



February 6, 2025

TO: LOCSO Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 3A – 02/06/2025 Board Meeting
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2024-2025 and recommended Fund Reserve allocations changes.

President

Christine M. Womack

Vice President

Matthew D. Fourcroy

Directors

Charles L. Cesena
Tom Cross
Richard Hubbard

General Manager

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DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2024-2025 budget and recommended Fund Reserve allocations and deductions for Funds 301 and 500.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion:

- 1. I move that the Board approve the Fiscal Year 24-25 Mid-Year Adjustment requests as presented for Funds 100, 301, 500, 650, 800 and 900; and***
- 2. Approve the recommended Fiscal Year 2024-25 Fund Reserve changes for Funds 301 and 500.***

DISCUSSION

Fiscal Year 2024-25 Mid-Year Budget Adjustment Request Summary:

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2024-2025 budget by Fund. There are no mid-year budget adjustment requests for Funds 200, 400, and 600. Funds 650, 800 and 900 only have adjustments in their projected investment income revenue.

More detailed line-item descriptions of each request are provided as an attachment to the report.

Fund 100 – Administration

Major Adjustment Requests: Adjustments in Personnel cost resulting in an increase of \$2,150. There is a corresponding decrease in Services and Supplies line items of \$150.00 and an increase in investment income revenue of \$2,000 resulting in no net increase in the Fund 100 budget.

Impact on Budget: Budget neutral

Fund 100 – Mid-Year Budget Adjustment Summary

There are minor adjustments in the Fund 100 budget being proposed resulting in no net increase or decrease in the overall budget. There are proposed increases in the Salaries/Wages and Payroll Taxes & Benefits which result in a net increase

of \$2,150 and are attributed to CPI pay increases to Administrative staff. There are various Services and Supplies line items that have been decreased and an increase in projected investment revenue to balance any corresponding increases. Since there was no election this fiscal year, the Legal & Professional Services - 7326 Election funds were moved to help offset the cost of a new computer network server and labor to install.

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

100 - ADMINISTRATION			
Fund 100 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$753,887.50	\$755,887.50	\$2,000.00
Expenditures			
Personnel	\$430,079.50	\$432,229.50	\$2,150.00
Services & Supplies	\$323,808.00	\$323,658.00	-\$150.00
TOTAL Expenditures	\$753,887.50	\$755,887.50	\$2,000.00
TOTAL Revenue	\$753,887.50	\$755,887.50	\$2,000.00

Fund 301 – Fire

Major Adjustment Requests: There are line item increases in Services and Supplies that are being proposed which result in an increase of \$12,643.00. The increases are primarily attributed to Other Expenses (7330 Misc. Operating Expenses) for fire station interior upgrades, electricity service (8610 Electric) and Equipment and Tools (6055 Radios & 6610 Rescue Equipment). To offset the increases, there is a decrease in the Vehicle Purchase (9085) line item since the command vehicle upgrades are complete and Infrastructure CIP (9006) as there are no CIP projects planned at this time.

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

Impact on Budget: The adjustment requests will decrease the Fund 301 operating budget by \$35,863.15 and increase revenue by \$70,000.

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

301 - Fire			
Fund 301 Budget Category	2024-2025 Budget	2024-2025 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,741,184.04	\$3,811,184.04	\$70,000.00
Expenditures			
Total Personnel	\$304,625.00	\$304,625.00	\$0.00
Services & Supplies	\$3,143,264.00	\$3,155,907.00	\$12,643.00
Capital Outlay	\$100,000.00	\$51,493.85	-\$48,506.15
Reserves	\$220,000.00	\$220,000.00	\$0.00
Transfers	\$79,158.19	\$79,158.19	\$0.00
Total Expenditure	\$3,847,047.19	\$3,811,184.04	-\$35,863.15
Total Revenue	\$3,741,184.04	\$3,811,184.04	\$70,000.00
Net Revenue/Expenses		\$0.00	

Fund 500 – Water

Major Adjustment Requests:

- Adjustments and increases in Services and Supplies which are mainly the result of an increase in electricity rates.
- Decreases in various Service and Supplies line-items to reflect mid-year expenditures to date and anticipated expenditures to the end of the fiscal year. Additionally, based on the annual audit, some expenditures were shifted between line-item categories to better reflect the type of expenditure being charged. There was no net change in the overall budget from these modifications.
- Request for changes to Capital Outlay project priorities and budget.
- Request for an increase in the projected investment income.

Impact on Budget:

- Net increase in the Services and Supplies budget of \$ 5,567.00.
- Projected net increase in Capital Outlay budget of \$64,014.00.
- Increase projected investment income of \$70,000.

Fund 500 – Mid-Year Budget Adjustment Summary

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are lagging behind projections mostly due to a decrease in residential water sales. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

As noted on the expense side, there were adjustments on several of the line-item categories in Services and Supplies resulting in a net increase of \$5,567.00 (see attached budget detail). The Capital Outlay budget is recommended to increase by \$64,014.00 due to unanticipated expenses related to the 10th Street Tank Project. To balance the budget, staff are recommending the deferral of two capital projects and the purchase of an electric vehicle this fiscal year.

Capital Outlay Summary of Changes

As identified in the 2024-25 Capital Improvement Plan, there are six capital projects planned for construction and the purchase of a zero-emission vehicle. The following are the current budgets for Capital Projects and Vehicle purchases:

FY 2024-25 Mid-Year Capital Improvement Projects Status Report		
	FY 24/25 Projects	Original Budget
500/9006	Program "C" Well Construction	\$970,000.00
500/9006	Heavy Equipment Storage Structure	\$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

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

Because of an increase in the SCADA project cost and unanticipated costs increase associated with the 10th Street Tank Project, staff is recommending the deferral of the Heavy Equipment Storage Structure, the Water Yard Office and the purchase of a zero emissions vehicle until next fiscal year. It is anticipated the construction of the storage structure could not begin until next fiscal year due to the Habitat Conservation Plan implementation delay so the deferral of this project will reflect the actual timing of the project moving forward.

Similarly, the purchase of a zero emissions vehicle this fiscal year is highly unlikely. Since June 2024 when the budget was adopted, staff research has shown that the type of vehicle the District needs to purchase is not available at this time. Staff will continue to monitor the regulatory requirements and the availability of vehicles for next fiscal year's budget.

The following table shows the requested adjustments for capital and vehicle purchases:

FY 2024-25 Mid-Year Capital Improvement Projects Status Report				
	FY 24/25 Projects	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$0.00	Deferred to next FY
500/9006	Valve Replacement Program	\$540,000.00	\$540,000.00	
500/9006	Water Yard Office-Phase 1	\$50,000.00	\$0.00	Deferred to next FY
500/9006	10th Street Tank Interior Coating	\$150,000.00	\$370,000.00	
500/9006	SCADA	\$750,000.00	\$855,014.00	
	TOTAL	\$2,560,000.00	\$2,735,014.00	

Vehicle, Equipment & Features				
500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00	\$0.00	Deferral to next FY

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 negative Net Revenue over Expenses, \$2,004,561.53, will be funded through a combination of incoming revenues, unassigned cash and reserves. If reserve funding is required this fiscal year, staff

will bring back a request to the Board at a future meeting. The following table summarizes the revised budget for Fiscal Year 2024-25.

500 - Water			
Fund 500 Budget Category	2024-2025 Budget	2024-2025 Mid Year Budget	Increase/ (Decrease)
Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Expenditures			
Total Personnel	\$1,030,970.00	\$1,031,389.00	\$419.00
Services & Supplies	\$792,323.00	\$797,890.00	\$5,567.00
Capital Outlay	\$2,671,000.00	\$2,735,014.00	\$64,014.00
Debt Service	\$263,690.04	\$263,690.04	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$572,954.50	\$572,954.50	\$0.00
TOTAL Expenditures	\$5,387,937.54	\$5,457,937.54	\$70,000.00
TOTAL Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Net Revenue/Expenses		-\$2,004,561.53	\$0.00

Advisory Committee Action

The Finance Advisory Committee will review the entire mid-year budget document at their February 3, 2025 meeting. Staff will report on their recommendations at the February 6th Board meeting.

Funds 650, 800 and 900

The following adjustments to investment income revenue are being recommended:

Fund	GL Code	Increase Amount
650	4510	\$10,000
800	4510	\$11,400
900	4510	\$4,000

2024-25 Mid-Year Fund Reserve Allocation Recommendations

The Board approved updates to the Fund Reserve policies for Funds 100, 301, 500 and 650 at their December 5, 2024, meeting. Staff has analyzed these funds to look at the total cash on hand as represented on the December 31, 2024, balance sheet.

To provide the Board with a better understanding of each funds financial position, the table below presents the information which includes “unassigned cash” for all the Districts funds. Though the District’s financials have always accounted for unassigned cash, it has never been highlighted on the balance sheet summary.

