

**Los Osos Community Services District**

# **FINAL BUDGET**

**FISCAL YEAR 2024-2025**



## **BOARD OF DIRECTORS**

**Marshall E. Ochylski, President**

**Christine Womack, Vice President**

**Charles L. Cesena, Director**

**Matthew D. Fourcroy, Director**

**Troy C. Gatchell, Director**

**June 6, 2024**



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

### **Office:**

Laura Durban, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

### **Field Operations:**

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Ehan Good, Water Resources Operator

Clint Requa, Water Resources Operator

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

Thank you all for your hard work.

Ron Munds  
General Manager

Board of Directors

Los Osos Community Services District

It is with great pleasure to present my recommendations for operational expenditures and forecast for revenues for the Fiscal Year (FY) 2024-2025 to the Los Osos Community Services District Board of Directors and Los Osos community members. The development of the budget was a team effort which included staff, advisory committee members and community residents.

This FY 2024-2025 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and of the District as a whole.

This budget continues to fund the District's reserve to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of the 2024 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Overall, the District is financially healthy in all funds. This is a testament to the leadership of the Board of Directors, input provided by the District's advisory committees, and staff's stewardship of the District's resources. When reflecting on FY 2023-2024, it can be characterized as a year of continued perseverance to provide the community with a sustainable water supply, mapping the future for the delivery of emergency services, and the continued implementation of the District's aggressive Capital Improvement Plan. Each member of the District's team responded to the challenges with a positive, professional attitude to ensure uninterrupted services to the community.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2024-2025 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the budget as presented. As I stated earlier, this was a team effort and I want to thank all that were involved.

Respectfully,

A handwritten signature in blue ink, appearing to read 'RM', enclosed within a large, hand-drawn blue circle.

Ron Munds  
General Manager

## Fiscal Year 2024-2025 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2024-2025 budget by Fund. The more detailed line-item descriptions are provided as an attachment to this document. Where applicable, property tax revenue estimations were provided by the County of San Luis Obispo and District Staff with the assistance from an outside consultant. Also, where applicable, property tax revenue allocations were per the direction of the District's Board of Directors.

### Fund 100 – Administration

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

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

### **Fund 100 – Summary**

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

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

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$715,136.00	\$753,887.50	\$38,751.50
<b>Expenditures</b>			
<b>Personnel</b>	\$413,303.50	\$430,079.50	\$16,776.00
<b>Services &amp; Supplies</b>	\$301,832.50	\$323,808.00	\$21,975.50
<b>TOTAL Expenditures</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</b>
<b>TOTAL Revenue</b>	<b>\$715,136.00</b>	<b>\$753,887.50</b>	<b>\$38,751.50</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 2024-2025</b>									
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>							<b>\$753,887.50</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>	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$79,158.19	\$572,954.50	\$75,388.75	\$3,769.44	\$15,077.75	\$1,884.72	\$1,884.72	\$3,769.44	\$753,887.50

**Fund 200 – Bayridge Estates**

**Major Requests:** No major request.

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

**Fund 200 – Summary**

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

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

<b>200 - Bayridge</b>			
<b>Fund 200</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(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	\$1,884.72	\$96.88
<b>TOTAL Expenditures</b>	<b>\$9,187.00</b>	<b>\$9,283.88</b>	<b>\$96.88</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>\$716.12</b>	

## **Fund 301 – Fire**

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

Capital Outlay for this budget decreases slightly since there is not a major vehicle replacement during the fiscal year, just the cost of outfitting of the command vehicle purchased FY 2022-23. The infrastructure CIP line item remains the same as last fiscal year. This a place holder for future capital improvements to the fire station.

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

**Impact to Budget:** The increase in the Services and Supplies costs is about \$356,714 due mainly to the Schedule A charges, purchase of Personal Protection Equipment, insurance and legal services.

## **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. For FY 2024-25, the Zone A contribution is 41.7% of Zone A revenue or \$132,239.04. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,799,961 about a 6.5% increase over last year's budget.

As previously discussed, increased Schedule A charges, insurance costs and the need to purchase additional equipment is driving the increases in Services and Supplies.

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

The following table summarizes the revenue and expenditures for the Fund 301 budget. The noted negative value for revenue versus expenditures will be balanced by using operating cash or reserves if and when needed. More detailed information is available in the attached Budget worksheets.



### **301 - Fire**

<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
<b>Total Expenditure</b>	<b>\$3,456,689.28</b>	<b>\$3,847,047.19</b>	<b>\$390,357.91</b>
<b>Total Revenue</b>	<b>\$3,584,505.00</b>	<b>\$3,741,184.04</b>	<b>\$156,679.04</b>
Net Revenue/Expenses		-\$105,863.15	

**Fund 400 – Vista de Oro**

**Major Requests:** No major requests.

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

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

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

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

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 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	\$1,884.72	\$96.88
<b>TOTAL Expenditures</b>	<b>\$5,147.84</b>	<b>\$5,244.72</b>	<b>\$96.88</b>
<b>TOTAL Revenue</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
Net Revenue/Expenses	\$852.16	\$755.28	

## **Fund 500 – Water**

### **Major Adjustment Requests:**

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

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

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

## **Fund 500 – Summary**

### ***Revenue Projections***

On the revenue side of the budget, a projected increase by \$73,900.00 over last fiscal year, due to the implementation of the third and final rate increase approved by the Board in fiscal year 2022-23. The total revenues also include \$50,104.96 of Zone A dollars approved by the Board.

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

### ***Expenditures***

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

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

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

## Capital Outlay Summary of Changes

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

	FY 24/25 Projects	Budgeted (Estimated)	FY 23/24 Expenditures	Carryover Balance
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	\$408,000.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00		\$100,000.00
500/9006	Valve Replacement Program	\$540,000.00		
500/9006	Water Yard Office-Phase 1	\$50,000.00		
500/9006	10th Street Tank Interior Coating	\$150,000.00		
500/9006	SCADA	\$750,000.00		
	<b>TOTAL</b>	<b>\$2,560,000.00</b>		<b>\$508,000.00</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. The noted negative value for revenue versus expenditures will be balanced by using Capital Outlay reserves if and when needed. More detailed information is available in the attached Budget worksheets.

<b>500 - Water</b>			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,383,376.01	\$73,849.91
Expenditures			
Total Personnel	\$972,160.00	\$1,030,970.00	\$58,810.00
Services & Supplies	\$672,365.00	\$792,323.00	\$119,958.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$572,954.50	\$29,451.14
<b>TOTAL Expenditures</b>	<b>\$5,239,918.89</b>	<b>\$5,387,937.54</b>	<b>\$148,018.65</b>
<b>TOTAL Revenue</b>	<b>\$3,309,526.10</b>	<b>\$3,383,376.01</b>	<b>\$73,849.91</b>
Net Revenue/Expenses		<b>-\$2,004,561.53</b>	

**Fund 600 – Wastewater**

**Major Requests:** No major requests.

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

**Fund 600 – Summary**

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

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

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

### **Fund 650 – Solid Waste**

**Major Requests:** A solid waste base-year rate application will be submitted by Waste Connections sometime during the first quarter of the upcoming fiscal year for 2025. The District will need to solicit the services of a consultant to help analyze the application. The cost could range between \$25,000 to \$30,000. The same amount was included in the Legal and Professional line-item for the current fiscal year so there is no change in the budget request.

**Impact to Budget:** The proposed overall budget for Fund 650 includes \$35,000 in Legal & Professional Services for consultant services related to the solid waste base-year application. Additionally, \$100,000 contribution to the General Contingency Reserve has been budgeted.

