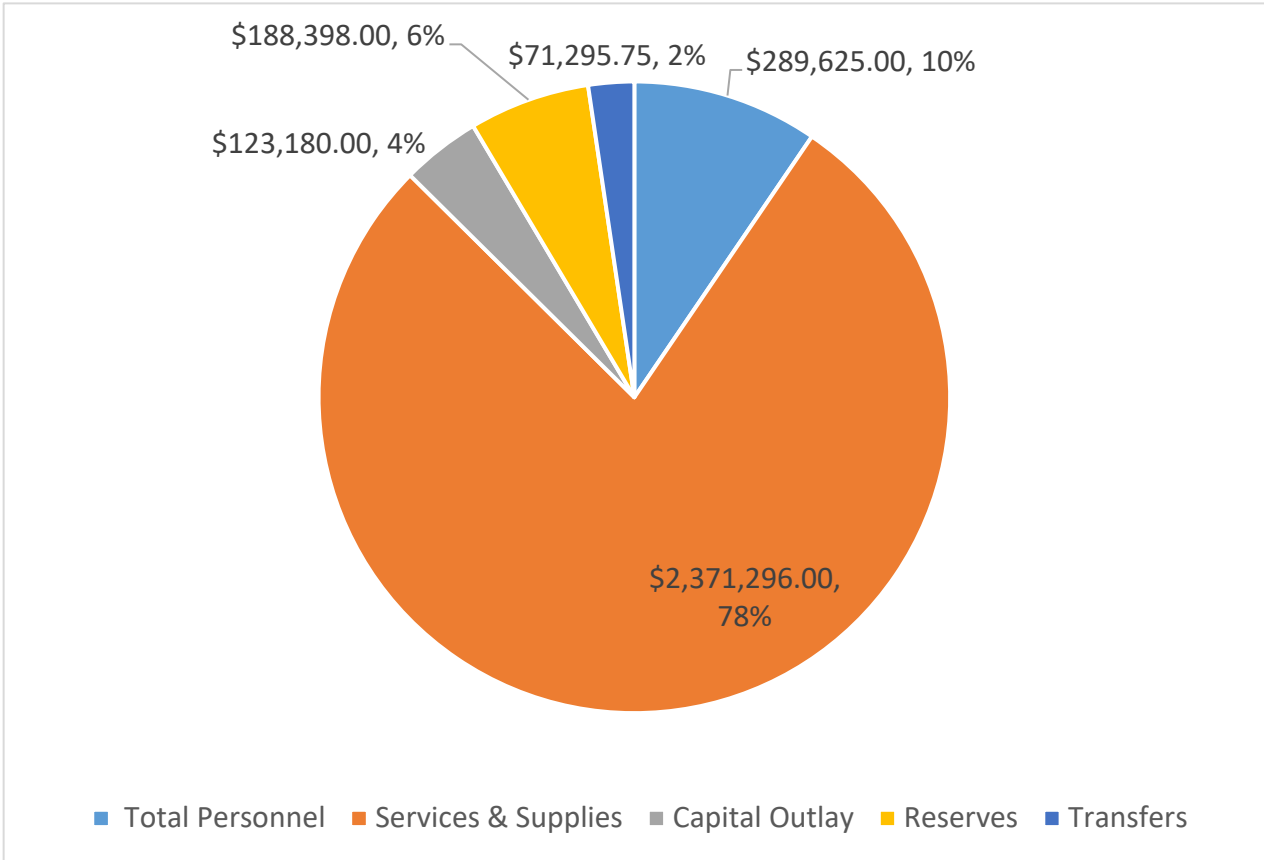
<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	Notes
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	855.12	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,131.14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

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	0.00	3,000.00	3,000.00	
<b>7326</b>	Legal Services	250.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	
<b>Total Legal &amp; Professional</b>		<b>250.00</b>	<b>4,850.00</b>	<b>4,850.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	1,863.16	1,000.00	2,000.00	Due to increase in supply cost
<b>7160</b>	Postage, Shipping & Mail Supplies	136.75	2,500.00	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	346.54	1,000.00	1,000.00	
<b>7240</b>	Propane	95.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>2,441.45</b>	<b>6,700.00</b>	<b>7,200.00</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	93.23	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	535.54	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	717.30	800.00	6,000.00	Updating living space equipment items
<b>Total Other Expense</b>		<b>1,346.07</b>	<b>2,800.00</b>	<b>8,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	611.30	840.00	840.00	
<b>6025</b>	Telephone	10,476.17	14,000.00	14,000.00	
<b>8610</b>	Electric	844.02	844.00	1,200.00	
<b>8620</b>	Gas Service	1,582.51	1,600.00	1,600.00	
<b>8630</b>	Trash Services	1,171.26	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	3,023.02	4,500.00	6,000.00	Anticipated rate Increase
<b>8659</b>	Utility Cable Charges	990.06	1,350.00	2,075.00	
<b>8670</b>	Street Lighting	81.24	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>18,779.58</b>	<b>24,869.00</b>	<b>27,450.00</b>	
<b>Repairs &amp;</b>					