Unassigned cash refers to cash on hand or in bank accounts that is not designated, restricted, or allocated for specific purposes. It represents liquid financial resources that are freely available for general use or discretionary spending without any legal, contractual, or policy constraints. This term is commonly used in financial contexts, particularly in government or nonprofit accounting, to highlight

cash reserves that can be used to address unexpected needs, emergencies, or other unrestricted operational activities.

The following table provides the cash summary for each fund:

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 179,651.27	\$ 43,176.88	\$ 136,474.39
105	\$ 9,353.02	\$ -	\$ 9,353.02
200	\$ 37,604.88	\$ 8,000.00	\$ 29,604.88
301	\$ 4,570,844.07	\$ 2,708,910.84	\$1,861,933.23
400	\$ 1,698.68	\$ -	\$ 1,698.68
500	\$ 4,234,661.11	\$ 3,259,682.37	\$ 974,978.74
650	\$ 423,372.70	\$ -	\$ 423,372.70
800	\$ 315,580.18	\$ 65,000.00	\$ 250,580.18
900	\$ 348,286.12	\$ 198,879.18	\$ 149,406.94
Total	\$ 10,121,052.03	6,283,649.27	3,837,402.76

*The fiscal year contribution to reserves of \$100,000 for Fund 650 has not been transferred as of 12/31/24

*The County Fire overpayment amount of \$1,188,437 received on 1/15/25 is not yet included in the Fund 301 unassigned cash

Based on the approved policy updates and revisions, staff are recommending the following changes to the various funds.

100 - Administration

General Contingency

There are no recommended changes to the General Contingency reserve at this time. The Board established a goal reserve of \$50,000 for Fund 100. Staff will make a recommendation at the end of this fiscal year regarding allocating money to reach the goal.

General Contingency		
Fund Cash Summary	\$ 179,651.27	
Reserve Goal	\$50,000	
Current Reserve Amount	43,176.88	
Fund Unassigned Cash	\$ 136,474.39	
Allocation/(Deduction)	0.00	

301 - Fire

Based on the changes the Board approved, the following fund reserves have been adjusted to reflect those changes.

Vehicle, Equipment & Fire Engine Replacement Reserve

Staff is recommending that the cost of the fire engine purchased in 2022 be deducted from the sinking fund established for vehicle, equipment and fire engine purchases. This will provide for better accounting and accountability for the funds being set aside for this purpose. It will also provide this Board and future Boards with the ability to understand and budget for any future increases in vehicle costs and make budget adjustments as needed.

Vehicle, Equip & Fire Engine Replacement		
Reserve Goal	\$130,000/yr	Sinking Fund
Current Reserve Amount	\$1,409,340.02	
Allocation/(Deduction)	(\$862,040.00)	New fire engine
New Reserve Amount	\$547,300.02	

Capital Outlay Reserve

Staff is recommending that the Board approve using the County Fire overpayment funds of approximately \$1.2 million to fund the Capital Outlay Reserve. This reserve is greatly underfunded and there are Station 15 building improvements or replacement expenses coming up in the near future.

Capital Outlay		
Reserve Goal	\$5,000,000.00	
Current Reserve Amount	\$540,562.42	
Allocation/(Deduction)	\$1,200,000.00	
New Reserve Amount	\$1,740,562.42	

General Contingency Reserve

There are no recommended changes to the General Contingency reserve at this time.

General Contingency		
Fund Cash Summary	\$ 4,570,844.07	
Reserve Goal	15% of O&M	Fully Funded
Current Reserve Amount	\$583,225.51	
Fund Unassigned Cash	\$ 2,061,370.23	Includes refund
Allocation/(Deduction)	0.00	

If the above fund reserve recommendations are approved, the following is a summary of the impact to the Fund 301 unassigned cash amount. As indicated, the would be about \$1 million left in the unassigned cash designation.

Fund 301 Cash Summary	
Fund Cash (12/31/24)	\$ 4,570,844.07
County Fire Overpayment	\$ 1,199,437.00
Total	\$ 5,770,281.07
Current Unassigned Cash	
Unassigned Cash (12/31/24)	\$ 1,861,933.23
Overpayment Refund	\$ 1,199,437.00
Total	\$ 3,061,370.23
Reserve Allocation/Deduction	
Vehicle, Equip & Engine	(\$862,040.00)
Capital Outlay	(\$1,200,000.00)
Total	(\$2,062,040.00)
New Unassigned Cash Balance	
Total	\$ 999,330.23

500 – Water

The major revisions made to the Fund 500 reserves were to eliminate the Water Quality, Water Conservation and Basin Management reserves. The reserve amounts were:

Reserve Category	Reserve Amount
Water Quality	\$91,517.27
Water Conservation	\$59,288.00
Basin Management	\$50,031.00
Total	\$200,836.27

There were also recommendations regarding clarifications on the annual funding contribution and maximum cumulative funding goal for the General Contingency Reserve and minimum reserve balance and other clarifying language for adding funds to the Capital Outlay reserve.

The recommendations made in this section are consistent with the recommendations made by the Utilities Advisory Committee and discussed with the Board on December 5, 2024.

Rate Stabilization Reserve

Staff recommend that the Rate Stabilization reserve receive \$26,544.00 of the dollars available from the elimination of the reserves referenced above. This will fully fund the reserve goal of \$185,000.00 for this fiscal year.

Rate Stabilization		
Reserve Goal	10% of O&M	
Current Reserve Amount	\$ 158,456.00	
Allocation/(Deduction)	\$ 26,544.00	
New Reserve Amount	\$ 185,000.00	Fully Funded

General Contingency Reserve

There are no recommended changes to the General Contingency reserve at this time.

General Contingency		
Reserve Goal	60% of O&M	\$1,080,000.00
Current Reserve Amount	\$ 756,183.00	
Allocation/(Deduction)	0.00	

Capital Outlay Reserve

Staff recommend that the Capital Outlay reserve receive \$174,292.27 of the dollars available from the elimination of the reserves referenced above.

Capital Outlay		
Reserve Goal	\$ 1,000,000.00	minimum
Current Reserve Amount	\$ 1,999,562.85	
Allocation/(Deduction)	\$ 174,292.27	
New Reserve Amount	\$ 2,173,855.12	

Since the recommended changes to the above reserves move funds from the three eliminated reserves, there is no change in the unassigned cash for Fund 500.

Fund	Cash Summary	Reserves	Unassigned Cash
500	\$ 4,234,661.11	\$ 3,259,682.37	\$ 974,978.74

650 – Solid Waste

General Contingency

There are no recommended changes to the General Contingency reserve at this time. The Board established a goal reserve of \$200,000 for Fund 650. Staff will make a recommendation at the end of this fiscal year regarding allocating money to reach the goal.

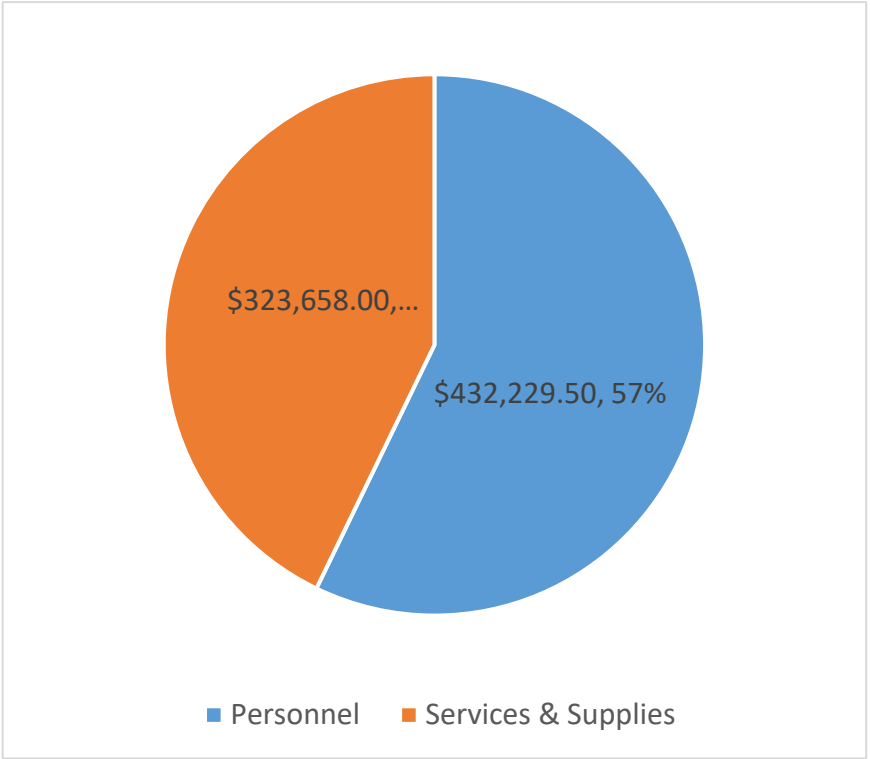
General Contingency		
Fund Cash Summary	\$	423,372.70
Reserve Goal	\$	200,000.00
Current Reserve Amount	\$	-
Fund Unassigned Cash	\$	423,372.70
Allocation/(Deduction)		\$0.00

Note: The FY 2024-25 budget includes adding \$100,000.00 to the General Contingency reserve. As of December 31, 2024, the transfer of the funds had not been completed.