### **Fund 650 – Summary**

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

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

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

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

**Fund 800 – Drainage**

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

**Impact to Budget:**

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

**Fund 800 – Budget Summary**

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

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

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

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$247,331.39	\$275,554.00	\$28,222.61
Expenditures			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,077.75	\$775.03
Debt Service	\$63,890.50	\$66,221.49	\$2,330.99
<b>TOTAL Expenditures</b>	<b>\$203,993.22</b>	<b>\$197,549.24</b>	<b>-\$6,443.98</b>
<b>TOTAL Revenue</b>	<b>\$247,331.39</b>	<b>\$275,554.00</b>	<b>\$28,222.61</b>
<b>Net Revenue/Expenses</b>	<b>\$104,988.17</b>	<b>\$78,004.76</b>	

**Fund 900 – Parks and Recreation**

**Major Requests:** No major requests.

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

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

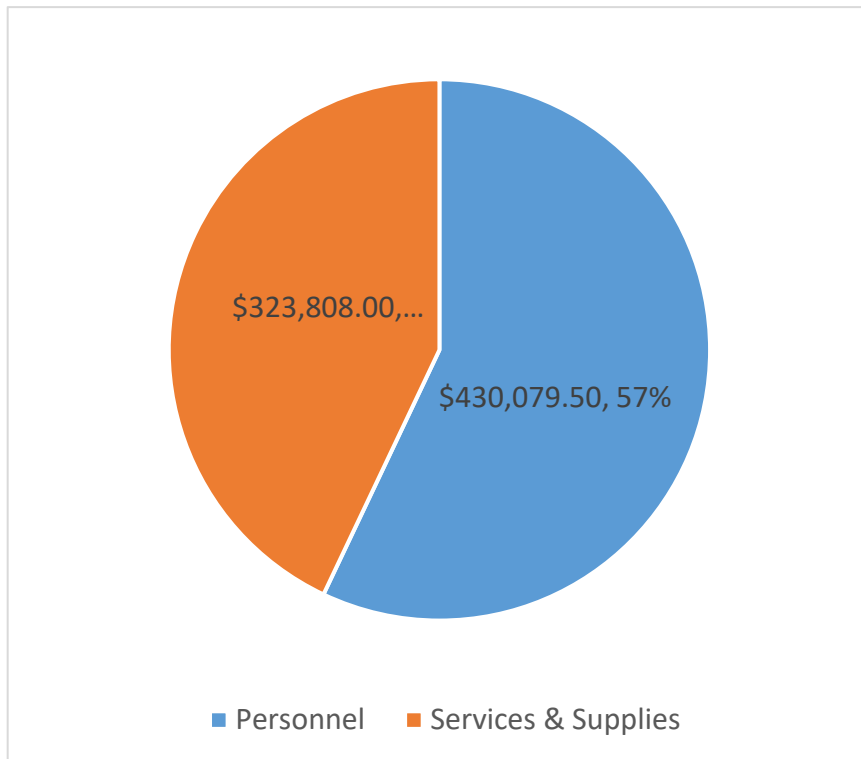
<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$25,000.00	\$10,000.00	-\$15,000.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
<b>TOTAL Expenditures</b>	<b>\$5,175.68</b>	<b>\$5,369.44</b>	<b>\$193.76</b>
<b>TOTAL Revenue</b>	<b>\$25,000.00</b>	<b>\$10,000.00</b>	<b>-\$15,000.00</b>
Net Revenue/Expenses	\$19,824.32	\$4,630.56	



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

## **100 - ADMINISTRATION**

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



**100 - ADMINISTRATION**

**Fiscal YTD  
04/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025  
Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	595,946.60	715,136.00	753,887.50
4930	Other Revenue	400.00	0.00	0.00

<b>Total Service Charges &amp; Fees</b>		<b>596,346.60</b>	<b>715,136.00</b>	<b>753,887.50</b>
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**Use of Money & Property**

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

<b>Total Use of Money &amp; Property</b>		<b>2,991.62</b>	<b>0.00</b>	<b>2,500.00</b>
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<b>Total Revenues</b>		<b>599,338.22</b>	<b>715,136.00</b>	<b>756,387.50</b>
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**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	7,500.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	11,825.08	14,000.00	14,400.00	
8045	Overtime Pay	0.00	750.00	500.00	
8050	Administrative Leave Pay	5,323.26	6,800.00	6,000.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	2,700.00	
8054	Salaries & Wages - Regular	230,168.67	287,000.00	295,000.00	
8060	Sick Leave Pay	2,857.45	4,250.00	6,600.00	
8066	Comp Time Used	0.00	50.00	300.00	
8081	Vacation Pay	15,464.32	14,000.00	14,000.00	

<b>Total Salaries/Wages</b>		<b>275,411.11</b>	<b>344,350.00</b>	<b>354,000.00</b>
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**Payroll Taxes & Benefits**

5020	FICA - ER	465.00	1,116.00	1,116.00
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**100 - ADMINISTRATION**

		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
5030	Life Insurance - ER	393.08	525.00	525.00	
5031	Disability Insurance	337.10	600.00	600.00	
5032	Employee Assistance Program	0.00	0.00	101.00	
5035	AD & D Insurance	81.30	125.00	125.00	
5040	LTD Insurance	1,524.34	1,900.00	1,900.00	
5050	Medicare - ER	4,170.31	5,200.00	5,200.00	
5060	Cafeteria Plan - ER	22,408.81	27,150.00	28,850.00	Increase in cost
5070	Retirement ER - Regular	210.00	2,500.00	500.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	2,250.00	An Admin Retiree now getting insurance through CalPERS
5102	CA Employee Training Tax - ER	21.78	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,500.00	2,325.00	
5124	Retirement - ER - Tier 2	19,230.79	26,200.00	31,000.00	CalPERS Rates are up, and UAL is \$3500, UAL was \$0 last FY
<b>Total Payroll Taxes &amp; Benefits</b>		<b>50,341.32</b>	<b>67,103.50</b>	<b>74,529.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	662.26	1,500.00	1,200.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>662.26</b>	<b>1,850.00</b>	<b>1,550.00</b>	
<b>Total Personnel</b>		<b>326,414.69</b>	<b>413,303.50</b>	<b>430,079.50</b>	

**100 - ADMINISTRATION**Fiscal YTD  
04/30/2024FY 2023-2024  
BudgetFY 2024-2025  
Budget

Notes

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

Code	Description	Fiscal YTD 04/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
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>	
<b>Contract Services</b>					
6100	Labor & Support-IT Services	8,141.87	11,000.00	11,000.00	
6110	IT Purchased Services	21,709.98	26,000.00	28,500.00	
7100	Copier Contract-Maint & Usage	3,003.00	3,600.00	3,604.00	
7255	Security Services	315.00	500.00	500.00	
7321	Janitorial Cleaning & Supplies	2,810.00	3,400.00	3,450.00	
7342	Public Meeting Recordings	3,435.14	5,600.00	5,600.00	
<b>Total Contract Services</b>		<b>39,414.99</b>	<b>50,100.00</b>	<b>52,654.00</b>	
<b>Financial Services</b>					
7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	5,370.48	7,300.00	7,300.00	
<b>Total Financial Services</b>		<b>5,370.48</b>	<b>7,500.00</b>	<b>7,500.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	17,640.03	17,640.00	18,000.00	Per proposed Budget there should be a 2% increase
6343	Lien & Notary Fees	15.00	30.00	30.00	
7325	Insurance	41,642.83	41,792.50	48,300.00	SDRMA estimate is up 15.57%
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>59,297.86</b>	<b>59,662.50</b>	<b>66,530.00</b>	
<b>Legal &amp; Professional</b>					
7304	Professional Services - ACCTG	47,500.00	60,000.00	60,000.00	

**100 - ADMINISTRATION**

		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
7305	Auditing Services	23,000.00	23,250.00	24,000.00	
7320	Professional & Consulting Services	2,444.08	2,500.00	800.00	Optimized and GASB 75
7326	Legal Services	5,863.83	24,400.00	20,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	17,000.00	Election this year.
<b>Total Legal &amp; Professional</b>		<b>78,807.91</b>	<b>110,650.00</b>	<b>122,300.00</b>	
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	1,001.00	1,200.00	1,200.00	
7140	General Supplies & Minor Equipment	5,072.27	7,500.00	7,000.00	
7160	Postage, Shipping & Mail Supplies	1,274.74	1,700.00	1,700.00	
7226	Membership & Dues	8,387.00	8,400.00	8,500.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>15,735.01</b>	<b>19,800.00</b>	<b>19,400.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	55.50	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
<b>Total Other Expense</b>		<b>55.50</b>	<b>225.00</b>	<b>225.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,267.50	1,560.00	1,560.00	
6025	Telephone	2,587.39	2,914.00	2,914.00	

