



April 17, 2024

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager
Margaret Falkner, Utility System Manager
Laura Durban, Administrative Services Manager

SUBJECT: Agenda Item 4 - 04/17/2024 UAC Meeting
Fund 500 & 800 Fiscal Year 2024-25 Preliminary Budget Review

President
Marshall E. Ochylski

Vice President
Christine M. Womack

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

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

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

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

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

www.losososcsl.org

STAFF RECOMMENDATION

Motion: I recommend that the UAC recommend to the Board of Directors the adoption of the Fiscal Year 2024-25 preliminary budgets for Funds 500 and 800 as discussed.

DISCUSSION

The following section of the report provides a summary of the requested changes for the Fiscal Year 2024-2025 budgets for Funds 500 and 800. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2024-25 Funds 500 & 800 Budget Request Summary:

Fund 500 – Water

Major Adjustment Requests:

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

Impact to Budget (over the 2023-24 budget):

- Net increase in Personnel of \$58,707.50.
- 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 – Budget Adjustment Summary

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

The County has indicated that they will connect Los Osos Middle School to the recycled water system in July which will change the water sales revenue projections, since the District has an approved rate for recycled water of 10% less than the potable rate. The revenue projection will be adjusted at the time the recycled water connection is completed. A revised revenue projection will be

presented at mid-year if needed. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

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 PEPPA employees and Worker’s Compensation Insurance costs. Object level categories that required significant increases are:

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

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

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

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

Capital Outlay Summary of Changes

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

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

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

- **Program C Well/Equipping Phase.** This is the final phase of the project and upon completion will add a much needed well to the District water infrastructure.

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

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

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Expenditures			
Total Personnel	\$972,160.00	\$1,030,667.50	\$58,507.50
Services & Supplies	\$672,365.00	\$771,047.00	\$98,682.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$574,397.74	\$30,894.38
TOTAL Expenditures	\$5,239,918.89	\$5,367,802.28	\$127,883.39
TOTAL Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00

Fund 500 Budget Trends

In the past, Fund 500 budget comparisons only looked back one year. Staff decided that a three-year, plus the proposed budget, comparison, looking only at water operational costs would provide valuable information for the budgeting process. Capital projects were not included since that portion of the budget can fluctuate depending on the projects included and their costs therefore impacting the data on trends and changes in the water budget.

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

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

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

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

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

Fund 800 – Drainage

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

Impact to Budget:

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

Fund 800 – Budget Summary

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

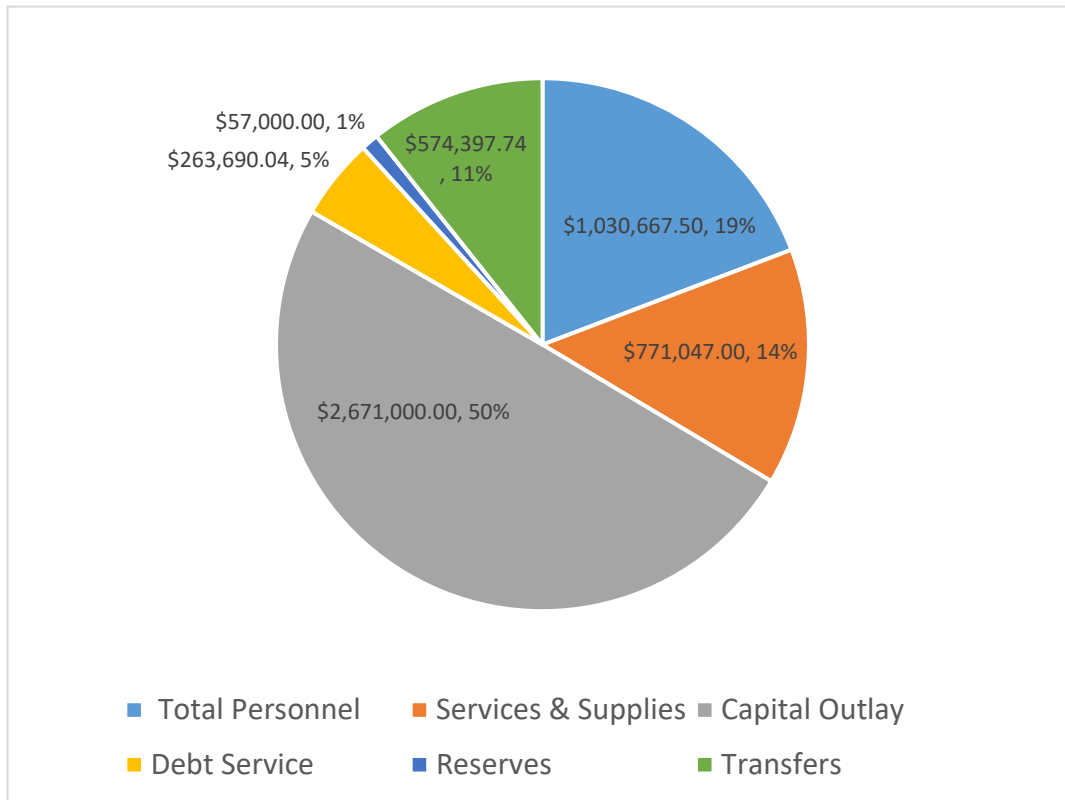
Revenue numbers presented are preliminary since the Board will need to decide on the distribution of Zone A funds at the May Board meeting.