Attachments

24/25 Mid-Year Budget Line-Item Details

100 - ADMINISTRATION			
Fund 100 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$753,887.50	\$755,887.50	\$2,000.00
Expenditures			
Personnel	\$430,079.50	\$432,229.50	\$2,150.00
Services & Supplies	\$323,808.00	\$323,658.00	-\$150.00
TOTAL Expenditures	\$753,887.50	\$755,887.50	\$2,000.00
TOTAL Revenue	\$753,887.50	\$755,887.50	\$2,000.00



100 - ADMINISTRATION

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025
Mid-Year Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	376,943.70	753,887.50	753,887.50
4930	Other Revenue	3.04	0.00	0.00

Total Service Charges & Fees 376,946.74 753,887.50 753,887.50

Use of Money & Property

4510	Investment Income on funds	2,998.52	2,500.00	4,500.00
4511	Unrealized Change in Value	576.24	0.00	0.00

Total Use of Money & Property 3,574.76 2,500.00 4,500.00

Total Revenues 380,521.50 756,387.50 758,387.50

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	4,150.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	5,879.70	14,400.00	14,400.00	
8045	Overtime Pay	0.00	500.00	500.00	
8050	Administrative Leave Pay	4,985.26	6,000.00	6,000.00	
8051	Floating Holiday Pay	1,709.58	2,700.00	2,700.00	
8054	Salaries & Wages - Regular	144,795.60	295,000.00	297,000.00	Due to COLA for GM approved by the Board
8060	Sick Leave Pay	2,333.03	6,600.00	6,600.00	
8066	Comp Time Used	104.68	300.00	300.00	
8081	Vacation Pay	11,949.88	14,000.00	14,000.00	

Total Salaries/Wages 175,907.73 354,000.00 356,000.00

100 - ADMINISTRATION

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025
Mid-Year Budget**

Notes

Payroll Taxes & Benefits

5020	FICA - ER	257.30	1,116.00	1,116.00	
5030	Life Insurance - ER	203.32	525.00	525.00	
5031	Disability Insurance	202.89	600.00	600.00	
5032	Employee Assistance Program	49.80	101.00	101.00	
5035	AD & D Insurance	46.02	125.00	125.00	
5040	LTD Insurance	918.07	1,900.00	1,900.00	
5050	Medicare - ER	2,650.15	5,200.00	5,200.00	
5060	Cafeteria Plan - ER	13,703.74	28,850.00	29,000.00	Minor increases
5070	Retirement ER - Regular	210.00	500.00	500.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	1,108.23	2,250.00	2,250.00	
5102	CA Employee Training Tax - ER	4.15	37.50	37.50	
5120	Workers Comp Insurance - ER	2,230.69	2,325.00	2,325.00	
5124	Retirement - ER - Tier 2	13,968.10	31,000.00	31,000.00	
Total Payroll Taxes & Benefits		35,552.46	74,529.50	74,679.50	

Employment Services

5100	Unemployment Insurance - ER	120.35	1,200.00	1,200.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		120.35	1,550.00	1,550.00	
Total Personnel		211,580.54	430,079.50	432,229.50	

100 - ADMINISTRATION

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025
Mid-Year Budget**

Notes

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	0.00	200.00	200.00	
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Total Clothing & Uniform		0.00	200.00	200.00	
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Contract Services

6100	Labor & Support- IT Services	6,901.03	11,000.00	11,000.00	Labor for Server \$4000
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6110	IT Purchased Services	15,327.50	28,500.00	28,500.00	
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7100	Copier Contract- Maint & Usage	1,936.63	3,604.00	3,720.00	
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7255	Security Services	210.00	500.00	500.00	
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7321	Janitorial Cleaning & Supplies	1,626.00	3,450.00	3,450.00	
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7342	Public Meeting Recordings	2,082.96	5,600.00	5,600.00	
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Total Contract Services		28,084.12	52,654.00	52,770.00	
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Financial Services

7309	Late Fees	0.00	200.00	200.00	
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7310	Bank Service Charges	3,560.22	7,300.00	7,300.00	
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Total Financial Services		3,560.22	7,500.00	7,500.00	
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Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00	
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6341	LAFCO Fees	19,097.46	18,000.00	19,098.00	Actual
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6343	Lien & Notary Fees	0.00	30.00	30.00	
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7325	Insurance	48,195.67	48,300.00	48,300.00	
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Total Ins., Lic. & Regulatory Fees		67,293.13	66,530.00	67,628.00	
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Legal & Professional

7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00	
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100 - ADMINISTRATION

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid-Year Budget	Notes
7305	Auditing Services	23,000.00	24,000.00	24,000.00	
7320	Professional & Consulting Services	54.95	800.00	800.00	
7326	Legal Services	4,389.92	20,000.00	20,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	17,000.00	1,000.00	No Election
Total Legal & Professional		54,944.87	122,300.00	106,300.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	0.00	None expected this Fiscal Year
6130	Computer Hardware	1,319.02	1,200.00	12,910.00	Server Cost is \$9500 Firmware \$1500
7140	General Supplies & Minor Equipment	3,746.01	7,000.00	10,000.00	Increase in cost of items and a new desk/cabinets for the Front Desk
7160	Postage, Shipping & Mail Supplies	655.97	1,700.00	1,700.00	
7226	Membership & Dues	0.00	8,500.00	9,175.00	CSDA Increase in cost and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
Total Office/Operations		5,721.00	19,400.00	33,785.00	
Other Expense					
7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	(10.00)	200.00	200.00	
Total Other Expense		(10.00)	225.00	225.00	

100 - ADMINISTRATION

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025
Mid-Year Budget**

Notes

Rent & Utilities

6000	Cell Phones	747.50	1,560.00	1,560.00	
6025	Telephone	1,690.38	2,914.00	3,200.00	Increase in cost
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	20,400.00	40,800.00	40,800.00	
8610	Electric	2,082.47	4,000.00	4,000.00	
8620	Gas Service	209.18	700.00	700.00	
Total Rent & Utilities		25,129.53	50,174.00	50,460.00	

Repairs & Maintenance

6405	R & M - Extinguishers	92.54	125.00	125.00	
6900	R & M - Buildings & Structures	165.00	0.00	165.00	Moved Phone Lines in Office
Total Repairs & Maintenance		257.54	125.00	290.00	

Travel & Training

7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	0.00	500.00	500.00	
7370	Travel Expense	917.90	2,500.00	2,300.00	
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	40.00	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
Total Travel & Training		957.90	4,700.00	4,500.00	

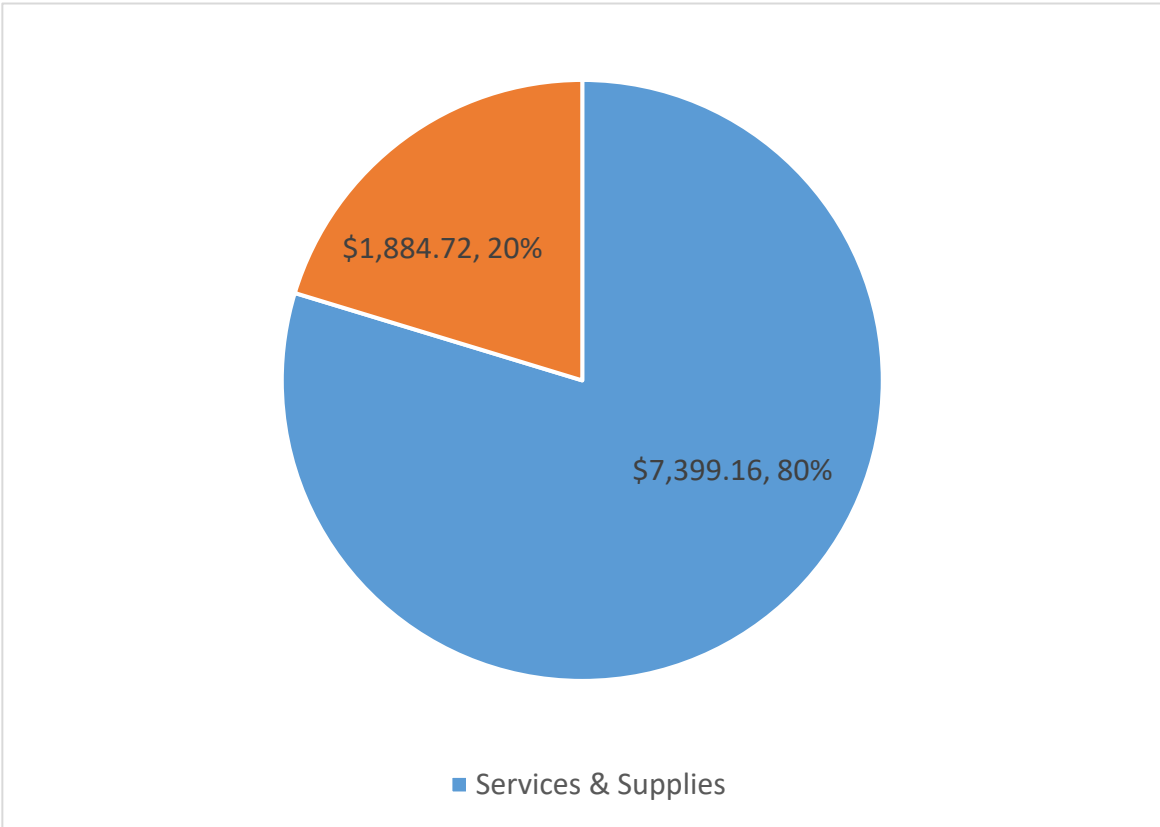
Debt Service

9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	

Total Services & Supplies 185,938.31 323,808.00 323,658.00

Total Expenditures 397,518.85 753,887.50 755,887.50

200 - Bayridge			
Fund 200 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Transfers	\$1,884.72	\$1,884.72	\$0.00
TOTAL Expenditures	\$9,283.88	\$9,283.88	\$0.00
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$716.12	