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

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,219,639.60	\$3,352,148.04	\$132,508.44
<b>Expenditures</b>			
<b>Total Personnel</b>	\$273,514.00	\$289,625.00	\$16,111.00
<b>Services &amp; Supplies</b>	\$2,637,497.60	\$2,371,296.00	-\$266,201.60
<b>Capital Outlay</b>	\$80,363.04	\$123,180.00	\$42,816.96
<b>Reserves</b>	\$183,713.00	\$188,398.00	\$4,685.00
<b>Transfers</b>	\$66,111.05	\$71,295.75	\$5,184.70
<b>Total Expenditure</b>	<b>\$3,241,198.69</b>	<b>\$3,043,794.75</b>	<b>-\$197,403.94</b>
<b>Total Revenue</b>	<b>\$3,219,639.60</b>	<b>\$3,352,148.04</b>	<b>\$132,508.44</b>
<b>Net Revenue/Expenses</b>		<b>\$308,353.29</b>	



**FUND 400**  
***VISTA DE ORO***

**400 - VISTA DE ORO**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	10,718.00	15,768.00	6,000.00
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<b>Total Special</b>		<b>10,718.00</b>	<b>15,768.00</b>	<b>6,000.00</b>
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**Taxes & Assessments**

<b>Total Revenues</b>		<b>10,718.00</b>	<b>15,768.00</b>	<b>6,000.00</b>
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**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	382.20	382.20	600.00
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7325	Insurance	0.00	0.00	0.00
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<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>382.20</b>	<b>382.20</b>	<b>600.00</b>
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**Legal & Professional**

7320	Professional & Consulting Services	0.00	430.00	230.00
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7326	Legal Services	0.00	0.00	0.00
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7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00
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<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>500.00</b>	<b>300.00</b>
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**Rent & Utilities**

8670	Street Lighting	1,435.11	2,460.00	2,460.00
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<b>Total Rent &amp;</b>		<b>1,435.11</b>	<b>2,460.00</b>	<b>2,460.00</b>
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<b>Total Services &amp; Supplies</b>		<b>1,817.31</b>	<b>3,342.20</b>	<b>3,360.00</b>
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**400 - VISTA DE ORO**

**Fiscal YTD  
03/31/2022**

**FY 2021-22  
Budget**

**FY 2022-2023  
Budget**

**Notes**

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**Debt Service**

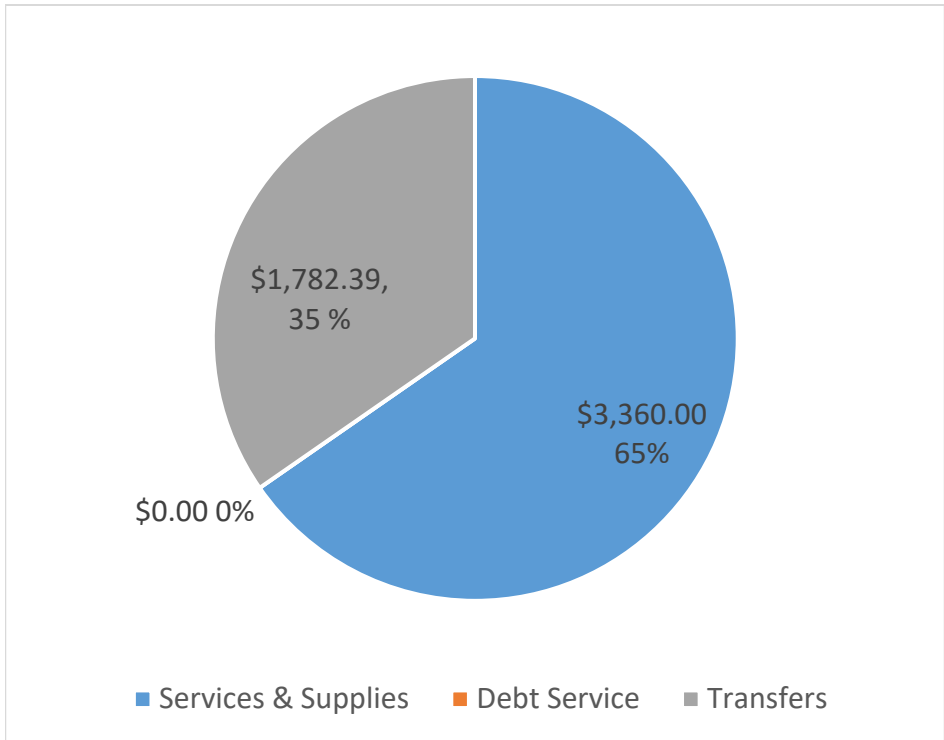
9023	Debt Service - Interst & Annual Fee	0.00	0.00	0.00
9804	Payment on Internal Loans	0.00	6,711.49	0.00
	<b>Total Debt</b>	<b>0.00</b>	<b>6,711.49</b>	<b>0.00</b>

**TRANSFERS**

9511	Interfund Transfer Out	2,479.14	3,305.55	1,782.39
	<b>Total Transfers</b>	<b>2,479.14</b>	<b>3,305.55</b>	<b>1,782.39</b>
	<b>Total Expenditures</b>	<b>4,296.45</b>	<b>13,359.24</b>	<b>5,142.39</b>