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

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

Attachments - Budget line-item details for Funds 500 & 800

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Expenditures			
Total Personnel	\$972,160.00	\$1,030,667.50	\$58,507.50
Services & Supplies	\$672,365.00	\$771,047.00	\$98,682.00
Capital Outlay	\$2,730,000.00	\$2,671,000.00	-\$59,000.00
Debt Service	\$264,890.53	\$263,690.04	-\$1,200.49
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$574,397.74	\$30,894.38
TOTAL Expenditures	\$5,239,918.89	\$5,367,802.28	\$127,883.39
TOTAL Revenue	\$3,309,526.10	\$3,381,144.10	\$71,618.00
Net Revenue/Expenses		-\$1,986,658.18	



500 - WATER

**Fiscal YTD
3/31/2024**

**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	203,580.77	50,102.00	50,102.00	
------	--------------------------------	------------	-----------	-----------	--

	Total Property Taxes	203,580.77	50,102.00	50,102.00	
--	---------------------------------	-------------------	------------------	------------------	--

Grant Revenue

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

	Total Grant Revenue	334,336.52	0.00	0.00	
--	--------------------------------	-------------------	-------------	-------------	--

Service Charges & Fees

4030	Residential Single Family	1,702,621.42	2,466,860.00	2,525,100.00	
------	------------------------------	--------------	--------------	---------------------	--

4102	Residential- Multi - Family-Water Sales	187,008.05	253,274.00	259,300.00	
------	---	------------	------------	-------------------	--

4103	Commercial, Home Care, Retail-Water Sales	377,681.89	348,830.00	357,100.00	
------	--	------------	------------	-------------------	--

4104	Irrigation- Water Sales	45,706.91	34,568.00	35,400.00	
------	----------------------------	-----------	-----------	------------------	--

4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
------	---------------------------------	-------	----------	----------	--

4931	Water Activation Fees	3,450.00	6,000.00	6,000.00	
------	--------------------------	----------	----------	----------	--

4932	Penalties	19,165.26	21,000.00	21,000.00	
------	-----------	-----------	-----------	-----------	--

4933	Door Hangers/Lockout Notices	7,920.00	12,000.00	10,000.00	
------	------------------------------------	----------	-----------	------------------	--

4937	NSF Fees	400.00	400.00	650.00	
------	----------	--------	--------	--------	--

	Total Service Charges & Fees	2,343,989.15	3,143,932.00	3,215,550.00	
--	---	---------------------	---------------------	---------------------	--