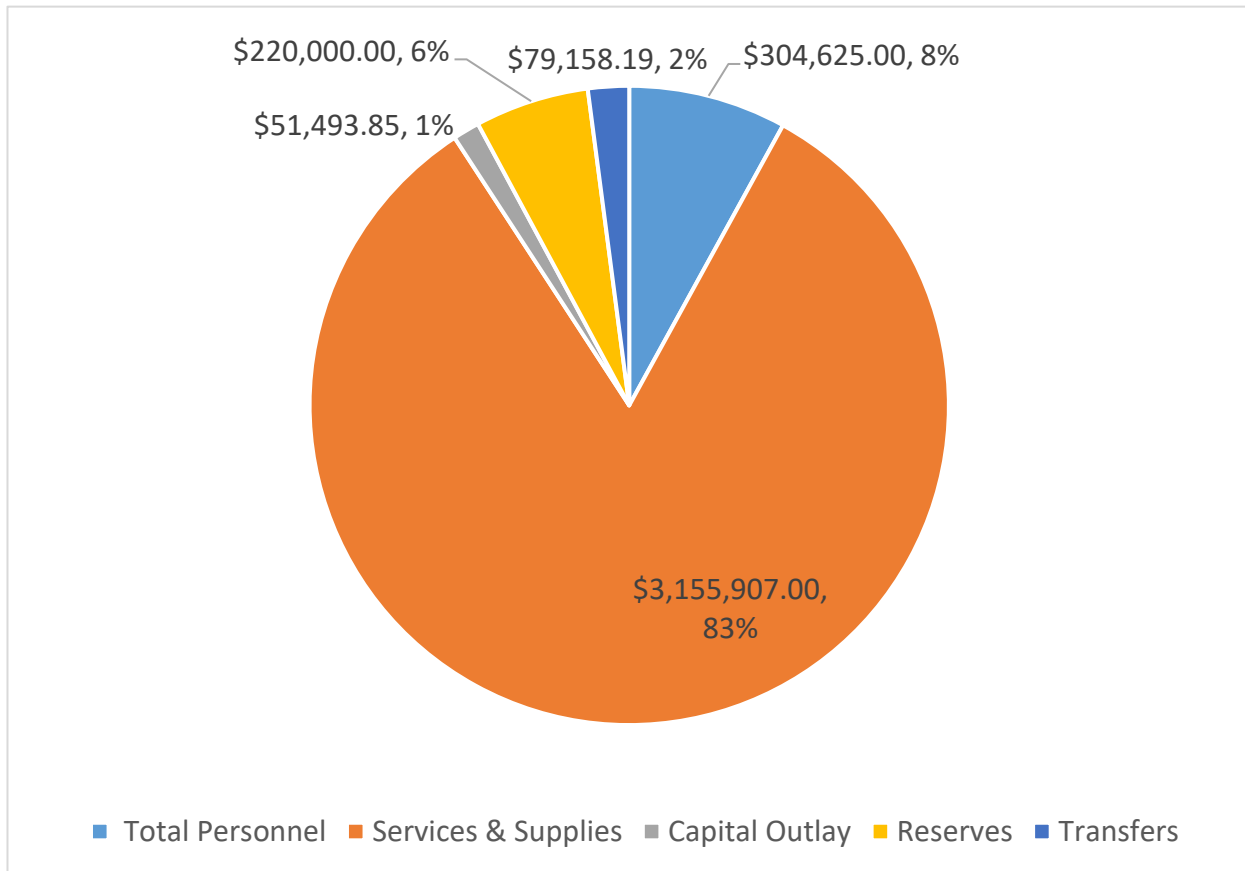


200 - BAYRIDGE ESTATES

Fiscal YTD 12/31/2024 FY 2024-2025 Budget FY 2024-2025 Mid-Year Budget Notes

REVENUE					
Property Taxes					
4035	Zone F Property Taxes	0.00	0.00	0.00	
Total Property Taxes		0.00	0.00	0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	2,898.87	10,000.00	10,000.00	
Total Special Taxes & Assessments		2,898.87	10,000.00	10,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	485.78	0.00	0.00	
Total Use of Money & Property		485.78	0.00	0.00	
Total Revenues		3,384.65	10,000.00	10,000.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	495.90	600.00	600.00	
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		495.90	600.00	600.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	Share of Legal Notice for tax rolls
Total Legal & Professional		0.00	75.00	75.00	
Rent & Utilities					
8670	Street Lighting	2,728.15	6,724.16	6,724.16	
Total Rent & Utilities		2,728.15	6,724.16	6,724.16	
Total Services & Supplies		3,224.05	7,399.16	7,399.16	
TRANSFERS					
9511	Interfund Transfer Out	942.36	1,884.72	1,884.72	
Total Transfers		942.36	1,884.72	1,884.72	
Total Expenditures		4,166.41	9,283.88	9,283.88	
Net Revenues over Expenditures		(781.76)	716.12	716.12	

301 - Fire			
Fund 301 Budget Category	2024-2025 Budget	2024-2025 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,741,184.04	\$3,811,184.04	\$70,000.00
Expenditures			
Total Personnel	\$304,625.00	\$304,625.00	\$0.00
Services & Supplies	\$3,143,264.00	\$3,155,907.00	\$12,643.00
Capital Outlay	\$100,000.00	\$51,493.85	-\$48,506.15
Reserves	\$220,000.00	\$220,000.00	\$0.00
Transfers	\$79,158.19	\$79,158.19	\$0.00
Total Expenditure	\$3,847,047.19	\$3,811,184.04	-\$35,863.15
Total Revenue	\$3,741,184.04	\$3,811,184.04	\$70,000.00
Net Revenue/Expenses		\$0.00	



301 - FIRE

Fiscal YTD 12/31/2024 FY 2024-2025 Budget FY 2024-2025 Mid-Year Budget Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	132,239.04	132,239.04
4037	Property Tax Zone B Received	237,408.61	642,637.00	642,637.00
4038	Property Tax Zone B Pass thru	0.00	2,118,324.00	2,118,324.00
4039	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
Total Property Taxes		237,408.61	2,893,200.04	2,893,200.04
Grant Revenue				
4949	Govt-State Grants	0.00	0.00	0.00
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
Total Grant Revenue		0.00	0.00	0.00
Special Taxes & Assessments				
4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
4050	Special Fire Tax	0.00	673,342.00	673,342.00
Total Special Taxes & Assessments		0.00	700,850.00	700,850.00
Other Revenues				
4000	Ambulance Agreement	21,963.71	67,134.00	67,134.00
4930	Other Revenue	0.00	0.00	0.00
Total Other Revenues		21,963.71	67,134.00	67,134.00
Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	102,441.88	80,000.00	150,000.00
4511	Unrealized Change in Value	18,990.22	0.00	0.00
Total Use of Money & Property		121,432.10	80,000.00	150,000.00
Total Revenues		380,804.42	3,741,184.04	3,811,184.04
EXPENDITURES				
Personnel				
Salaries/Wages				
8295	Resv FF-Overtime/Shift Coverage	15,088.80	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	40,949.61	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		56,038.41	190,000.00	190,000.00