**Net Revenues over Expenditures      6,421.55              2,408.76              857.61**

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$15,768.00	\$6,000.00	-\$9,768.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$3,342.20	\$3,360.00	\$17.80
<b>Debt Service</b>	\$6,711.49	\$0.00	-\$6,711.49
<b>Transfers</b>	\$3,305.55	\$1,782.39	-\$1,523.16
<b>TOTAL Expenditures</b>	<b>\$13,359.24</b>	<b>\$5,142.39</b>	<b>-\$8,216.85</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$6,000.00</b>	<b>-\$9,768.00</b>
<b>Net Revenue/Expenses</b>	<b>\$2,408.76</b>	<b>\$857.61</b>	



**FUND 500**  
***WATER***

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	19,179.81	108,798.40	49,989.76	Allocation directed by Board at May 5, 2022 meeting
<b>Total Property Taxes</b>		<b>19,179.81</b>	<b>108,798.40</b>	<b>49,989.76</b>	
<b>Grant Revenue</b>					
4957	Govt Aid-Other Federal Aid & Reimbursements	3,080.00	0.00	0.00	
<b>Total Grant Revenue</b>		<b>3,080.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,624,363.95	2,214,930.00	2,402,240.00	
4102	Residential-Multi -Family-Water Sales	176,529.75	228,159.00	246,640.00	
4103	Commercial, Home Care, Retail-Water Sales	236,286.00	306,030.00	339,693.00	
4104	Irrigation- Water Sales	33,893.25	33,330.00	33,663.00	
4114	Water Other Service Revenues	55.00	1,000.00	1,000.00	
4931	Water Activation Fees	6,900.00	5,000.00	6,000.00	
4932	Penalties	20,926.23	20,000.00	21,000.00	
4933	Door Hangers/ Lockout Notices	0.00	12,000.00	12,000.00	
4937	NSF Fees	305.00	400.00	400.00	
<b>Total Service Charges &amp; Fees</b>		<b>2,099,259.18</b>	<b>2,820,849.00</b>	<b>3,062,636.00</b>	



**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**Other Revenues**

4105	Recycled Water Revenue	0.00	0.00	0.00
4930	Other Revenue	4,715.28	11,736.00	6,000.00
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>4,715.28</b>	<b>11,736.00</b>	<b>6,000.00</b>

Service upgrades, Surplus sales

**Use of Money & Property**

4504	Interest Income	0.00	0.00	0.00
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	4,567.51	12,000.00	6,000.00
<b>Total Use of Money &amp; Property</b>		<b>4,567.51</b>	<b>12,000.00</b>	<b>6,000.00</b>

Based on current trends

<b>Total Revenues</b>	<b>2,130,801.78</b>	<b>2,953,383.40</b>	<b>3,124,625.76</b>
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**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8018	Holiday Pay	20,535.96	27,567.00	25,325.00
8045	Overtime Pay	3,651.07	3,000.00	4,000.00
8050	Administrative Leave Pay	737.52	2,550.00	2,050.00
8051	Floating Holiday Pay	2,021.82	6,330.00	6,500.00
8054	Salaries & Wages - Regular	309,261.87	442,650.00	489,000.00
8056	Retroactive Pay	151.20	1,000.00	1,000.00
8060	Sick Leave Pay	22,144.74	10,000.00	10,000.00
8063	Standby Pay	14,824.55	20,830.00	25,500.00
8066	Comp Time Used	11,357.97	18,000.00	18,000.00
8081	Vacation Pay	18,177.34	20,000.00	20,000.00
<b>Total Salaries/Wages</b>		<b>402,864.04</b>	<b>551,927.00</b>	<b>601,375.00</b>

**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

**Payroll Taxes &  
Benefits**

5030	Life Insurance - ER	1,442.53	1,950.00	1,950.00
5031	Disability Insurance	615.54	725.00	850.00
5035	AD & D Insurance	292.57	440.00	440.00
5040	LTD Insurance	2,941.37	4,050.00	4,200.00
5050	Medicare - ER	6,101.83	9,000.00	9,000.00
5060	Cafeteria Plan - ER	48,112.57	70,020.00	75,000.00
5070	Retirement ER - Regular	78,494.21	109,533.50	131,151.00
5075	Retirees Medical - ER	1,316.58	1,776.00	2,000.00
5102	CA Training Tax - ER	48.99	50.00	50.00
5120	Workers Comp Insurance - ER	11,073.60	13,000.00	12,000.00
5124	Retirement - ER - Tier 2	10,217.13	13,550.00	14,157.00

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

**Employment  
Services**

5100	Unemployment Insurance - ER	2,100.02	4,000.00	4,000.00
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00
6230	Medical Exam	0.00	160.00	160.00

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

**Total Personnel      565,620.98      780,181.50      856,333.00**

**Services & Supplies**

**Clothing &  
Uniform**

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

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

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

6100	Labor & Support- IT Services	2,730.83	5,000.00	5,000.00
6110	IT Purchased Services	4,272.05	5,400.00	5,400.00
7250	Water Quality Testing	23,139.40	28,000.00	34,000.00
7255	Security Services	13,669.21	8,000.00	5,500.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	605.56	850.00	850.00