Other Revenues

4040	Refunds	0.00	0.00	0.00	
------	---------	------	------	------	--

4930	Other Revenue	11,306.86	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 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	11,306.86	9,000.00	9,000.00	
Use of Money & Property					
4504	Interest Income	5,003.75	6,492.10	6,492.10	From Drainage Loan
4510	Investment Income on funds	105,650.20	100,000.00	100,000.00	
4511	Unrealized Change in Value	32,609.88	0.00	0.00	
	Total Use of Money & Property	143,263.83	106,492.10	106,492.10	
	Total Revenues	3,036,477.13	3,309,526.10	3,381,144.10	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	23,534.28	27,800.00	29,000.00	
8045	Overtime Pay	5,559.67	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,400.00	
8051	Floating Holiday Pay	1,934.96	6,500.00	5,500.00	
8054	Salaries & Wages - Regular	352,189.78	555,450.00	567,500.00	
8056	Retroactive Pay	0.00	1,000.00	500.00	
8060	Sick Leave Pay	18,735.13	18,000.00	13,500.00	
8063	Standby Pay	18,902.94	28,000.00	28,000.00	
8066	Comp Time Used	14,331.22	18,000.00	19,000.00	
8081	Vacation Pay	37,363.44	32,000.00	37,000.00	
	Total Salaries/Wages	474,447.18	698,950.00	712,400.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,324.55	2,000.00	2,000.00	
5031	Disability Insurance	791.92	1,100.00	1,100.00	
5035	AD & D Insurance	296.73	450.00	450.00	
5040	LTD Insurance	3,625.17	5,000.00	5,000.00	
5050	Medicare - ER	7,090.56	9,600.00	11,000.00	
5060	Cafeteria Plan - ER	59,813.26	76,500.00	81,000.00	High Rate increases

500 - WATER		Fiscal YTD 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
5070	Retirement ER - Regular	101,312.34	140,000.00	158,000.00	UAL \$93089
5075	Retirees Medical - ER	1,547.81	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	10,548.62	14,400.00	18,900.00	UAL \$3500
Total Payroll Taxes & Benefits		206,349.82	271,050.00	316,307.50	
Employment Services					
5100	Unemployment Insurance - ER	1,522.49	2,000.00	1,800.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	
Total Employment Services		1,522.49	2,160.00	1,960.00	
Total Personnel		682,319.49	972,160.00	1,030,667.50	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	108.74	2,600.00	2,600.00	
7248	Uniform Safety Boots	350.00	875.00	1,250.00	
Total Clothing & Uniform		458.74	3,475.00	3,850.00	
Contract Services					
6100	Labor & Support-IT Services	3,685.02	3,250.00	5,000.00	
6110	IT Purchased Services	1,134.92	2,000.00	1,740.00	
7250	Water Quality Testing	39,617.00	60,000.00	60,000.00	
7255	Security Services	2,715.00	4,000.00	4,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	790.43	1,056.00	1,140.00	
Total Contract Services		47,942.37	70,306.00	71,880.00	

500 - WATER

**Fiscal YTD
3/31/2024**

**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	2,558.46	3,500.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	1,614.67	2,000.00	2,000.00	

Total Equipment & Tools 4,698.19 8,700.00 8,700.00

Financial Services

7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	62.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	

Total Financial Services 62.00 350.00 350.00

Ins., Lic. & Regulatory Fees

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

117,909.22 129,565.00 175,172.00

Total Ins., Lic. & Regulatory Fees

Legal & Professional

7318	Professional & Consulting BMC	422,763.70	140,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	21,130.70	20,000.00	59,000.00	Increased to cover Optimized Investment Partners Fees and Water Master Plan
7326	Legal Services	425.00	3,000.00	3,000.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
7340	Legal Notifications	332.51	1,000.00	1,000.00	

Total Legal & Professional 444,651.91 164,000.00 203,000.00

500 - WATER		Fiscal YTD 3/31/2024	FY 2023-2024 Budget	FY 2024-2025 Budget	Notes
Office/Operations					
6130	Computer Hardware	1,412.02	1,800.00	1,800.00	
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	419.82	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	6,108.00	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	14,435.47	21,000.00	21,000.00	
7226	Membership & Dues	3,064.65	3,065.00	3,065.00	
7230	Misc Small Parts & Supplies	766.74	1,000.00	1,000.00	
7237	Process Control & Treatment Supplies	6,462.60	10,000.00	10,000.00	
7239	Water Treatment Chemicals	11,801.33	20,000.00	20,000.00	
7249	Safety Supplies	821.25	1,200.00	1,200.00	
Total Office/Operations		47,291.88	71,065.00	71,065.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	1,527.55	2,000.00	8,000.00	New programs implementation
Total Other Expense		1,527.55	2,250.00	8,250.00	
Rent & Utilities					
6000	Cell Phones	1,523.84	2,200.00	2,200.00	
6025	Telephone	8,769.07	13,000.00	13,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	104,745.79	145,000.00	145,000.00	
8620	Gas Service	174.36	250.00	250.00	
8630	Trash Services	2,485.93	3,205.00	3,205.00	
8644	Disposal Services	5,186.00	7,600.00	7,600.00	
8670	Street Lighting	520.73	640.00	750.00	
Total Rent & Utilities		123,405.72	171,895.00	172,005.00	