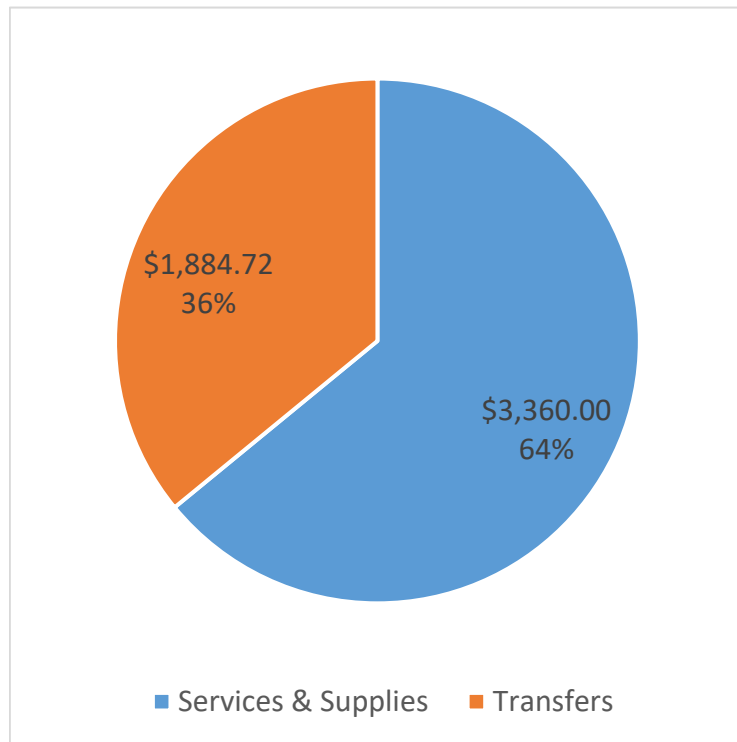
301 - FIRE		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid-Year Budget	Notes
Payroll Taxes & Benefits					
5020	Social Security - Employer	3,474.29	10,000.00	10,000.00	
5030	Life Insurance - ER	1,154.32	2,500.00	2,500.00	
5035	AD & D Insurance	220.72	850.00	850.00	
5050	Medicare - ER	812.57	2,500.00	2,500.00	
5070	Retirement ER - Regular	29,849.00	60,000.00	60,000.00	
5102	CA Training Tax - ER	21.33	175.00	175.00	
5120	Workers Comp Insurance - ER	13,761.11	19,500.00	19,500.00	
5124	Retirement - ER - Tier 2	1,017.98	5,000.00	5,000.00	
Total Payroll Taxes & Benefits		50,311.32	100,525.00	100,525.00	
Employment Services					
5000	Medical Exams & Procedures	0.00	4,000.00	4,000.00	Current employees
5100	Unemployment Insurance	619.50	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	0.00	4,000.00	4,000.00	New Employees
Total Employment Services		619.50	14,100.00	14,100.00	
Total Personnel		106,969.23	304,625.00	304,625.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	3,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
Total Clothing & Uniform		0.00	5,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	599.90	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	837.78	2,500.00	2,500.00	
7202	Building Alarms & Security	420.00	1,100.00	1,600.00	Install Internet Data Line
7204	Cleaning Supplies, Laundry & Towel Service	0.00	3,500.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,146.00	2,500.00	2,500.00	
7500	Schedule A Charges	0.00	2,819,174.00	2,819,174.00	
Total Contract Services		4,003.68	2,830,274.00	2,830,774.00	

301 - FIRE		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid-Year Budget	Notes
Equipment & Tools					
6055	Radios	2,693.72	2,000.00	2,700.00	
6440	Fire Personal Protection Equipment	216.93	73,925.00	73,925.00	
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	3,320.00	2,000.00	3,500.00	
6611	Water Rescue Equipment	132.65	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	38.59	10,000.00	10,000.00	
7234	Oxygen Supplies & Cylinder Rent	261.12	1,800.00	1,800.00	
7238	Paramedic & EMT Small Tools & Supplies	11,173.68	27,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	732.02	6,800.00	6,800.00	
7252	Misc Hardware	0.00	1,200.00	1,200.00	
Total Equipment & Tools		18,568.71	130,725.00	132,925.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	0.00	0.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		0.00	60.00	60.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	6,867.18	8,400.00	8,400.00	
7325	Insurance	74,520.18	74,550.00	74,550.00	
Total Ins., Licenses & Regulatory Fees		81,387.36	84,950.00	84,950.00	
Legal & Professional					
7320	Professional & Consulting Services	32,096.78	8,000.00	8,000.00	Eric Cleaveland, \$30,000 to be reimbursed
7326	Legal Services	1,025.00	15,000.00	15,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		33,121.78	24,500.00	24,500.00	

301 - FIRE		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid-Year Budget	Notes
Office/Operations					
7140	General Supplies & Minor Equipment	2,612.92	6,000.00	6,000.00	
7160	Postage, Shipping & Mail Supplies	18.40	2,000.00	2,000.00	
7216	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	97.53	1,000.00	1,000.00	
7240	Propane	0.00	300.00	300.00	
Total Office/Operations		2,728.85	11,400.00	11,400.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
7209	District Operating Center Expense	0.00	200.00	200.00	
7218	Cooking Products - Food, Drinks & Staples	69.70	500.00	500.00	
7224	Kitchen Cookware & Utensils	101.67	800.00	800.00	
7330	Misc Operating Expenses	5,996.40	1,000.00	8,000.00	Dishwasher, Chairs, Reclining Chairs (Check actual and adjust)
Total Other Expense		6,167.77	3,000.00	10,000.00	
Rent & Utilities					
6000	Cell Phones	411.26	910.00	910.00	
6025	Telephone	1,137.25	2,400.00	2,400.00	
8610	Electric	3,466.18	2,460.00	5,403.00	Actual
8620	Gas Service	692.91	2,000.00	2,000.00	
8630	Trash Services	1,185.53	2,800.00	2,800.00	
8640	Water and Water Services	2,958.49	6,000.00	6,000.00	
8659	Utility Cable Charges	460.81	2,000.00	2,000.00	
8670	Street Lighting	65.48	135.00	135.00	
Total Rent & Utilities		10,377.91	18,705.00	21,648.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	404.01	800.00	800.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	548.86	3,750.00	3,750.00	
6750	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	

301 - FIRE		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid-Year Budget	Notes
6775	R & M -Operation/Field Equipment	2,890.81	10,000.00	10,000.00	
6800	R & M - Grounds & Collection Systems	83.59	1,600.00	1,600.00	
6900	R & M - Buildings & Structures	960.76	15,000.00	15,000.00	
Total Repairs & Maintenance		4,888.03	33,250.00	33,250.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	0.00	400.00	400.00	
7324	Education, Training, Seminar	0.00	400.00	400.00	
8405	Reserve FF Training Costs	0.00	500.00	500.00	
Total Travel & Training		0.00	1,400.00	1,400.00	
Total Services & Supplies		161,244.09	3,143,264.00	3,155,907.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	60,000.00	28,064.00	
9085	Vehicle Purchase	23,022.18	40,000.00	23,429.85	For outfitting Command Vehicle
Total Capital Outlay		23,022.18	100,000.00	51,493.85	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	130,000.00	130,000.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	220,000.00	220,000.00	
TRANSFERS					
9511	Interfund Transfer Out	39,579.06	79,158.19	79,158.19	
Total Transfers		39,579.06	79,158.19	79,158.19	
Total Expenditures		330,814.56	3,847,047.19	3,811,184.04	

400 - VISTA DE ORO			
Fund 400 Budget Category	2024-2025 Budget	2024-2025 Mid Year Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,884.72	\$1,884.72	\$0.00
TOTAL Expenditures	\$5,244.72	\$5,244.72	\$0.00
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$755.28	\$755.28	



400 - VISTA DE ORO	Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
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REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	1,273.88	6,000.00	6,000.00
Total Special Taxes & Assessments		1,273.88	6,000.00	6,000.00
Total Revenues		1,273.88	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	310.00	600.00	600.00	Wallace Group Engineering services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		310.00	600.00	600.00	

Legal & Professional

7320	Professional & Consulting Services	0.00	230.00	230.00
7326	Legal Services	0.00	0.00	0.00
7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00
Total Legal & Professional		0.00	300.00	300.00