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<b>Total Contract Services</b>		<b>44,417.05</b>	<b>47,250.00</b>	<b>50,750.00</b>
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**Equipment & Tools**

6438	Disinfection Feed Pumps	1,034.30	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	3,975.79	8,400.00	8,000.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	8,261.33	9,000.00	3,000.00

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<b>Total Equipment &amp; Tools</b>		<b>13,271.42</b>	<b>20,600.00</b>	<b>14,200.00</b>
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**Financial Services**

7309	Late Fees	76.44	50.00	50.00
7310	Bank Service Charges	24.00	300.00	300.00
9153	Bad Debt Expense	(107.61)	0.00	0.00

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<b>Total Financial Services</b>		<b>(7.17)</b>	<b>350.00</b>	<b>350.00</b>
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**500 - WATER**

**Fiscal YTD  
03/31/2022**

**FY 2021-2022  
Budget**

**FY 2022-2023  
Budget**

**Notes**

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

6120	Computer Licenses	0.00	200.00	0.00
6340	Misc Fees	873.81	900.00	900.00
6342	Fees - Regulatory	21,517.64	19,470.00	22,000.00
6345	Property Taxes & Assess.	3,792.12	7,000.00	7,500.00
7325	Insurance	62,964.76	62,686.00	64,250.00

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

**Legal & Professional**

7318	Professional & Consulting BMC	71,634.79	120,000.00	120,000.00
7320	Professional & Consulting Services	11,430.92	25,000.00	20,000.00
7326	Legal Services	875.00	16,000.00	8,000.00
7336	Legal Services-ISJ	0.00	0.00	0.00
7340	Legal Notifications	0.00	1,000.00	1,000.00

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

**Office/Operations**

6130	Computer Hardware	787.18	3,000.00	6,000.00
6140	Computer Software	4,889.99	5,000.00	5,000.00
7140	General Supplies & Minor Equipment	634.68	1,000.00	1,000.00

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
7160	Postage, Shipping & Mail Supplies	5,761.17	8,000.00	9,000.00	
7180	Billing Supplies, Forms & Printing	13,290.94	18,750.00	18,750.00	
7226	Membership & Dues	2,300.94	3,000.00	3,000.00	
7230	Misc Small Parts &	939.35	5,000.00	3,000.00	
7237	Process Control & Treatment Supplies	8,099.19	12,500.00	10,000.00	
7239	Water Treatment	7,874.82	13,000.00	13,000.00	
7249	Safety Supplies	464.28	1,000.00	1,000.00	
<b>Total Office/Operations</b>		<b>45,042.54</b>	<b>70,250.00</b>	<b>69,750.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	238.26	250.00	250.00	
7348	Water Conservation Program	4,021.80	10,000.00	10,000.00	
<b>Total Other Expense</b>		<b>4,260.06</b>	<b>10,250.00</b>	<b>10,250.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,907.68	3,500.00	3,500.00	
6025	Telephone	6,353.82	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	71,741.36	100,000.00	100,000.00	
8620	Gas Service	303.13	250.00	250.00	
8630	Trash Services	1,347.48	2,000.00	2,000.00	
8644	Disposal Services	3,974.00	18,000.00	9,000.00	
8670	Street Lighting	335.15	432.00	432.00	
<b>Total Rent &amp; Utilities</b>		<b>85,962.62</b>	<b>134,182.00</b>	<b>125,182.00</b>	

<b>500 - WATER</b>	<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-2022 Budget</b>	<b>FY 2022-2023 Budget</b>	<b>Notes</b>
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**Repairs & Maintenance**

6405	R & M - Extinguishers	383.61	400.00	400.00	
6422	R & M - Hydrants	1,247.34	1,300.00	1,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	4,458.36	16,700.00	5,000.00	
6641	R & M - Wells	9,755.67	22,300.00	3,000.00	
6750	R & M - Minor Tools & Equipment	176.40	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	279.97	600.00	600.00	
6830	Paving & Concrete	1,650.00	5,000.00	4,000.00	
6900	R & M - Buildings & Structures	12,350.93	15,000.00	15,000.00	
7241	R & M - Water Distribution System	5,230.53	8,000.00	8,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>35,532.81</b>	<b>71,700.00</b>	<b>39,700.00</b>	