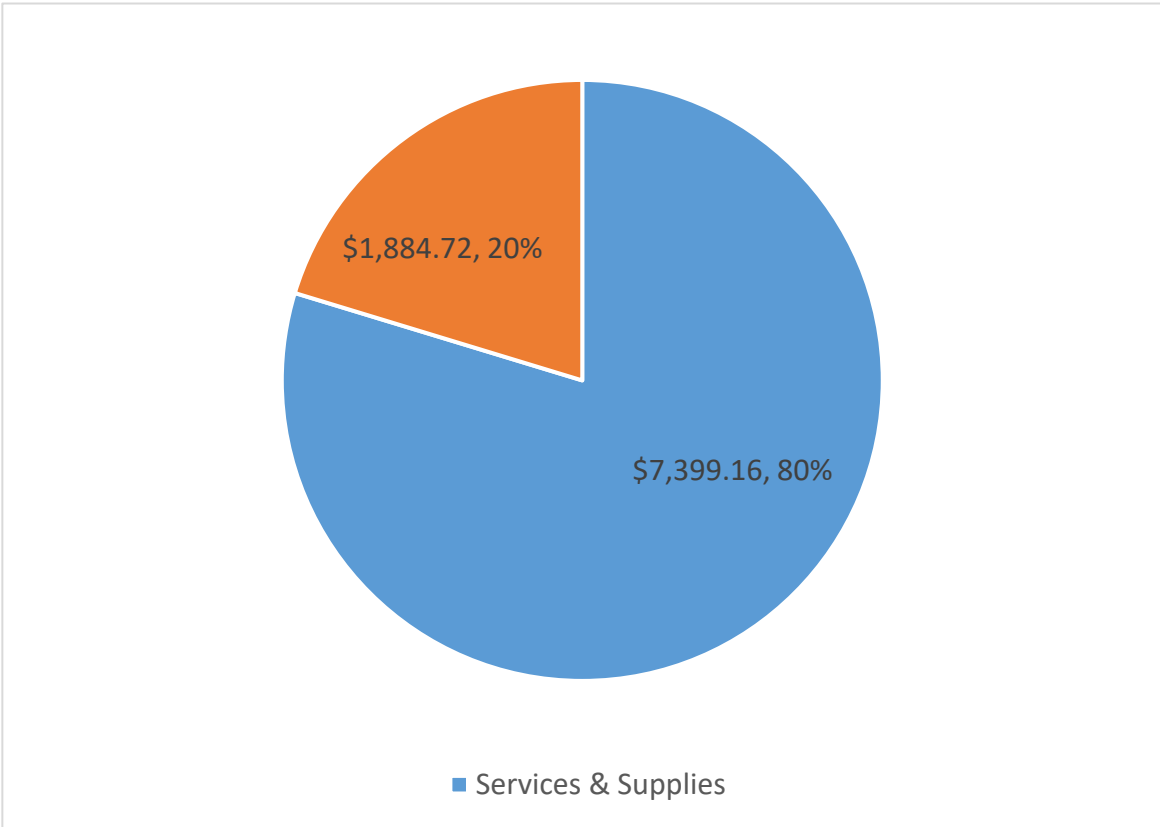
**100 - ADMINISTRATION**

		Fiscal YTD 04/30/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	32,400.00	39,600.00	40,800.00	Increase in Rent Payment
8610	Electric	3,012.71	4,000.00	4,000.00	
8620	Gas Service	435.37	1,100.00	700.00	
<b>Total Rent &amp; Utilities</b>		<b>39,702.97</b>	<b>49,374.00</b>	<b>50,174.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	121.11	121.00	125.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
<b>Total Repairs &amp; Maintenance</b>		<b>121.11</b>	<b>121.00</b>	<b>125.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	500.00	500.00	500.00	
7370	Travel Expense	1,346.20	2,000.00	2,500.00	ASM Travel \$2500 should cover 4x a year with airline price increase
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	317.20	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>2,163.40</b>	<b>4,200.00</b>	<b>4,700.00</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>240,669.23</b>	<b>301,832.50</b>	<b>323,808.00</b>	
<b>Total Expenditures</b>		<b>567,083.92</b>	<b>715,136.00</b>	<b>753,887.50</b>	

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



<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 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	\$1,884.72	\$96.88
<b>TOTAL Expenditures</b>	<b>\$9,187.00</b>	<b>\$9,283.88</b>	<b>\$96.88</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>\$716.12</b>	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
4/30/2024

FY 2023-2024  
Budget

FY 2024-2025  
Budget

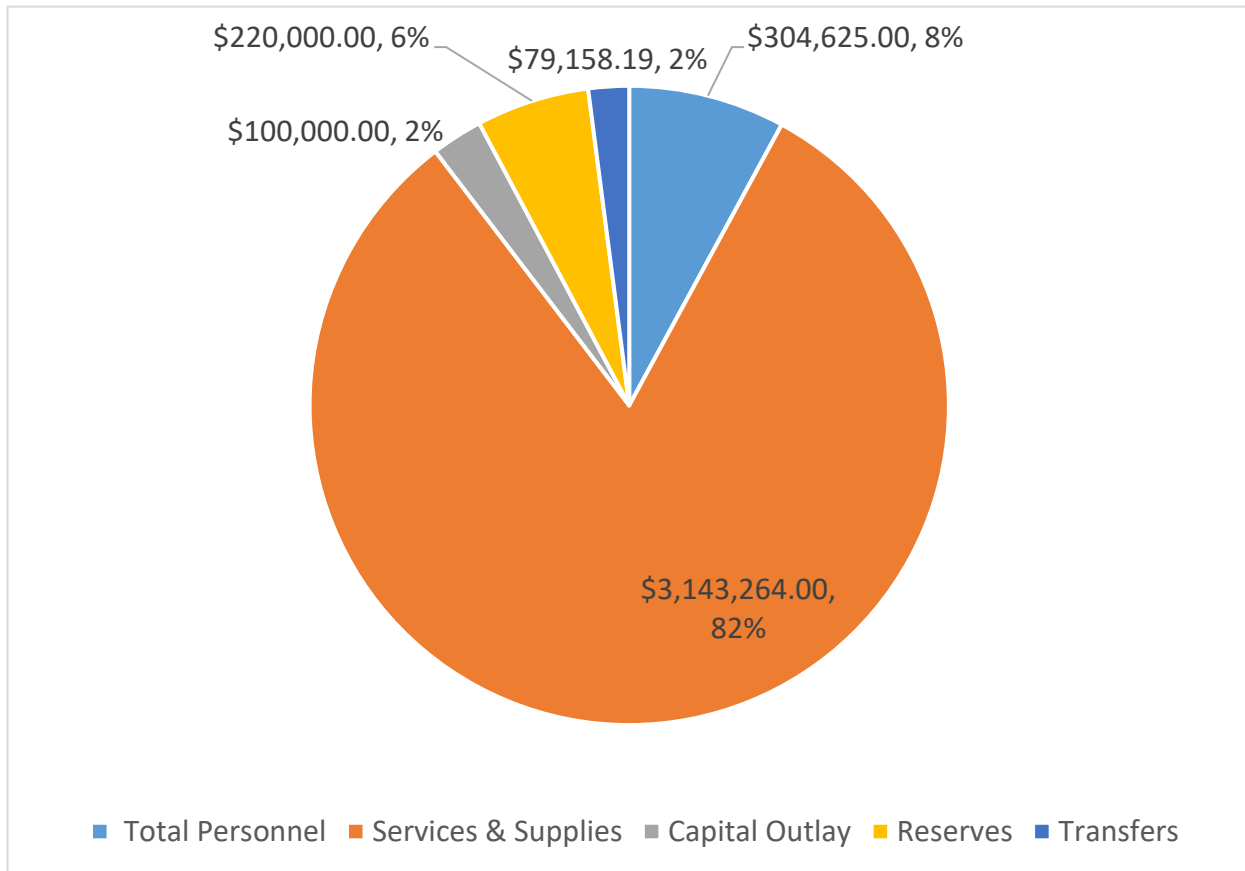
Notes

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

**FUND 301**

***FIRE***

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
<b>Expenditures</b>			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
<b>Total Expenditure</b>	<b>\$3,456,689.28</b>	<b>\$3,847,047.19</b>	<b>\$390,357.91</b>
<b>Total Revenue</b>	<b>\$3,584,505.00</b>	<b>\$3,741,184.04</b>	<b>\$156,679.04</b>
<b>Net Revenue/Expenses</b>		<b>-\$105,863.15</b>	