Rent & Utilities

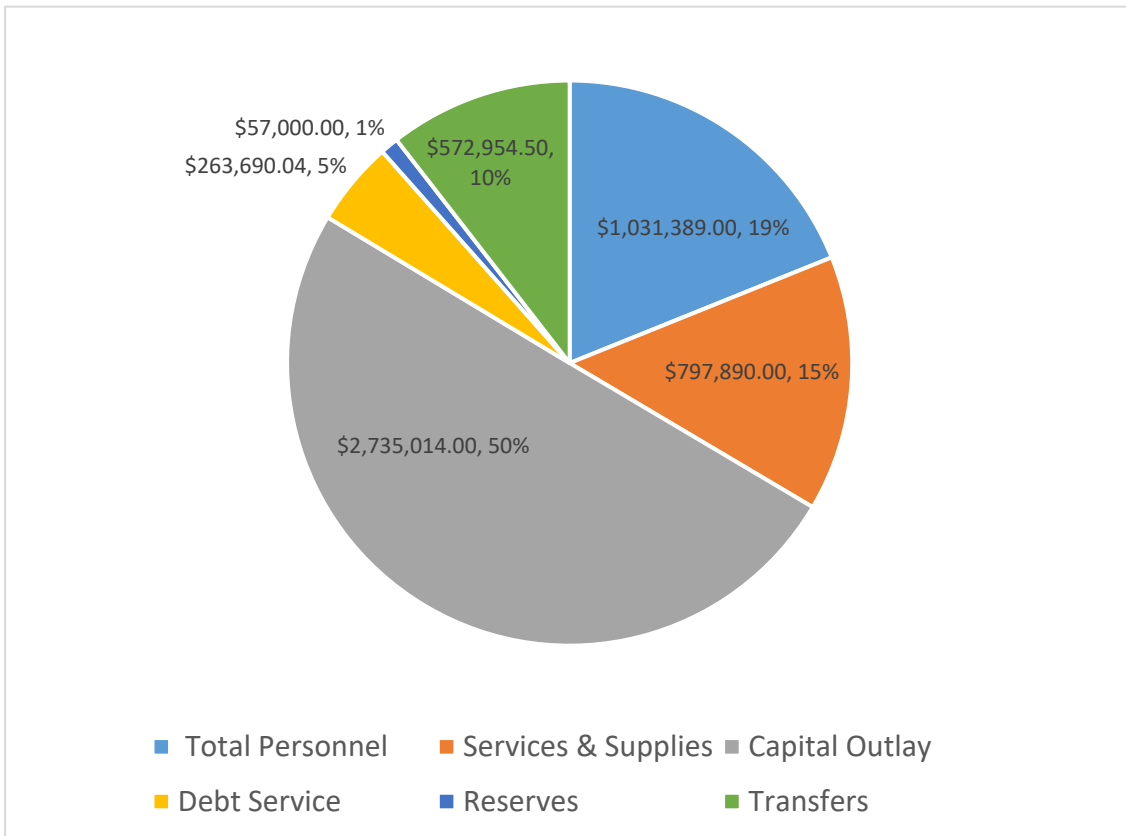
8670	Street Lighting	1,077.20	2,460.00	2,460.00
Total Rent & Utilities		1,077.20	2,460.00	2,460.00
Total Services & Supplies		1,387.20	3,360.00	3,360.00

TRANSFERS

9511	Interfund Transfer Out	942.36	1,884.72	1,884.72
Total Transfers		942.36	1,884.72	1,884.72
Total Expenditures		2,329.56	5,244.72	5,244.72

Net Revenues over Expenditures **-1,055.68** **755.28** **755.28**

500 - Water			
Fund 500 Budget Category	2024-2025 Budget	2024-2025 Mid Year Budget	Increase/ (Decrease)
Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Expenditures			
Total Personnel	\$1,030,970.00	\$1,031,389.00	\$419.00
Services & Supplies	\$792,323.00	\$797,890.00	\$5,567.00
Capital Outlay	\$2,671,000.00	\$2,735,014.00	\$64,014.00
Debt Service	\$263,690.04	\$263,690.04	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$572,954.50	\$572,954.50	\$0.00
TOTAL Expenditures	\$5,387,937.54	\$5,457,937.54	\$70,000.00
TOTAL Revenue	\$3,383,376.01	\$3,453,376.01	\$70,000.00
Net Revenue/Expenses		-\$2,004,561.53	



500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	88,083.53	50,104.96	50,104.96
Total Property Taxes		88,083.53	50,104.96	50,104.96

Grant Revenue

4950	Grants	0.00	0.00	0.00
4965	BMC	7,192.50	0.00	0.00
Total Grant Revenue		7,192.50	0.00	0.00

Service Charges & Fees

4030	Residential Single Family	1,238,623.52	2,525,100.00	2,525,100.00
4102	Residential- Multi - Family-Water Sales	128,376.92	259,300.00	259,300.00
4103	Commercial, Home Care, Retail-Water Sales	214,056.06	357,100.00	357,100.00
4104	Irrigation- Water Sales	27,417.47	35,400.00	35,400.00
4114	Water Other Service Revenues	0.00	1,000.00	1,000.00
4931	Water Activation Fees	2,750.00	6,000.00	6,000.00
4932	Penalties	11,766.15	21,000.00	21,000.00
4933	Door Hangers/Lockout Notices	4,175.00	10,000.00	10,000.00
4937	NSF Fees	400.00	650.00	650.00
Total Service Charges & Fees		1,627,565.12	3,215,550.00	3,215,550.00

Other Revenues

4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	835.17	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
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	Notes
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	835.17	9,000.00	9,000.00	
Use of Money & Property					
4504	Interest Income	4,669.04	8,721.05	8,721.05	From Drainage Loan
4510	Investment Income on funds	99,895.20	100,000.00	170,000.00	
4511	Unrealized Change in Value	20,193.71	0.00	0.00	
	Total Use of Money & Property	124,757.95	108,721.05	178,721.05	
	Total Revenues	1,848,434.27	3,383,376.01	3,453,376.01	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8018	Holiday Pay	11,176.38	29,000.00	29,000.00	
8045	Overtime Pay	3,453.97	10,000.00	10,000.00	
8050	Administrative Leave Pay	956.80	2,400.00	2,400.00	
8051	Floating Holiday Pay	3,826.86	5,500.00	5,500.00	
8054	Salaries & Wages - Regular	253,923.66	567,500.00	567,500.00	
8056	Retroactive Pay	0.00	500.00	500.00	
8060	Sick Leave Pay	8,494.09	13,500.00	13,500.00	
8063	Standby Pay	12,921.06	28,000.00	28,000.00	
8066	Comp Time Used	16,354.45	19,000.00	19,000.00	
8081	Vacation Pay	16,866.12	37,000.00	37,000.00	
	Total Salaries/Wages	327,973.39	712,400.00	712,400.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	804.13	2,000.00	2,000.00	
5031	Disability Insurance	488.99	1,100.00	1,100.00	
5032	Employee Assistance Program	142.76	302.50	302.50	
5035	AD & D Insurance	181.86	450.00	450.00	
5040	LTD Insurance	2,342.83	5,000.00	5,000.00	
5050	Medicare - ER	4,938.10	11,000.00	11,000.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

5060	Cafeteria Plan - ER	37,721.08	81,000.00	81,000.00	
5070	Retirement ER - Regular	77,959.99	158,000.00	158,000.00	
5075	Retirees Medical - ER	0.00	300.00	300.00	
5102	CA Training Tax - ER	7.00	52.50	52.50	
5120	Workers Comp Insurance - ER	37,942.65	38,505.00	38,505.00	
5124	Retirement - ER - Tier 2	7,833.38	18,900.00	18,900.00	
Total Payroll Taxes & Benefits		170,362.77	316,610.00	316,610.00	

Employment Services

5100	Unemployment Insurance - ER	203.00	1,800.00	1,800.00	
6200	Hiring, Advertising & Other Costs	388.72	0.00	389.00	
6230	Medical Exam	190.00	160.00	190.00	
Total Employment Services		781.72	1,960.00	2,379.00	

WRO Recruitment

Total Personnel 499,117.88 1,030,970.00 1,031,389.00

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	2,609.56	2,600.00	2,610.00	
7248	Uniform Safety Boots	681.18	1,250.00	1,000.00	
Total Clothing & Uniform		3,290.74	3,850.00	3,610.00	

Contract Services

6100	Labor & Support-IT Services	1,875.44	5,000.00	5,000.00	
6110	IT Purchased Services	1,051.19	1,740.00	1,740.00	
6115	Misc. Contract Services	3,002.77	0.00	6,983.00	
7250	Water Quality Testing	33,974.00	60,000.00	70,000.00	
7255	Security Services	2,200.00	4,000.00	4,000.00	

Answering Service & Cross Connections

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	Notes
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	603.75	1,140.00	1,140.00	
Total Contract Services		42,707.15	71,880.00	88,863.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,258.81	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	2,736.89	3,500.00	3,500.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00	
Total Equipment & Tools		3,995.70	8,700.00	8,700.00	
Financial Services					
7309	Late Fees	0.00	50.00	0.00	Have not used since 2021
7310	Bank Service Charges	0.00	300.00	75.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
Total Financial Services		0.00	350.00	75.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	6,854.80	39,872.00	39,872.00	
6340	Misc Fees	0.00	900.00	400.00	No longer have Brine Disposal yearly permit
6342	Fees - Regulatory	27,426.12	25,000.00	28,500.00	
6345	Property Taxes & Assess. Costs	2,575.48	7,500.00	7,200.00	
7325	Insurance	98,523.02	101,900.00	99,000.00	
		135,379.42	175,172.00	174,972.00	
Total Ins., Lic. & Regulatory Fees					
Legal & Professional					
7318	Professional & Consulting BMC	43,027.66	140,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	18,147.76	59,000.00	53,000.00	Lowered due to new GL 6115
7326	Legal Services	1,000.00	3,000.00	2,500.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

7336	Legal Services- ISJ	0.00	0.00	0.00	
	Legal	0.00	1,000.00	1,000.00	
7340	Notifications				
Total Legal & Professional		62,175.42	203,000.00	196,500.00	