**Travel & Training**

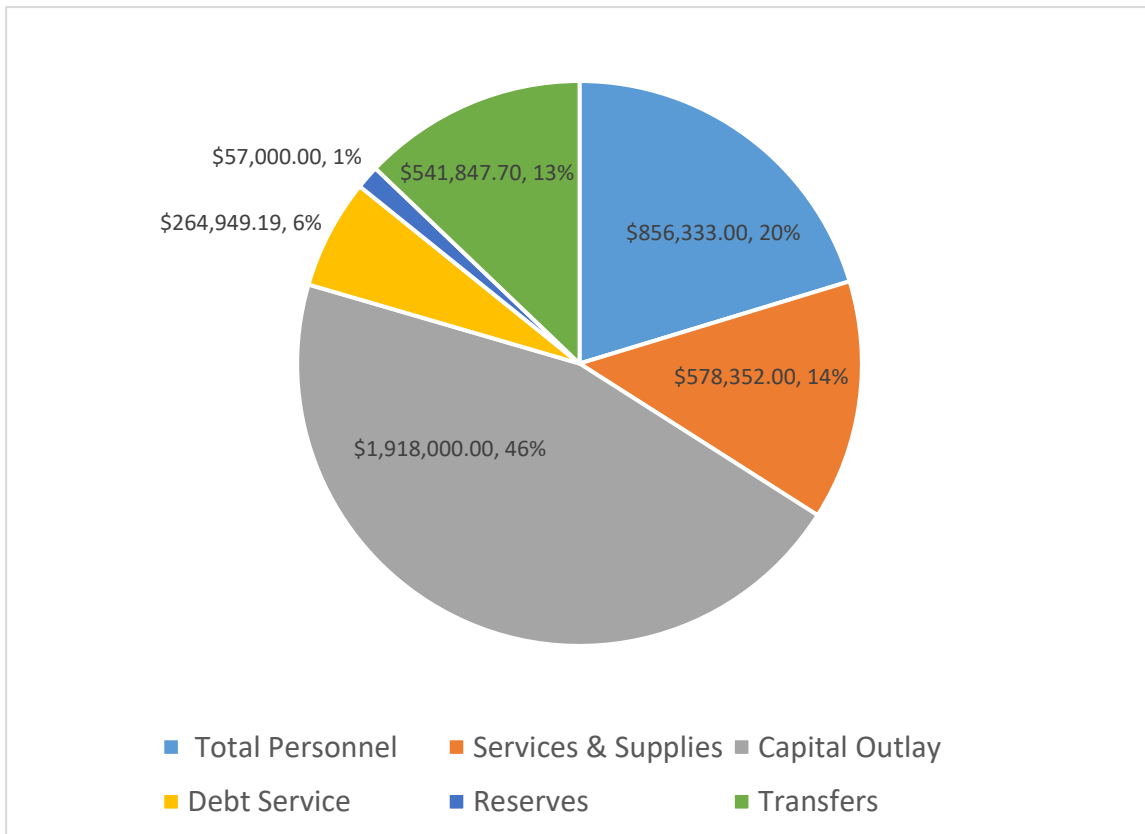
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	525.00	3,000.00	3,000.00	
8410	Certifications	320.00	500.00	500.00	
8510	Lodging & Meals - Local	467.99	0.00	0.00	
8539	Meals	60.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	354.51	370.00	370.00	
<b>Total Travel &amp; Training</b>		<b>1,727.50</b>	<b>4,120.00</b>	<b>4,120.00</b>	



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



<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$2,953,383.40	\$3,124,625.76	\$171,242.36
<b>Expenditures</b>			
<b>Total Personnel</b>	\$780,181.50	\$856,333.00	\$76,151.50
<b>Services &amp; Supplies</b>	\$630,758.00	\$578,352.00	-\$52,406.00
<b>Capital Outlay</b>	\$1,607,225.00	\$1,918,000.00	\$310,775.00
<b>Debt Service</b>	\$275,556.50	\$264,949.19	-\$10,607.31
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$565,249.50	\$541,847.70	-\$23,401.80
<b>TOTAL Expenditures</b>	<b>\$3,915,970.50</b>	<b>\$4,216,481.89</b>	<b>\$300,511.39</b>
<b>TOTAL Revenue</b>	<b>\$2,953,383.40</b>	<b>\$3,124,625.76</b>	<b>\$171,242.36</b>
<b>Net Revenue/Expenses</b>		<b>-\$1,091,856.13</b>	



### Capital Improvement Project Summary

Budget Code	FY 2021-22 Projects	Budgeted (Estimated)	FY 21/22 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$750,000.00	\$20,000.00	\$730,000.00	
500/9006	16th St. Tank South Rehabilitation	\$487,078.00	\$487,078.00	\$0.00	Complete
500/9006	8th Street Well Construction	\$366,441.00	\$366,441.00	\$0.00	Complete (grant \$238,000)
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	\$0.00	Complete
	<b>TOTAL</b>		<b>\$873,519.00</b>	<b>\$730,000.00</b>	
	<b>FY 22/23 Projects</b>				
500/9006	Program "C" Well Construction	\$1,378,000.00		\$730,000.00	Est. includes carryover balance
500/9006	16th St. Tank North Rehabilitation	\$490,000.00			New
500/9006	Heavy Equipment Storage Structure	\$50,000.00			New
	<b>TOTAL</b>	<b>\$1,918,000.00</b>			