500 - WATER

**Fiscal YTD
3/31/2024**

**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	1,766.28	4,000.00	4,000.00
6641	R & M - Wells	414.28	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	650.43	1,200.00	1,200.00
6800	R & M - Grounds & Collection Systems	202.32	600.00	600.00
6830	Paving & Concrete	208.34	500.00	500.00
6900	R & M - Buildings & Structures	12,919.70	10,000.00	15,000.00
7241	R & M - Water Distribution System	4,387.50	5,000.00	10,000.00
Total Repairs & Maintenance		21,909.50	24,109.00	34,125.00

Travel & Training

7323	Books, Publications & Subscriptions	0.00	350.00	350.00
7324	Education & Training Fees	2,003.25	2,000.00	1,000.00
8410	Certifications	180.00	500.00	500.00
8510	Lodging & Meals - Local	75.00	1,400.00	1,400.00
8539	Meals	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	534.22	600.00	600.00
Total Travel & Training		2,792.47	4,850.00	3,850.00

Vehicle Maintenance & Repairs

7006	Tuneup/Oil/Maint enance	959.65	1,600.00	1,600.00
------	----------------------------	--------	----------	----------

500 - WATER

**Fiscal YTD
3/31/2024**

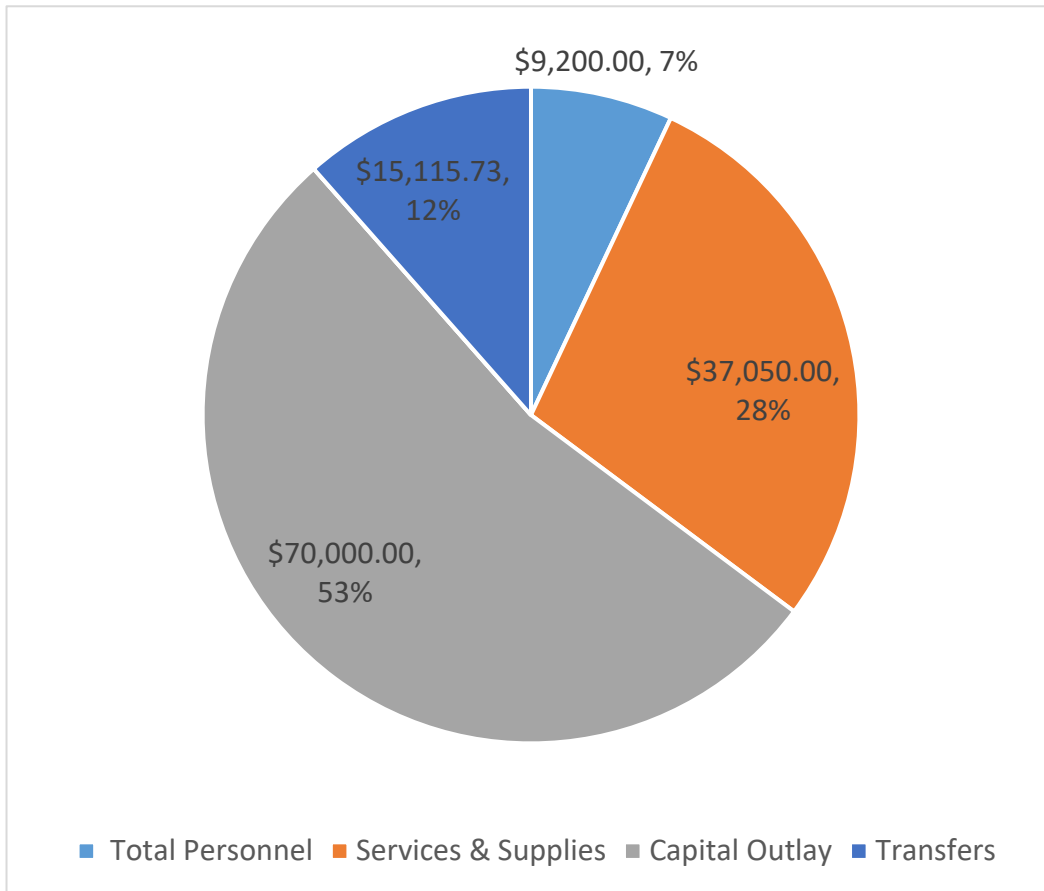
**FY 2023-2024
Budget**

FY 2024-2025 Budget

Notes

7211	Misc Fuel & Diesel	2,730.37	4,500.00	4,000.00	
7220	Gasoline	5,732.91	9,000.00	8,000.00	
7228	Markings & Other Misc Services	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,801.21	6,500.00	5,000.00	
Total Vehicle Maintenance & Repairs		11,224.14	21,800.00	18,800.00	
Total Services & Supplies		823,873.69	672,365.00	771,047.00	
Capital Outlay					
9006	Infrastructure CIP	1,432,270.92	2,730,000.00	2,560,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	111,000.00	New ZEV \$81,000; chargers \$30,000
Total Capital Outlay		1,432,270.92	2,730,000.00	2,671,000.00	
Debt Service					
9022	Debt Service - Principal	192,409.45	192,409.45	197,219.69	
9023	Debt Service - Interest & Annual Fee	63,954.74	63,954.75	59,084.39	
9024	Loan Administration Fee	7,963.18	8,526.33	7,385.96	
Total Debt Service		264,327.37	264,890.53	263,690.04	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	407,627.55	543,503.36	574,397.74	
Total Transfers		407,627.55	543,503.36	574,397.74	
Total Expenditures		3,610,419.02	5,239,918.89	5,367,802.28	

800 - Drainage			
Fund 800 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Expenditures			
Total Personnel	\$12,200.00	\$9,200.00	-\$3,000.00
Services & Supplies	\$43,600.00	\$37,050.00	-\$6,550.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$15,115.73	\$813.01
Debt Service	\$63,890.50	\$63,890.50	\$0.00
TOTAL Expenditures	\$203,993.22	\$195,256.23	-\$8,736.99
TOTAL Revenue	\$247,331.39	\$250,582.39	\$3,251.00