Office/Operations

6130	Computer Hardware	0.00	1,800.00	250.00	Laptops for wateryard moved to FY 25/26
6140	Computer Software	0.00	2,000.00	1,000.00	New software pushed to FY 25/26
7140	General Supplies & Minor Equipment	871.78	1,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	5,198.77	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	6,028.86	21,000.00	21,000.00	
7226	Membership & Dues	1,246.34	3,065.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	978.94	1,000.00	2,000.00	
7237	Process Control & Treatment Supplies	4,396.43	10,000.00	10,000.00	
7239	Water Treatment Chemicals	9,177.79	20,000.00	20,000.00	
7249	Safety Supplies	531.84	1,200.00	1,200.00	
Total Office/Operations		28,430.75	71,065.00	70,515.00	

Other Expenses

7330	Misc Operating Expenses	0.00	250.00	150.00	
7348	Water Conservation Program	1,458.09	8,000.00	6,000.00	
Total Other Expense		1,458.09	8,250.00	6,150.00	

Rent & Utilities

6000	Cell Phones	945.14	2,200.00	2,200.00	
6025	Telephone	6,099.28	13,000.00	12,500.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	84,153.61	145,000.00	170,000.00	
8620	Gas Service	45.46	250.00	250.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

8630	Trash Services	1,413.48	3,205.00	3,205.00	
8644	Disposal Services	1,240.00	7,600.00	2,600.00	No longer have Brine Disposal
8670	Street Lighting	378.82	750.00	750.00	
Total Rent & Utilities		94,275.79	172,005.00	191,505.00	

Repairs & Maintenance

6405	R & M - Extinguishers	407.20	525.00	425.00	
6422	R & M - Hydrants	0.00	1,300.00	800.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,415.48	4,000.00	4,000.00	
6641	R & M - Wells	1,919.57	22,276.00	9,500.00	VFD Coded to last FY
6750	R & M - Minor Tools & Equipment	283.51	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	629.89	600.00	1,400.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	2,661.51	15,000.00	15,000.00	
7241	R & M - Water Distribution System	4,503.87	10,000.00	10,000.00	
Total Repairs & Maintenance		11,821.03	55,401.00	42,825.00	

Travel & Training

7323	Books, Publications & Subscriptions	0.00	350.00	350.00	
7324	Education & Training Fees	199.00	1,000.00	500.00	
8410	Certifications	180.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	1,400.00	300.00	
8539	Meals	0.00	0.00	0.00	

500 - WATER

**Fiscal YTD
12/31/2024**

**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	
8550	Mileage Reimbursement & Parking	0.00	600.00	300.00	
Total Travel & Training		379.00	3,850.00	1,950.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	398.88	1,600.00	1,200.00	
7211	Misc Fuel & Diesel	990.21	4,000.00	2,000.00	
7220	Gasoline	3,331.57	8,000.00	7,000.00	
7228	Markings & Other Misc Services	0.00	200.00	0.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	73.32	5,000.00	2,025.00	
Total Vehicle Maintenance & Repairs		4,793.98	18,800.00	12,225.00	
Total Services & Supplies		388,707.07	792,323.00	797,890.00	
Capital Outlay					
9006	Infrastructure CIP	449,112.51	2,560,000.00	2,735,014.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	111,000.00	0.00	
Total Capital Outlay		449,112.51	2,671,000.00	2,735,014.00	
Debt Service					
9022	Debt Service - Principal	197,219.69	197,219.69	197,219.69	
9023	Debt Service - Interest & Annual Fee	30,774.82	59,084.39	59,084.39	
9024	Loan Administration Fee	7,385.96	7,385.96	7,385.96	
Total Debt Service		235,380.47	263,690.04	263,690.04	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	

500 - WATER

**Fiscal YTD
12/31/2024**

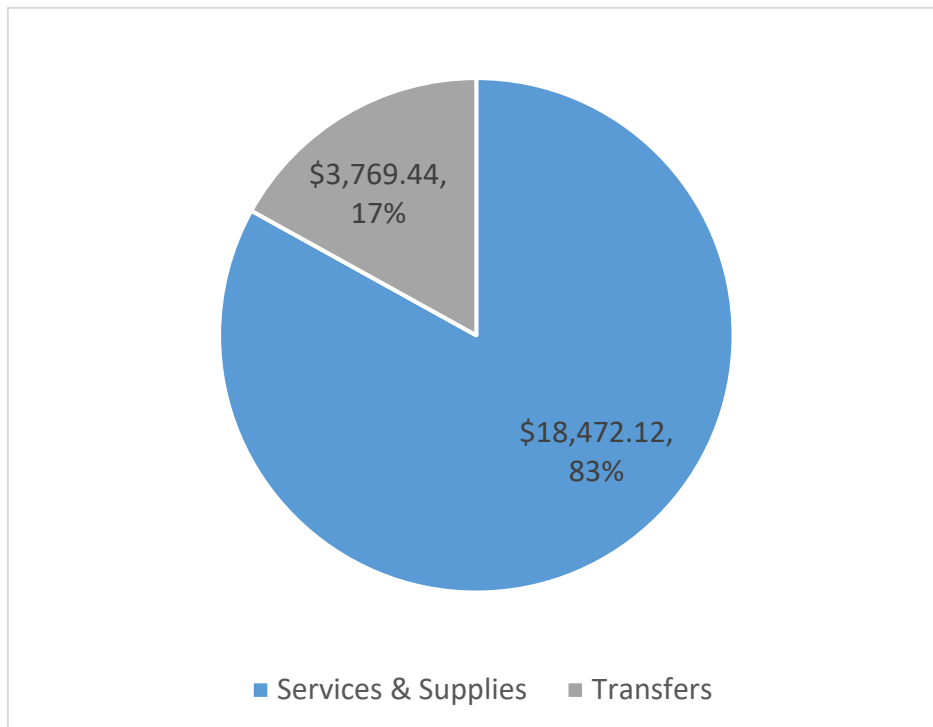
**FY 2024-2025
Budget**

**FY 2024-2025 Mid
Year Budget**

Notes

		Fiscal YTD 12/31/2024	FY 2024-2025 Budget	FY 2024-2025 Mid Year Budget	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	286,477.26	572,954.50	572,954.50	
	Total Transfers	286,477.26	572,954.50	572,954.50	
		<hr/>	<hr/>	<hr/>	
	Total Expenditures	1,858,795.19	5,387,937.54	5,457,937.54	
	Net Revenues over Expenditures	(10,360.92)	(2,004,561.53)	-2,004,561.53	

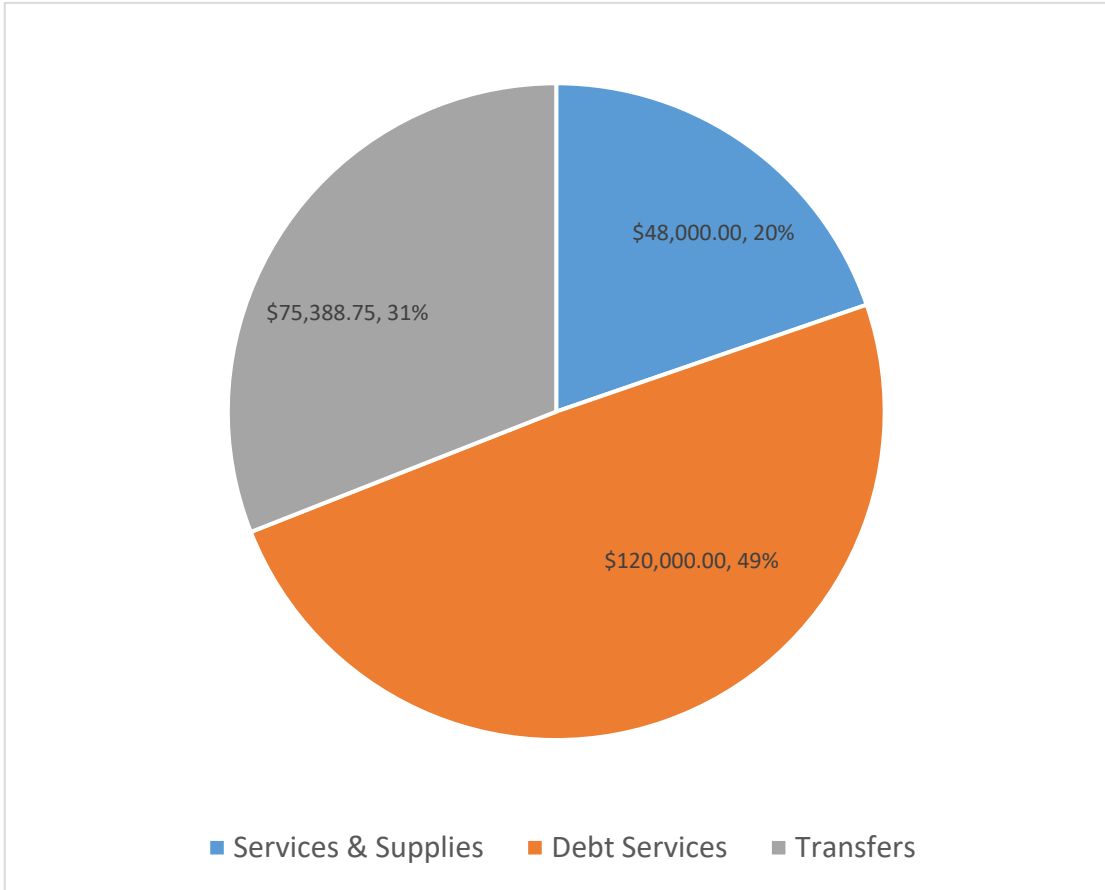
600 - Wastewater			
Fund 600 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$22,241.56	\$22,241.56	\$0.00
Expenditures			
Services & Supplies	\$18,472.12	\$18,472.12	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,769.44	\$3,769.44	\$0.00
TOTAL Expenditures	\$22,241.56	\$22,241.56	\$0.00
TOTAL Revenue	\$22,241.56	\$22,241.56	\$0.00
Net Revenue/Expenses	\$ -	\$0.00	