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

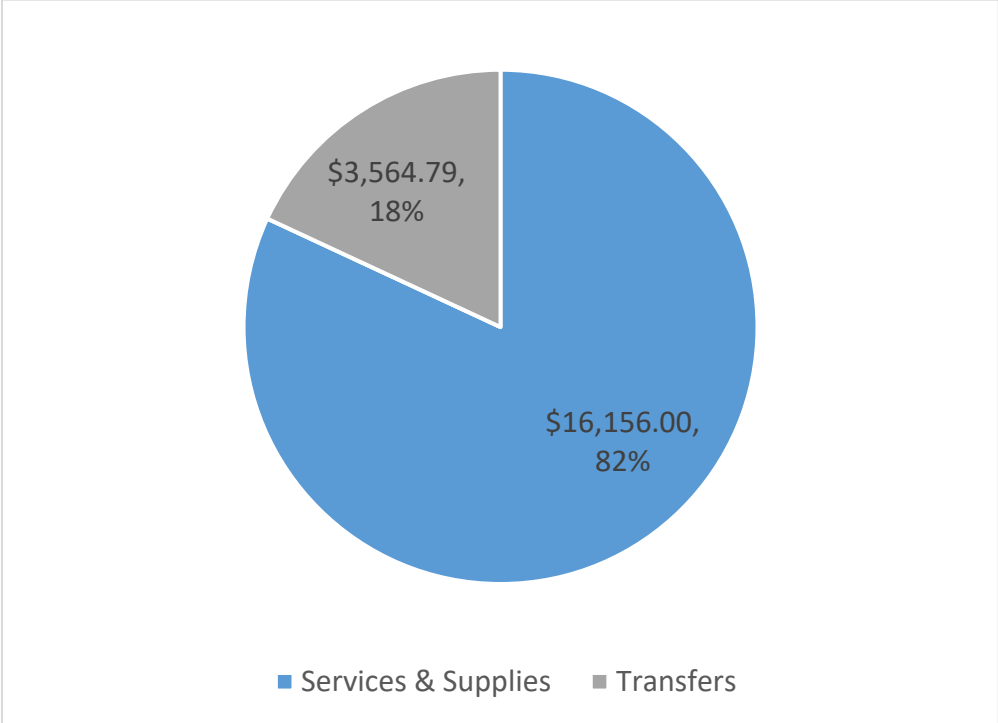
Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00		
500/9006	16th St. Tank North Rehabilitation	\$490,000.00		
500/9006	Heavy Equipment Storage Structure	\$50,000.00		
	<b>TOTAL</b>	<b>\$1,918,000.00</b>		

**FUND 600**  
***WASTEWATER***

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

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

<b>600 - Wastewater</b>			
<b>Fund 600 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$20,110.55	\$19,720.79	-\$389.76
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$16,805.00	\$16,156.00	-\$649.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,305.55	\$3,564.79	\$259.24
<b>TOTAL Expenditures</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>TOTAL Revenue</b>	<b>\$20,110.55</b>	<b>\$19,720.79</b>	<b>-\$389.76</b>
<b>Net Revenue/Expenses</b>		<b>\$0.00</b>	



**FUND 650**  
***SOLID WASTE***

**650 - Solid Waste**

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

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	0.00	0.00	245,000.00	Estimated
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>245,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	0.00	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>245,000.00</b>	
<b>EXPENDITURES</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	0.00	0.00	5,000.00	
7326	Legal Services	0.00	0.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>0.00</b>	<b>11,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	
7160	Postage, Shipping & Mail Supplies	0.00	0.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	0.00	1,000.00	Support unanticipated expenses
7345	Outreach	0.00	0.00	2,000.00	
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	
	<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	
<b>Rent &amp; Utilities</b> Paid through cost allocation plan					



**650 - Solid Waste**

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

**Notes**

**Travel & Training**

7324	Education & Training Fees	0.00	0.00	1,000.00
8410	Certifications	0.00	0.00	0.00
8475	Training Materials	0.00	0.00	250.00
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>