**301 - FIRE**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024**

**FY 2024-2025  
Budget**

Notes

**REVENUES**

**Property Taxes**

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

**Grant Revenue**

<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>

**Special Taxes & Assessments**

<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>

**Other Revenues**

<b>4000</b>	Ambulance Agreement	42,731.14	67,134.00	67,134.00
<b>4930</b>	Other Revenue	200.00	0.00	0.00
<b>Total Other Revenues</b>		<b>42,931.14</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money & Property**

<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	102,993.79	80,000.00	80,000.00
<b>4511</b>	Unrealized Change in Value	(10,372.84)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>92,620.95</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>Total Revenues</b>		<b>2,263,627.88</b>	<b>3,584,505.00</b>	<b>3,741,184.04</b>

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	16,864.58	38,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	63,792.63	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>80,657.21</b>	<b>190,000.00</b>	<b>190,000.00</b>

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>Payroll Taxes &amp; Benefits</b>					
<b>5020</b>	Social Security - Employer	4,796.85	10,000.00	10,000.00	
<b>5030</b>	Life Insurance - ER	1,700.94	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	373.24	850.00	850.00	
<b>5050</b>	Medicare - ER	1,169.53	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	46,214.20	62,000.00	60,000.00	UAL 58,998, \$1000 for Legacy CalPERS employee
<b>5102</b>	CA Training Tax - ER	58.64	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	7,442.49	8,540.00	19,500.00	
<b>5124</b>	Retirement - ER - Tier 2	745.57	8,500.00	5,000.00	UAL 1336 - 14.72% for employee
<b>Total Payroll Taxes &amp; Benefits</b>		<b>62,501.46</b>	<b>95,065.00</b>	<b>100,525.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	2,797.00	4,000.00	4,000.00	Current employees
<b>5100</b>	Unemployment Insurance	1,827.23	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	8,014.16	4,000.00	4,000.00	New Employees
<b>Total Employment Services</b>		<b>12,638.39</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>155,797.06</b>	<b>299,165.00</b>	<b>304,625.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	943.62	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>943.62</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	1,384.00	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,276.40	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	630.00	1,100.00	1,100.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
<b>7500</b>	Schedule A Charges	1,273,280.81	2,521,923.00	2,819,174.00	
	<b>Total Contract Services</b>	<b>1,279,041.79</b>	<b>2,533,023.00</b>	<b>2,830,274.00</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	585.00	5,000.00	73,925.00	Grant Purchase plus PPE for Regular Employees
<b>6460</b>	Self-Contained Breathing Apparatus	49.32	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	1,416.58	1,300.00	1,800.00	Service change
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	14,088.43	27,000.00	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>18,947.48</b>	<b>61,300.00</b>	<b>130,725.00</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	0.00	
<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>60.00</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	8,207.29	7,200.00	8,400.00	
<b>7325</b>	Insurance	64,488.83	64,500.00	74,550.00	Estimate up 15.57%
	<b>Total Ins., Licenses &amp; Regulatory Fees</b>	<b>72,696.12</b>	<b>73,700.00</b>	<b>84,950.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	3,971.92	8,000.00	8,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>7326</b>	Legal Services	6,122.32	10,000.00	15,000.00	
<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>10,094.24</b>	<b>19,500.00</b>	<b>24,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	4,224.21	5,000.00	6,000.00	Increasing Costs
<b>7160</b>	Postage, Shipping & Mail Supplies	769.41	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	250.00	300.00	300.00	
<b>Total Office/Operations</b>		<b>5,308.37</b>	<b>10,400.00</b>	<b>11,400.00</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	511.97	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	427.50	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	1,374.45	1,000.00	1,000.00	
<b>Total Other Expense</b>		<b>2,313.92</b>	<b>3,000.00</b>	<b>3,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	670.58	910.00	910.00	
<b>6025</b>	Telephone	1,767.44	2,400.00	2,400.00	
<b>8610</b>	Electric	2,459.32	2,460.00	2,460.00	
<b>8620</b>	Gas Service	1,430.85	2,500.00	2,000.00	
<b>8630</b>	Trash Services	2,369.39	2,800.00	2,800.00	
<b>8640</b>	Water and Water Services	4,023.07	6,000.00	6,000.00	
<b>8659</b>	Utility Cable Charges	1,380.82	2,200.00	2,000.00	
<b>8670</b>	Street Lighting	105.81	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>14,207.28</b>	<b>19,405.00</b>	<b>18,705.00</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	526.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	3,334.74	3,000.00	3,750.00	



<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<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	24,500.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	10,257.37	28,000.00	15,000.00	
<b>Total Repairs &amp;</b>		<b>37,544.95</b>	<b>59,726.00</b>	<b>33,250.00</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>1,441,492.41</b>	<b>2,786,550.00</b>	<b>3,143,264.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	33,273.95	62,567.00	60,000.00	
<b>9085</b>	Vehicle Purchase	0.00	40,000.00	40,000.00	For outfitting Command Vehicle
<b>Total Capital Outlay</b>		<b>33,273.95</b>	<b>102,567.00</b>	<b>100,000.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	103,318.00	130,000.00	See Vehicle Sinking Fund
<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>220,000.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	62,574.40	75,089.28	79,158.19	
<b>Total Transfers</b>		<b>62,574.40</b>	<b>75,089.28</b>	<b>79,158.19</b>	
<b>Total Expenditures</b>		<b>1,693,137.82</b>	<b>3,456,689.28</b>	<b>3,847,047.19</b>	



Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements		
3411	Command 2023 Term=0Yrs; 3.5% A	80,000	82,400	84,872	87,418	90,041	92,742	95,988	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055		
U15	Utility 2003 Term=10Yrs; 3.5% A	65,017	66,968	68,977	71,046	73,177	75,373	78,011	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055		
MS 15	Rescue Squad 2017 Term=15yr; 3.5% A	185,658	191,228	196,955	202,874	208,960	215,300	221,900	228,760	235,880	243,250	250,870	258,740	266,860	275,230	283,850	292,720	301,840	311,210	320,830	330,700	340,820	351,190	361,810	372,580	383,600	394,870	406,390	418,160	430,180	442,450	454,970	2062/2063		
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% A	669,662	693,100	717,350	742,466	768,463	794,000	820,000	846,500	873,500	901,000	929,000	957,500	986,500	1,016,000	1,046,000	1,076,500	1,107,500	1,139,000	1,171,000	1,203,500	1,236,500	1,270,000	1,304,000	1,338,500	1,373,500	1,409,000	1,445,000	1,481,500	1,518,500	1,556,000	1,594,000	1,632,500	2051/2052	
E 15	Engine 2021 (Equip too) Term=15yr; 4.5% A	672,913	696,465	720,841	746,071	772,183	800,000	828,500	857,500	887,000	917,000	947,500	978,500	1,009,000	1,040,000	1,071,500	1,103,500	1,136,000	1,169,000	1,202,500	1,236,500	1,271,000	1,306,000	1,341,500	1,377,500	1,414,000	1,451,000	1,488,500	1,526,500	1,565,000	1,604,000	1,643,500	1,683,500	2051/2052	
	Replacement Cost	80,000			761,300	90,041					110,148		117,994		408,869	130,822		1,772,196		155,375		178,296													
	Net Cost	80,000			761,300	90,041					110,148		117,994		408,869	130,822		1,772,196		155,375		178,296													
	Cumulative Replacement Costs	80,000			841,300	931,341					1,041,489		1,159,483		1,568,352	1,699,174		3,471,370		3,626,745		3,805,041													