Net Revenue/Expenses	\$104,988.17	\$55,326.16	



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

800 - DRAINAGE		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,067.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	1,500.00	1,500.00	
7325	Insurance	852.32	900.00	1,050.00	Estimate up 15.57%
Total Insurance, Licenses & Regulatory Fees		8,307.43	10,000.00	10,150.00	
Legal & Professional					
7320	Professional & Consulting Services	2,356.79	3,000.00	5,000.00	
7326	Legal Services	5,915.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		8,271.79	9,000.00	11,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.40	600.00	500.00	
Total Office/Operations		0.40	1,150.00	1,050.00	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
Total Other Expense		0.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	769.17	1,350.00	1,350.00	
6025	Telephone	258.82	350.00	350.00	
8610	Electric	1,455.28	1,500.00	1,500.00	
8670	Street Lighting	947.35	1,200.00	1,300.00	
Total Rent & Utilities		3,430.62	4,400.00	4,500.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	48.45	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	

800 - DRAINAGE		Fiscal YTD 03/31/2024	FY 2023- 2024 Budget	2024-2025 Budget	Notes
6800	R & M - Grounds & Collection Systems	230.53	5,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
Total Repairs & Maintenance		758.95	8,050.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	0.00	0.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
Total Travel & Training		0.00	0.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	826.46	1,200.00	1,000.00	
7220	Gasoline	1,433.25	2,500.00	2,000.00	
Total Vehicle Maintenance & Repairs		2,259.71	3,700.00	3,000.00	
Total Services & Supplies		29,327.17	43,600.00	37,050.00	
Debt Service					
2491	Internal Loan Due Water-500	42,914.14	57,398.40	57,398.40	Interest Rates for Calculation not available yet
9023	Debt Service - Interest	5,003.75	6,492.10	6,492.10	
Total Debt Service		47,917.89	63,890.50	63,890.50	
Capital Outlay					
9006	Infrastructure CIP	47,356.74	70,000.00	70,000.00	
Total Capital Outlay		47,356.74	70,000.00	70,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
Total Reserves			0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	10,727.01	14,302.72	15,115.73	
Total Transfers		10,727.01	14,302.72	15,115.73	
Total Expenditures		142,337.73	203,993.22	195,256.23	

Capital Improvement Project Summary

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

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

Vehicle, Equipment & Features

500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00		
----------	---	--------------	--	--