**Capital Outlay**

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>

**Debt Service**

9022	Debt Service - Principal	0.00	0.00	120,000.00
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>

**Reserves**

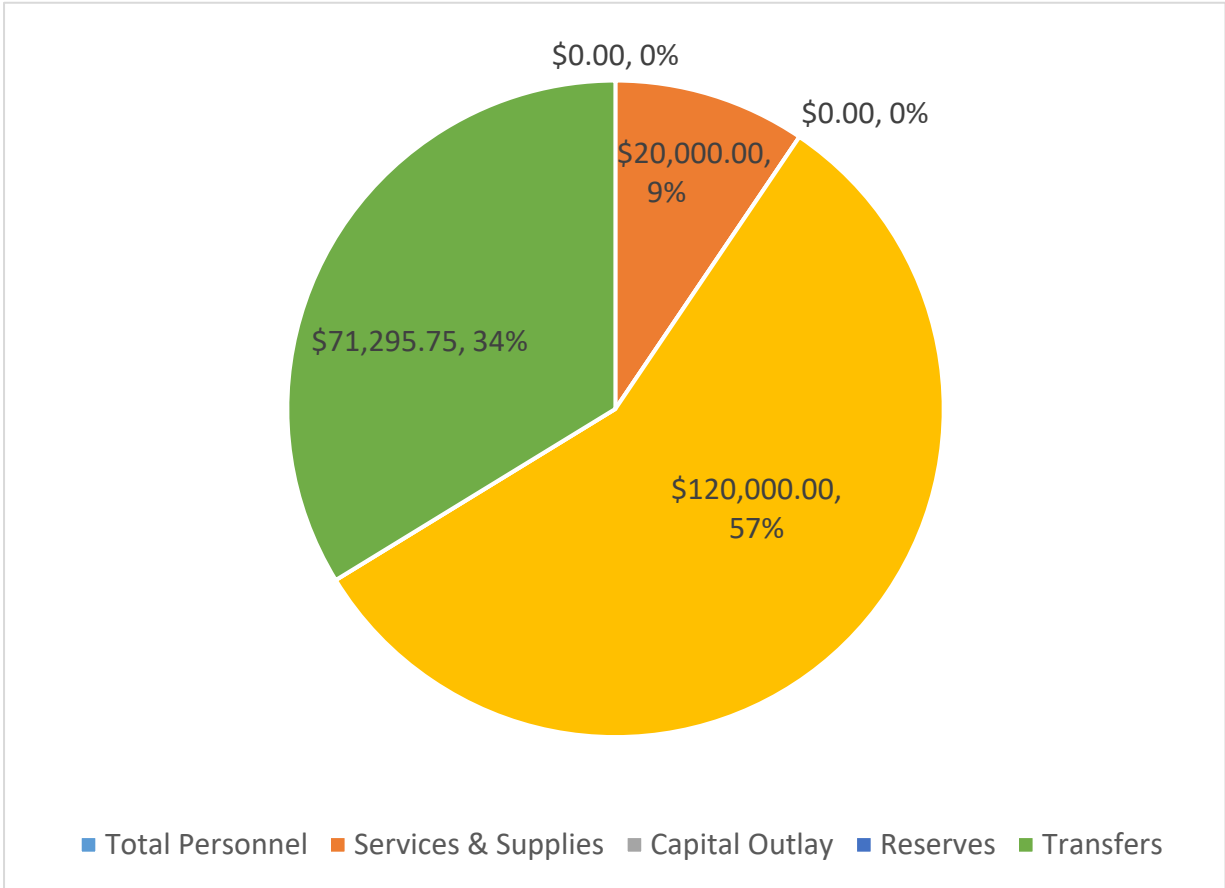
9572	General Contingency Reserve	0.00	0.00	0.00
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>

**TRANSFERS**

9511	Interfund Transfer Out	0.00	0.00	71,295.75
<b>Total Transfers</b>		<b>0.00</b>	<b>0.00</b>	<b>71,295.75</b>
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>211,295.75</b>

**Net Revenues over Expenditures                    0.00                    0.00                    33,704.25**

<b>650 - Solid Waste</b>			
<b>Fund 800 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$0.00	\$245,000.00	\$245,000.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$0.00	\$0.00	\$0.00
<b>Services &amp; Supplies</b>	\$0.00	\$20,000.00	\$20,000.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Services</b>	\$0.00	\$120,000.00	\$120,000.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$0.00	\$71,295.75	\$71,295.75
<b>TOTAL Expenditures</b>	<b>\$0.00</b>	<b>\$211,295.75</b>	<b>\$211,295.75</b>
<b>TOTAL Revenue</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>
<b>Net Revenue/Expenses</b>	<b>\$0.00</b>	<b>\$33,704.25</b>	