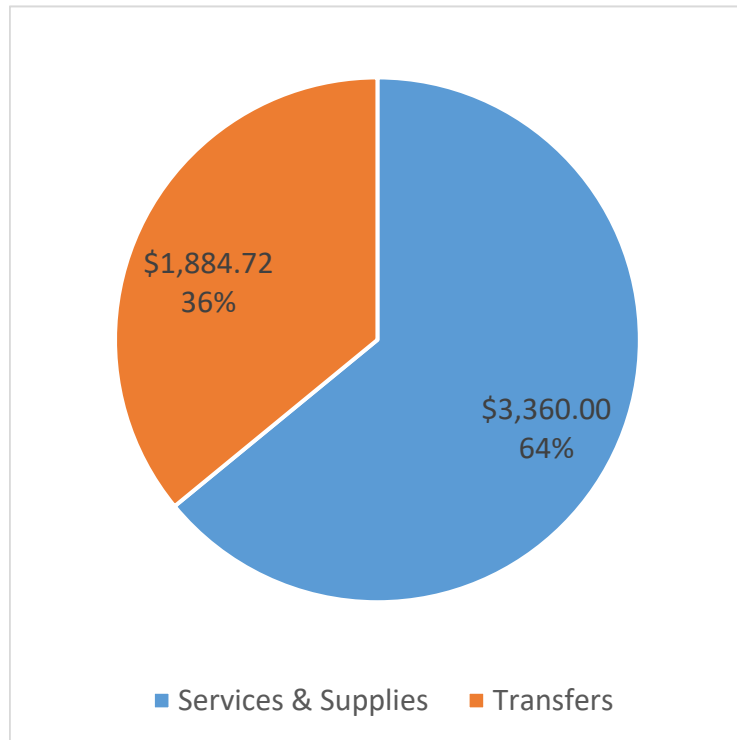
Contribution Each Fiscal Year	B	121,644	85,000	89,250	93,713	98,398	103,318	108,500	113,938	119,638	125,598	131,818	138,298	145,038	152,038	159,298	166,818	174,598	182,638	190,938	199,498	208,318	217,398	226,738	236,338	246,198	256,318	266,698	277,338	288,238	299,398	310,818	322,500
Sinking Fund Balance		705,352	710,352	799,602	132,015	140,372	243,690	373,690	510,190	653,515	804,006	951,874	1,017,790	1,074,009	848,063	909,311	1,110,983	1,322,740	1,545,084	6,349	251,483	353,499	623,760	907,534	1,205,496	1,340,060	1,668,564	2,013,492	2,375,667	2,755,951	2,258,491	2,677,754	

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

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

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

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



**400 - VISTA DE ORO**

Fiscal YTD  
4/30/2024

FY 2023-2024  
Budget

2024-2025  
Budget

Notes

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	4,304.36	6,000.00	6,000.00
<b>Total Special Taxes &amp; Assessments</b>		<b>4,304.36</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Total Revenues</b>		<b>4,304.36</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	1,755.55	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,755.55</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,924.30</b>	<b>3,360.00</b>	<b>3,360.00</b>

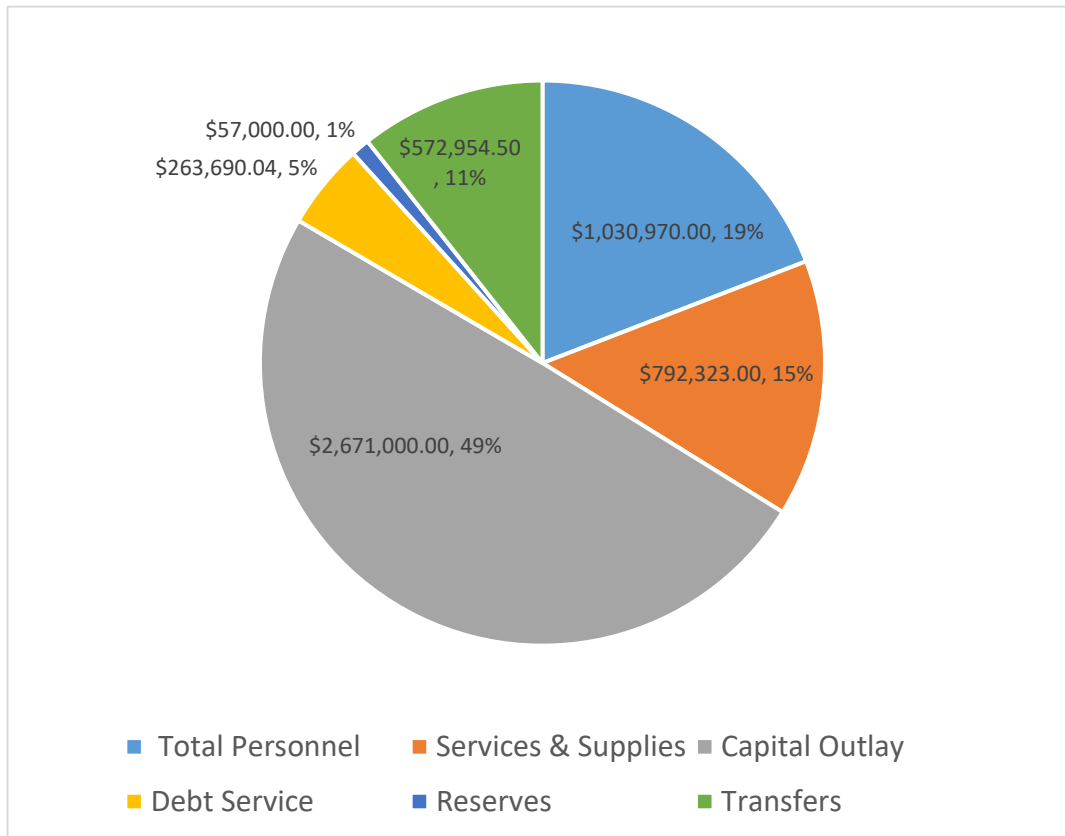
**TRANSFERS**

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

**FUND 500**

***WATER***

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,309,526.10	\$3,383,376.01	\$73,849.91
<b>Expenditures</b>			
<b>Total Personnel</b>	\$972,160.00	\$1,030,970.00	\$58,810.00
<b>Services &amp; Supplies</b>	\$672,365.00	\$792,323.00	\$119,958.00
<b>Capital Outlay</b>	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
<b>Debt Service</b>	\$264,890.53	\$263,690.04	-\$1,200.49
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$543,503.36	\$572,954.50	\$29,451.14
<b>TOTAL Expenditures</b>	<b>\$5,239,918.89</b>	<b>\$5,387,937.54</b>	<b>\$148,018.65</b>
<b>TOTAL Revenue</b>	<b>\$3,309,526.10</b>	<b>\$3,383,376.01</b>	<b>\$73,849.91</b>
<b>Net Revenue/Expenses</b>		<b>-\$2,004,561.53</b>	



<b>500 - WATER</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	222,280.32	50,102.00	50,104.96	
	<b>Total Property Taxes</b>	<b>222,280.32</b>	<b>50,102.00</b>	<b>50,104.96</b>	
<b>Grant Revenue</b>					
4950	Grants	105,240.13	0.00	0.00	
4965	BMC	229,096.39	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>334,336.52</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,909,776.76	2,466,860.00	2,525,100.00	
4102	Residential- Multi - Family-Water Sales	199,453.75	253,274.00	259,300.00	
4103	Commercial, Home Care, Retail-Water Sales	443,784.55	348,830.00	357,100.00	
4104	Irrigation- Water Sales	46,096.26	34,568.00	35,400.00	
4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
4931	Water Activation Fees	3,800.00	6,000.00	6,000.00	
4932	Penalties	20,930.96	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	8,460.00	12,000.00	10,000.00	
4937	NSF Fees	400.00	400.00	650.00	
	<b>Total Service Charges &amp; Fees</b>	<b>2,632,737.90</b>	<b>3,143,932.00</b>	<b>3,215,550.00</b>	
<b>Other Revenues</b>					
4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	11,614.90	9,000.00	9,000.00	Service upgrades, Surplus sales
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	



**500 - WATER**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

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

**500 - WATER**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
5070	Retirement ER - Regular	112,476.04	140,000.00	158,000.00	UAL \$93089 - Legacy 65000
5075	Retirees Medical - ER	1,706.24	2,000.00	300.00	
5102	CA Training Tax - ER	52.49	50.00	52.50	
5120	Workers Comp Insurance - ER	19,946.37	19,950.00	38,505.00	
5124	Retirement - ER - Tier 2	11,302.91	14,400.00	18,900.00	UAL 3500 + 15400 Pepra
<b>Total Payroll Taxes &amp; Benefits</b>		<b>226,438.48</b>	<b>271,050.00</b>	<b>316,610.00</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	1,522.49	2,000.00	1,800.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	
<b>Total Employment Services</b>		<b>1,522.49</b>	<b>2,160.00</b>	<b>1,960.00</b>	
<b>Total Personnel</b>		<b>751,298.57</b>	<b>972,160.00</b>	<b>1,030,970.00</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	875.00	1,250.00	
<b>Total Clothing &amp; Uniform</b>		<b>458.74</b>	<b>3,475.00</b>	<b>3,850.00</b>	
<b>Contract Services</b>					
6100	Labor & Support-IT Services	3,685.02	3,250.00	5,000.00	
6110	IT Purchased Services	1,424.90	2,000.00	1,740.00	
7250	Water Quality Testing	42,559.00	60,000.00	60,000.00	
7255	Security Services	2,715.00	4,000.00	4,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	877.93	1,056.00	1,140.00	
<b>Total Contract Services</b>		<b>51,261.85</b>	<b>70,306.00</b>	<b>71,880.00</b>	

**500 - WATER**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

**Equipment & Tools**

6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	3,079.97	3,500.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	3,942.00	2,000.00	2,000.00	
<b>Total Equipment &amp; Tools</b>		<b>7,547.03</b>	<b>8,700.00</b>	<b>8,700.00</b>	

**Financial Services**

7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	62.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
<b>Total Financial Services</b>		<b>62.00</b>	<b>350.00</b>	<b>350.00</b>	

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

6120	Computer Licenses	4,479.80	8,000.00	39,872.00	Cusi conversion \$12,780 implementation; \$19,092 annual
6340	Misc Fees	500.00	900.00	900.00	
6342	Fees - Regulatory	22,633.12	25,000.00	25,000.00	
6345	Property Taxes & Assess. Costs	2,561.30	7,500.00	7,500.00	
7325	Insurance	87,735.00	88,165.00	101,900.00	Estimate up 15.57%
		<b>117,909.22</b>	<b>129,565.00</b>	<b>175,172.00</b>	

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

**Legal & Professional**

7318	Professional & Consulting BMC	466,579.70	140,000.00	140,000.00	
7320	Professional & Consulting Services	22,892.26	20,000.00	59,000.00	Increased to cover Optimized Investment Partners Fees and Water Master Plan
7326	Legal Services	575.00	3,000.00	3,000.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
7340	Legal Notifications	332.51	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>490,379.47</b>	<b>164,000.00</b>	<b>203,000.00</b>	

<b>500 - WATER</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>Office/Operations</b>					
6130	Computer Hardware	1,412.02	1,800.00	1,800.00	
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	419.82	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	7,139.75	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	16,059.69	21,000.00	21,000.00	
7226	Membership & Dues	3,064.65	3,065.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	916.06	1,000.00	1,000.00	
7237	Process Control & Treatment Supplies	7,071.57	10,000.00	10,000.00	
7239	Water Treatment Chemicals	11,801.33	20,000.00	20,000.00	
7249	Safety Supplies	821.25	1,200.00	1,200.00	
<b>Total Office/Operations</b>		<b>50,706.14</b>	<b>71,065.00</b>	<b>71,065.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	1,727.55	2,000.00	8,000.00	New programs implementation
<b>Total Other Expense</b>		<b>1,727.55</b>	<b>2,250.00</b>	<b>8,250.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,903.30	2,200.00	2,200.00	
6025	Telephone	9,910.83	13,000.00	13,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	118,504.02	145,000.00	145,000.00	
8620	Gas Service	174.36	250.00	250.00	
8630	Trash Services	2,724.71	3,205.00	3,205.00	
8644	Disposal Services	5,186.00	7,600.00	7,600.00	
8670	Street Lighting	882.01	640.00	750.00	
<b>Total Rent &amp; Utilities</b>		<b>139,285.23</b>	<b>171,895.00</b>	<b>172,005.00</b>	

**500 - WATER**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

**Repairs & Maintenance**

6405	R & M - Extinguishers	508.67	509.00	525.00	
6422	R & M - Hydrants	851.98	1,300.00	1,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,790.48	4,000.00	4,000.00	
6641	R & M - Wells	414.28	1,000.00	22,276.00	New VFD for 10th St Well
6750	R & M - Minor Tools & Equipment	663.97	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	312.69	600.00	600.00	
6830	Paving & Concrete	208.34	500.00	500.00	
6900	R & M - Buildings & Structures	12,919.70	10,000.00	15,000.00	
7241	R & M - Water Distribution System	4,881.58	5,000.00	10,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>22,551.69</b>	<b>24,109.00</b>	<b>55,401.00</b>	

**Travel & Training**

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

**Vehicle Maintenance & Repairs**

7006	Tuneup/Oil/Maintenance	959.65	1,600.00	1,600.00	
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**500 - WATER**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024  
Budget**

**FY 2024-2025 Budget**

**Notes**

		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024 Budget</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
7211	Misc Fuel & Diesel	3,073.51	4,500.00	4,000.00	
7220	Gasoline	6,760.41	9,000.00	8,000.00	
7228	Markings & Other Misc Services	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,801.21	6,500.00	5,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>12,594.78</b>	<b>21,800.00</b>	<b>18,800.00</b>	
<b>Total Services &amp; Supplies</b>		<b>897,336.17</b>	<b>672,365.00</b>	<b>792,323.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	1,737,488.51	2,730,000.00	2,560,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	New ZEV \$81,000; chargers \$30,000
<b>Total Capital Outlay</b>		<b>1,737,488.51</b>	<b>2,730,000.00</b>	<b>2,671,000.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	192,409.45	192,409.45	197,219.69	
9023	Debt Service - Interest & Annual Fee	63,954.74	63,954.75	59,084.39	
9024	Loan Administration Fee	7,963.18	8,526.33	7,385.96	
<b>Total Debt Service</b>		<b>264,327.37</b>	<b>264,890.53</b>	<b>263,690.04</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	452,919.50	543,503.36	572,954.50	
<b>Total Transfers</b>		<b>452,919.50</b>	<b>543,503.36</b>	<b>572,954.50</b>	
<b>Total Expenditures</b>		<b>4,103,370.12</b>	<b>5,239,918.89</b>	<b>5,387,937.54</b>	

### Capital Improvement Project Summary

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

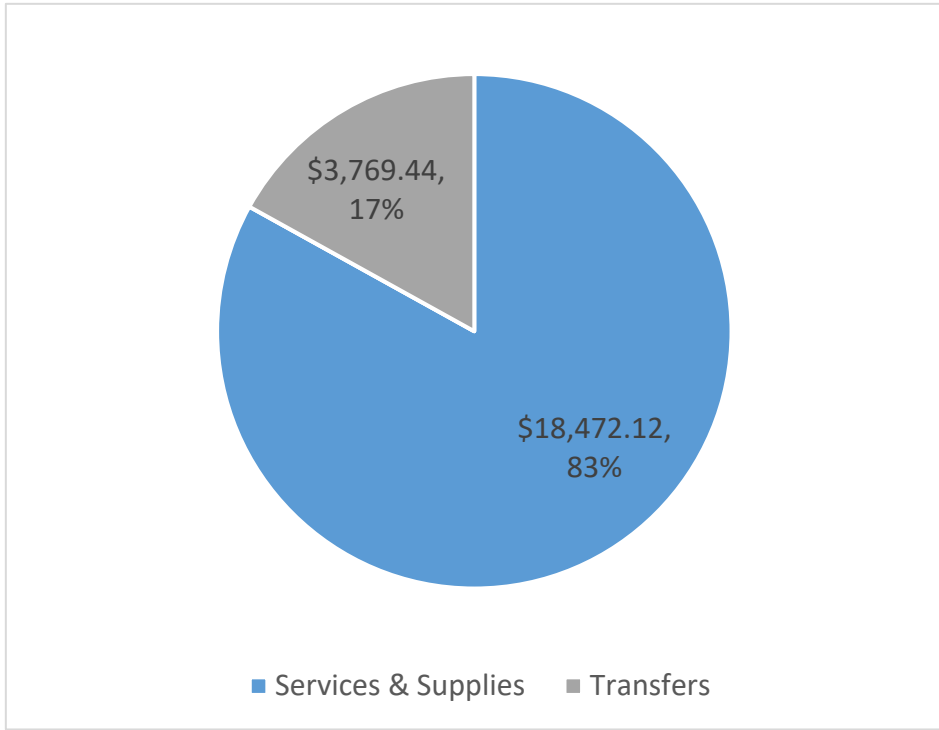
### Vehicle, Equipment & Features

500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00		
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**FUND 600**  
***WASTEWATER***