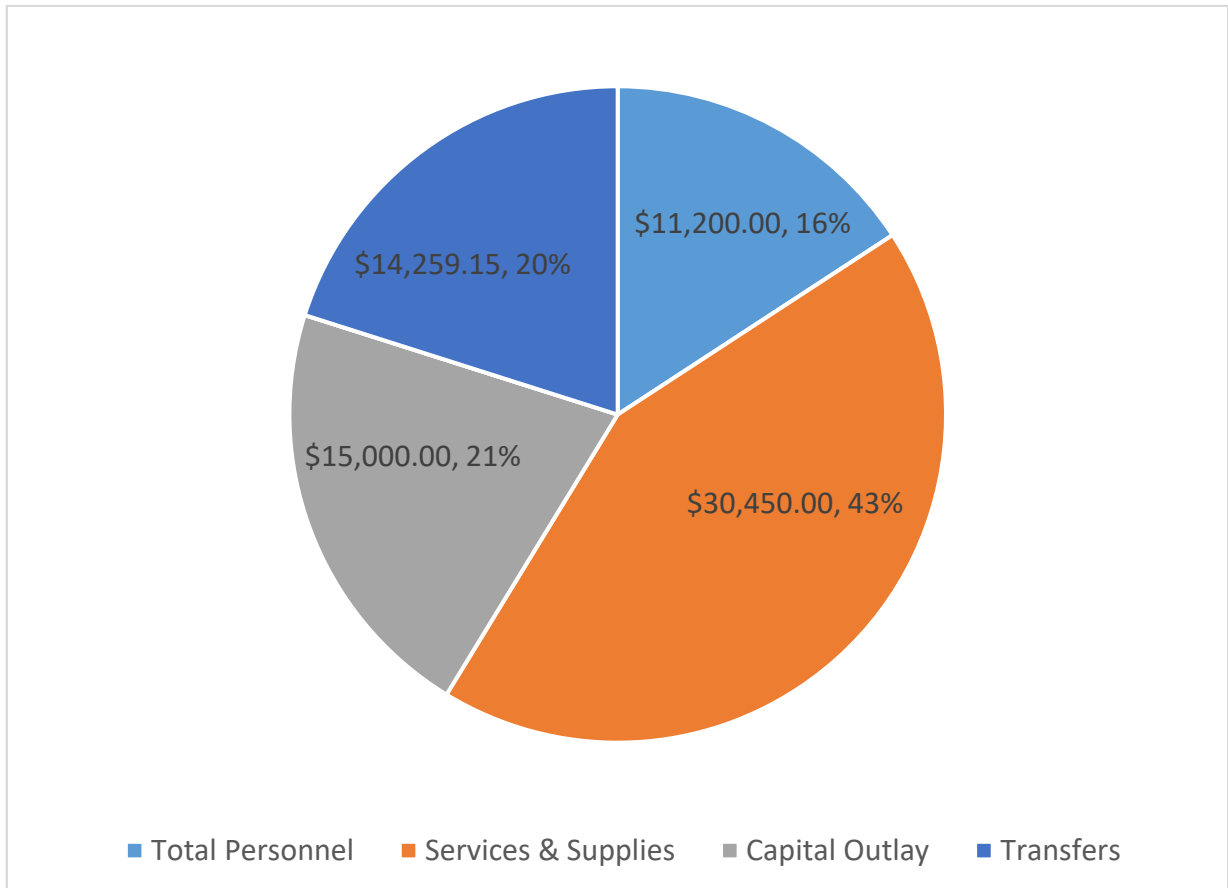
**FUND 800**  
***DRAINAGE***

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Zone D & F Property Taxes	25,405.76	37,575.00	\$39,290.00	Based on County estimate
<b>Total Property Taxes</b>		<b>25,405.76</b>	<b>37,575.00</b>	<b>39,290.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	66,367.00	95,264.00	95,264.00	Waiting for Estimate
<b>Total Special Taxes &amp; Assessments</b>		<b>66,367.00</b>	<b>95,264.00</b>	<b>95,264.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	45.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>45.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	476.84	700.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>476.84</b>	<b>700.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>92,294.60</b>	<b>133,539.00</b>	<b>135,154.00</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	8,994.02	9,000.00	11,000.00	
<b>Total Salaries/Wages</b>		<b>8,994.02</b>	<b>9,200.00</b>	<b>11,200.00</b>	
<b>Total Personnel</b>		<b>8,994.02</b>	<b>9,200.00</b>	<b>11,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
<b>Total Equipment &amp; Tools</b>		<b>0.00</b>	<b>600.00</b>	<b>600.00</b>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	
6345	Property Taxes & Assessments Costs	589.80	600.00	600.00	
7325	Insurance	470.25	391.24	450.00	
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>8,127.05</b>	<b>8,191.24</b>	<b>8,250.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	0.00	500.00	500.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>3,500.00</b>	<b>3,500.00</b>	
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	239.66	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
	<b>Total Office/Operations</b>	<b>239.66</b>	<b>650.00</b>	<b>650.00</b>	
<b>Other Expense</b>					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	<b>Total Other Expense</b>	<b>250.00</b>	<b>300.00</b>	<b>300.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,035.76	1,700.00	1,700.00	
6025	Telephone	183.70	250.00	250.00	
8610	Electric	1,168.46	2,200.00	2,200.00	
8670	Street Lighting	670.72	1,000.00	1,000.00	
	<b>Total Rent &amp; Utilities</b>	<b>3,058.64</b>	<b>5,150.00</b>	<b>5,150.00</b>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2022</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022- 2023 Budget</b>	<b>Notes</b>
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	36.54	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	46.75	500.00	500.00	
6800	R & M - Grounds & Collection Systems	2,919.11	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
<b>Total Repairs &amp; Maintenance</b>		<b>3,002.40</b>	<b>8,550.00</b>	<b>8,550.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	721.26	967.00	1,200.00	
7220	Gasoline	1,176.40	1,276.00	1,500.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>1,897.66</b>	<b>2,243.00</b>	<b>2,700.00</b>	
<b>Total Services &amp; Supplies</b>		<b>16,575.41</b>	<b>29,934.24</b>	<b>30,450.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	15,000.00	15,000.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	9,916.65	13,222.21	14,259.15	
<b>Total Transfers</b>		<b>9,916.65</b>	<b>13,299.37</b>	<b>14,259.15</b>	
<b>Total Expenditures</b>		<b>35,486.08</b>	<b>67,433.61</b>	<b>70,909.15</b>	
<b>Net Revenues over Expenditures</b>		<b>56,808.52</b>	<b>66,105.39</b>	<b>64,244.85</b>	

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$133,539.00	\$135,154.00	\$1,615.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$9,200.00	\$11,200.00	\$2,000.00
<b>Services &amp; Supplies</b>	\$29,934.24	\$30,450.00	\$515.76
<b>Capital Outlay</b>	\$15,000.00	\$15,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$13,299.37	\$14,259.15	\$959.78
<b>TOTAL Expenditures</b>	<b>\$67,433.61</b>	<b>\$70,909.15</b>	<b>\$3,475.54</b>
<b>TOTAL Revenue</b>	<b>\$133,539.00</b>	<b>\$135,154.00</b>	<b>\$1,615.00</b>
<b>Net Revenue/Expenses</b>	<b>\$66,105.39</b>	<b>\$64,244.85</b>	



**FUND 900**  
***PARKS & RECREATION***



**900 - PARKS & RECREATION**

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

Notes

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

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