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

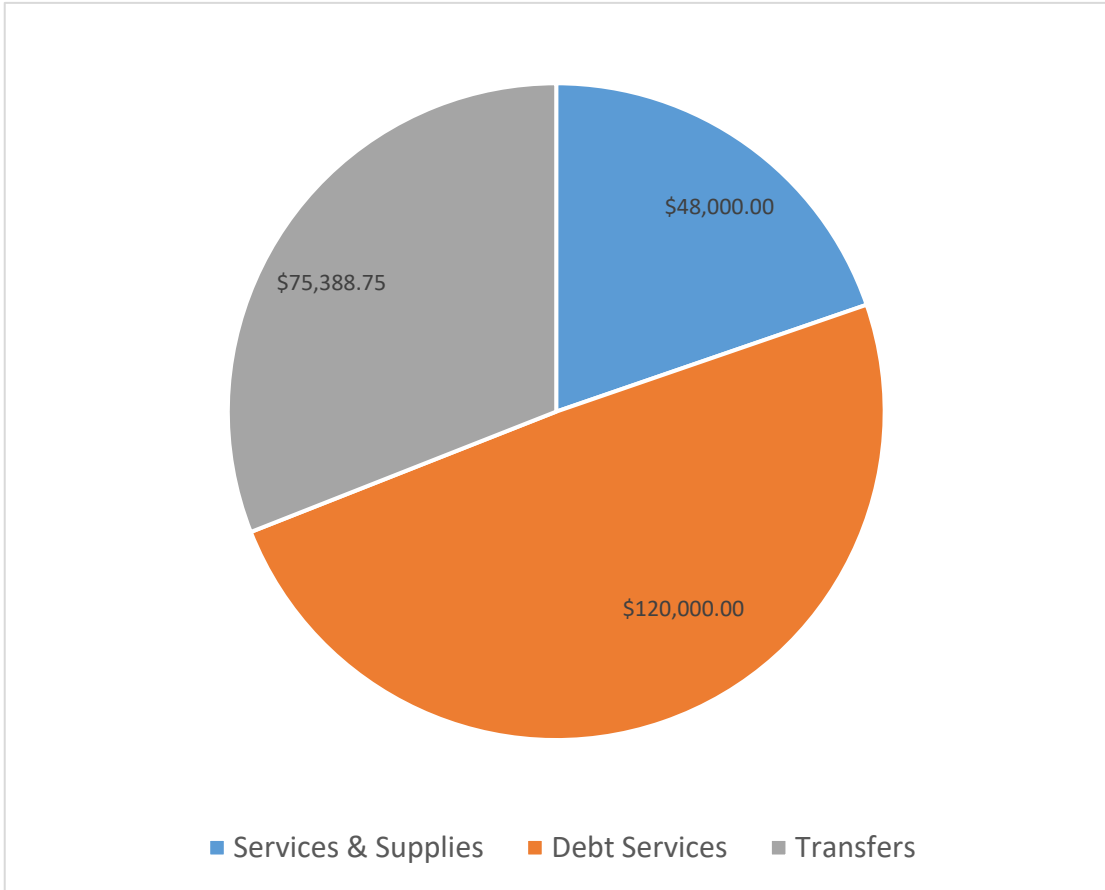


<b>600 - WASTEWATER</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	21,108.97	21,082.85	22,241.56	
<b>Total Revenues</b>		<b>21,108.97</b>	<b>21,082.85</b>	<b>22,241.56</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	15,088.29	15,692.17	16,352.12	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>15,088.29</b>	<b>15,692.17</b>	<b>16,352.12</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>17,147.37</b>	<b>17,812.17</b>	<b>18,472.12</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 4/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,979.70	3,575.68	3,769.44	
	<b>Total Transfers</b>	<b>2,979.70</b>	<b>3,575.68</b>	<b>3,769.44</b>	
	<b>Total Expenditures</b>	<b>20,127.07</b>	<b>21,387.85</b>	<b>22,241.56</b>	
<b>Net Revenues over Expenditures</b>		<b>981.90</b>	<b>305.00</b>	<b>0.00</b>	

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

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



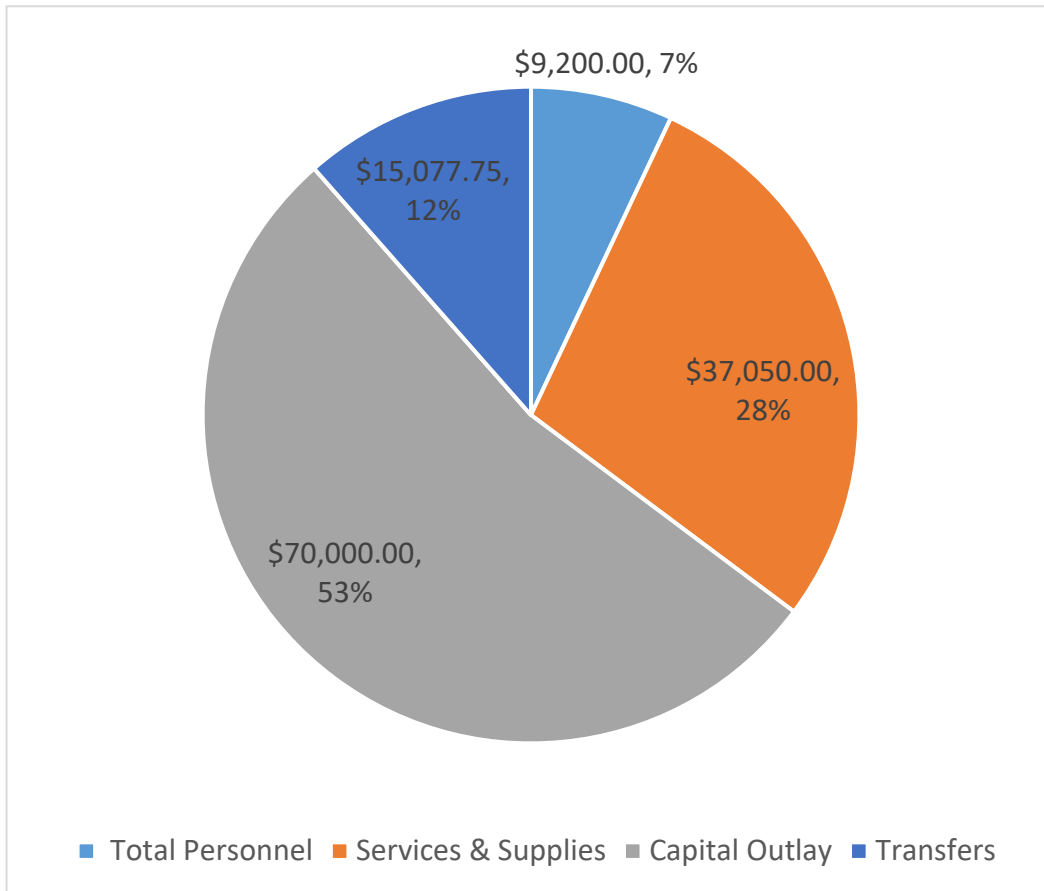
<b>650 - Solid Waste</b>		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	353,060.28	350,000.00	375,000.00	
	<b>Total Property Taxes</b>	<b>353,060.28</b>	<b>350,000.00</b>	<b>375,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	6,523.62	0.00	5,000.00	
	<b>Total Use of Money &amp; Property</b>	<b>6,523.62</b>	<b>0.00</b>	<b>5,000.00</b>	
	<b>Total Revenues</b>	<b>359,583.90</b>	<b>350,000.00</b>	<b>380,000.00</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	3,372.21	35,000.00	35,000.00	Rate setting study; base year rate review
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	2,000.00	2,000.00	
	<b>Total Legal &amp; Professional</b>	<b>3,372.21</b>	<b>39,000.00</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	396.75	2,500.00	2,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	<b>Total Office/Operations</b>	<b>396.75</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 04/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>FY 2024- 2025 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>3,768.96</b>	<b>48,000.00</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	90,000.00	120,000.00	120,000.00	
9022	Debt Service - Principal	0.00	0.00	0.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>100,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency Reserve	0.00	0.00	100,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	59,594.70	71,513.60	75,388.75	
<b>Total Transfers</b>		<b>59,594.70</b>	<b>71,513.60</b>	<b>75,388.75</b>	
<b>Total Expenditures</b>		<b>163,363.66</b>	<b>239,513.60</b>	<b>343,388.75</b>	

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



<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$247,331.39	\$275,554.00	\$28,222.61
<b>Expenditures</b>			
<b>Total Personnel</b>	\$12,200.00	\$9,200.00	-\$3,000.00
<b>Services &amp; Supplies</b>	\$43,600.00	\$37,050.00	-\$6,550.00
<b>Capital Outlay</b>	\$70,000.00	\$70,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$14,302.72	\$15,077.75	\$775.03
<b>Debt Service</b>	\$63,890.50	\$66,221.49	\$2,330.99
<b>TOTAL Expenditures</b>	<b>\$203,993.22</b>	<b>\$197,549.24</b>	<b>-\$6,443.98</b>
<b>TOTAL Revenue</b>	<b>\$247,331.39</b>	<b>\$275,554.00</b>	<b>\$28,222.61</b>
<b>Net Revenue/Expenses</b>	<b>\$104,988.17</b>	<b>\$78,004.76</b>	



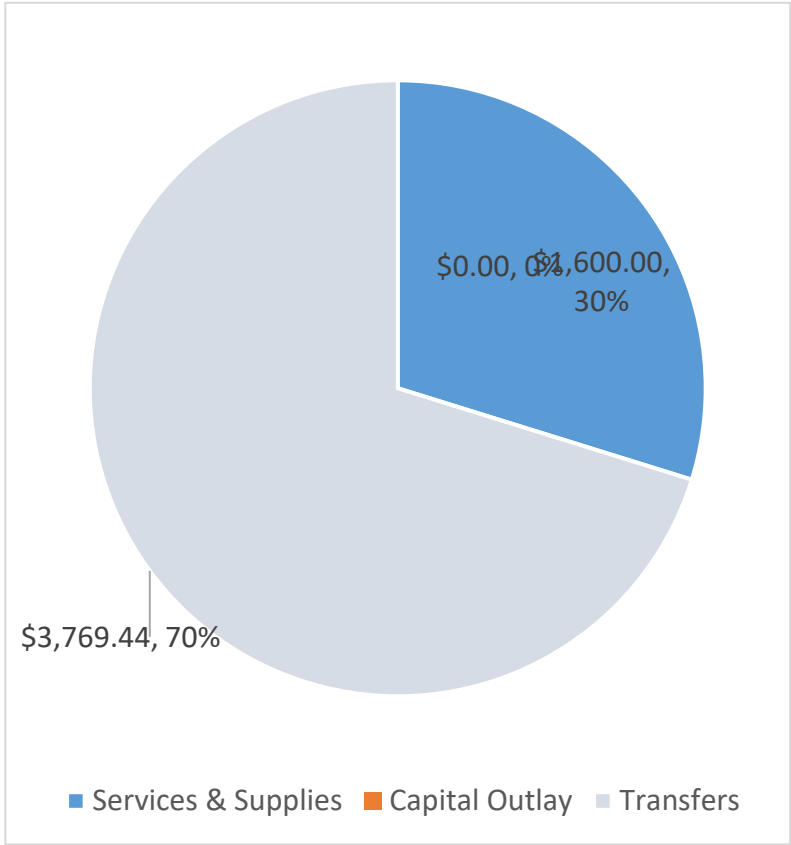
<b>800 - DRAINAGE</b>		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	109,804.39	134,776.00	
4035	Zone D & F Property Taxes	31,501.98	41,679.00	44,930.00	Based on County Estimate
<b>Total Property Taxes</b>		<b>31,501.98</b>	<b>151,483.39</b>	<b>179,706.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	72,593.00	95,248.00	95,248.00	Actual on 9J Tax Rolls
<b>Total Special Taxes &amp; Assessments</b>		<b>72,593.00</b>	<b>95,248.00</b>	<b>95,248.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	361.17	0.00	0.00	
<b>Total Other Revenues</b>		<b>361.17</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	12,602.98	600.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>12,602.98</b>	<b>600.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>117,059.13</b>	<b>247,331.39</b>	<b>275,554.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	186.54	200.00	200.00	
8054	Salaries & Wages - Regular	6,822.38	12,000.00	9,000.00	
<b>Total Salaries/Wages</b>		<b>7,008.92</b>	<b>12,200.00</b>	<b>9,200.00</b>	
<b>Total Personnel</b>		<b>7,008.92</b>	<b>12,200.00</b>	<b>9,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	4,656.95	5,000.00	2,000.00	
7242	Minor Tools, Accessories & Field Machines	1,641.32	2,000.00	1,000.00	
<b>Total Equipment &amp; Tools</b>		<b>6,298.27</b>	<b>7,000.00</b>	<b>3,000.00</b>	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	1,500.00	1,500.00	
7325	Insurance	852.32	900.00	1,050.00	Estimate up 15.57%
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,307.43</b>	<b>10,000.00</b>	<b>10,150.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	2,404.76	3,000.00	5,000.00	
7326	Legal Services	5,915.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>8,319.76</b>	<b>9,000.00</b>	<b>11,000.00</b>	
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.40	600.00	500.00	
<b>Total Office/Operations</b>		<b>0.40</b>	<b>1,150.00</b>	<b>1,050.00</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	997.45	1,350.00	1,350.00	
6025	Telephone	288.11	350.00	350.00	
8610	Electric	1,519.95	1,500.00	1,500.00	
8670	Street Lighting	1,068.66	1,200.00	1,300.00	
<b>Total Rent &amp; Utilities</b>		<b>3,874.17</b>	<b>4,400.00</b>	<b>4,500.00</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	

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 04/30/2024</b>	<b>FY 2023- 2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Notes</b>
6800	R & M - Grounds & Collection Systems	230.53	5,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>758.95</b>	<b>8,050.00</b>	<b>4,050.00</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	912.24	1,200.00	1,000.00	
7220	Gasoline	1,690.12	2,500.00	2,000.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>2,602.36</b>	<b>3,700.00</b>	<b>3,000.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>30,161.34</b>	<b>43,600.00</b>	<b>37,050.00</b>	
<b>Debt Service</b>					
2491	Internal Loan Due Water-500	47,562.00	57,398.40	57,500.44	
9023	Debt Service - Interest	5,874.35	6,492.10	8,721.05	
	<b>Total Debt Service</b>	<b>53,436.35</b>	<b>63,890.50</b>	<b>66,221.49</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	48,159.24	70,000.00	70,000.00	
	<b>Total Capital Outlay</b>	<b>48,159.24</b>	<b>70,000.00</b>	<b>70,000.00</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>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	11,918.90	14,302.72	15,077.75	
	<b>Total Transfers</b>	<b>11,918.90</b>	<b>14,302.72</b>	<b>15,077.75</b>	
	<b>Total Expenditures</b>	<b>150,684.75</b>	<b>203,993.22</b>	<b>197,549.24</b>	

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

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$25,000.00	\$10,000.00	-\$15,000.00
<b>Expenditures</b>			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,769.44	\$193.76
<b>TOTAL Expenditures</b>	<b>\$5,175.68</b>	<b>\$5,369.44</b>	<b>\$193.76</b>
<b>TOTAL Revenue</b>	<b>\$25,000.00</b>	<b>\$10,000.00</b>	<b>-\$15,000.00</b>
<b>Net Revenue/Expenses</b>	<b>\$19,824.32</b>	<b>\$4,630.56</b>	



**900 - PARKS & RECREATION**

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

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	0.00	15,000.00	0.00
4655	Donations	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	13,744.93	10,000.00	10,000.00
4511	Unrealized Change in Value	(345.47)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>13,399.46</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Total Revenues</b>		<b>13,399.46</b>	<b>25,000.00</b>	<b>10,000.00</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	288.94	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
<b>Total Legal &amp; Professional</b>		<b>288.94</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>288.94</b>	<b>1,600.00</b>	<b>1,600.00</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>TRANSFERS</b>				
9511	Interfund Transfer Out	2,979.70	3,575.68	3,769.44
<b>Total Transfers</b>		<b>2,979.70</b>	<b>3,575.68</b>	<b>3,769.44</b>
<b>Total Expenditures</b>		<b>3,268.64</b>	<b>5,175.68</b>	<b>5,369.44</b>
<b>Net Revenues over Expenditures</b>		<b>10,130.82</b>	<b>19,824.32</b>	<b>4,630.56</b>