600 - WASTEWATER		Fiscal YTD 12/31/2024	FY 2024- 2025 Budget	FY 2024- 2025 Mid- Year Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	22,241.56	22,241.56	
Total Revenues		0.00	22,241.56	22,241.56	
<u>EXPENDITURES</u>					
Services & Supplies					
Financia Services					
7310	Bank Service Charges	1,815.00	1,815.00	1,815.00	
Total Financial Services		1,815.00	1,815.00	1,815.00	
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	244.18	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		244.18	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	8,650.22	16,352.12	16,352.12	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		8,650.22	16,352.12	16,352.12	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		10,709.40	18,472.12	18,472.12	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	

600 - WASTEWATER		Fiscal YTD 12/31/2024	FY 2024- 2025 Budget	FY 2024- 2025 Mid- Year Budget	Notes
TRANSFERS					
9511	Interfund Transfer Out	1,884.72	3,769.44	3,769.44	
	Total Transfers	1,884.72	3,769.44	3,769.44	
	Total Expenditures	12,594.12	22,241.56	22,241.56	
Net Revenues over Expenditures		(12,594.12)	0.00	0.00	

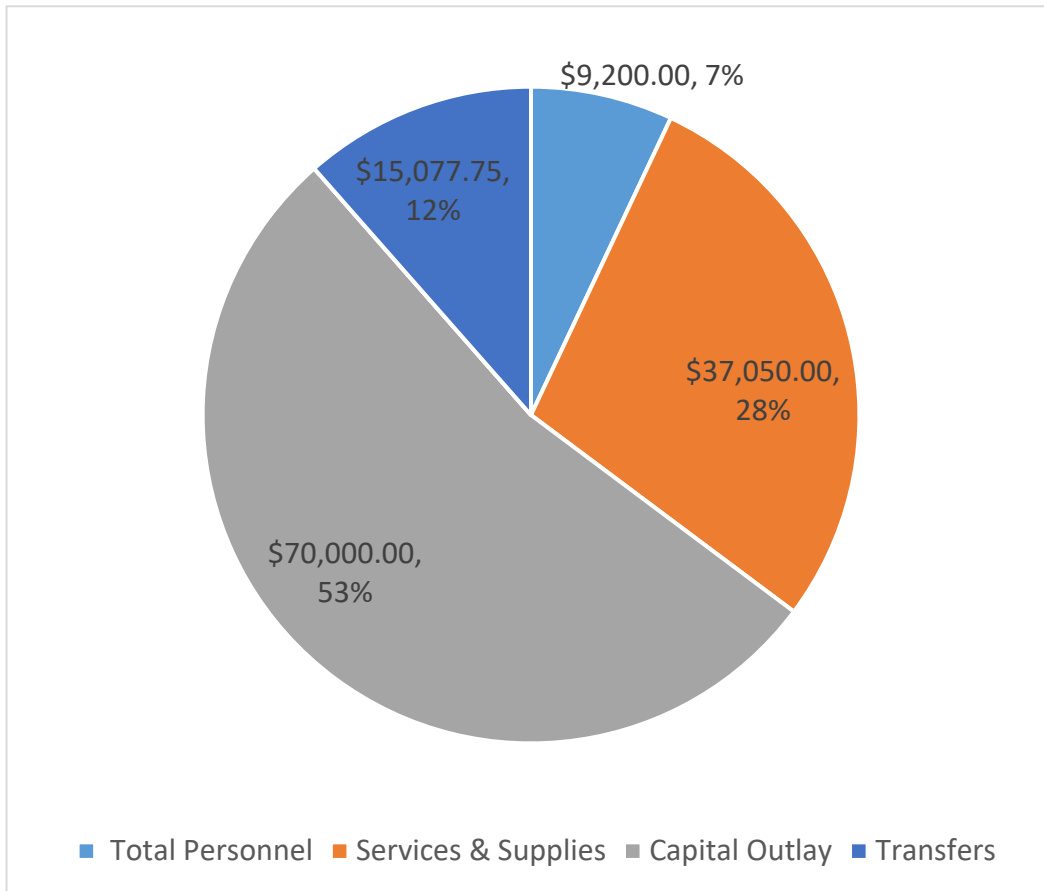
650 - Solid Waste			
Fund 650 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$380,000.00	\$390,000.00	\$10,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$48,000.00	\$48,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$100,000.00	\$100,000.00	\$0.00
Transfers	\$75,388.75	\$75,388.75	\$0.00
TOTAL Expenditures	\$343,388.75	\$343,388.75	\$0.00
TOTAL Revenue	\$380,000.00	\$390,000.00	\$10,000.00
Net Revenue/Expenses	\$36,611.25	\$46,611.25	



650 - Solid Waste		Fiscal YTD 12/31/2024	FY 2024- 2025 Budget	FY 2024- 2025 mid- Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4800	Franchise Revenue	130,764.63	375,000.00	375,000.00	
Total Property Taxes		130,764.63	375,000.00	375,000.00	
Use of Money & Property					
4510	Investment Income on funds	8,332.26	5,000.00	15,000.00	
Total Use of Money & Property		8,332.26	5,000.00	15,000.00	
Total Revenues		139,096.89	380,000.00	390,000.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries paid through the cost allocation plan					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	7,100.04	35,000.00	35,000.00	
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	141.23	2,000.00	2,000.00	
Total Legal & Professional		7,241.27	39,000.00	39,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	245.15	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
Total Office/Operations		245.15	3,500.00	3,500.00	
Other Expense					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	503.40	2,500.00	2,500.00	
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
Total Other Expense		503.40	4,000.00	4,000.00	
Rent & Utilities					
Paid through cost allocation plan					

650 - Solid Waste		Fiscal YTD 12/31/2024	FY 2024- 2025 Budget	FY 2024- 2025 mid- Year Budget	Notes
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
Total Travel & Training		0.00	1,500.00	1,500.00	
Total Services & Supplies		7,989.82	48,000.00	48,000.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	0.00	
Total Capital Outlay		0.00	0.00	0.00	
Debt Service					
8952	Amortization of franchise asset	60,000.00	120,000.00	120,000.00	
9022	Debt Service - Principal	0.00	0.00	0.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
Total Debt Service		60,000.00	120,000.00	120,000.00	
Reserves					
9572	General Contingency Reserve	0.00	100,000.00	100,000.00	
Total Reserves		0.00	100,000.00	100,000.00	
TRANSFERS					
9511	Interfund Transfer Out	37,694.34	75,388.75	75,388.75	
Total Transfers		37,694.34	75,388.75	75,388.75	
Total Expenditures		105,684.16	343,388.75	343,388.75	
Net Revenues over Expenditures		33,412.73	36,611.25	46,611.25	

800 - Drainage			
Fund 800 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$275,554.00	\$286,954.00	\$11,400.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$37,050.00	\$37,050.00	\$0.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$15,077.75	\$15,077.75	\$0.00
Debt Service	\$66,221.49	\$66,221.49	\$0.00
TOTAL Expenditures	\$197,549.24	\$197,549.24	\$0.00
TOTAL Revenue	\$275,554.00	\$286,954.00	\$11,400.00
Net Revenue/Expenses	\$104,988.17	\$89,404.76	



800 - DRAINAGE	Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
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REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	134,776.00	134,776.00
4035	Zone D & F Property Taxes	12,478.86	44,930.00	44,930.00
Total Property Taxes		12,478.86	179,706.00	179,706.00

Special Taxes & Assessments

4400	Drainage Assessments	24,952.00	95,248.00	95,248.00
Total Special Taxes & Assessments		24,952.00	95,248.00	95,248.00

Other Revenues

4935	Sale-Specs/Plans & Non-Capital Items	44.00	0.00	0.00
Total Other Revenues		44.00	0.00	0.00

Use of Money & Property

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	7,694.73	600.00	12,000.00
Total Use of Money & Property		7,694.73	600.00	12,000.00

Total Revenues	45,169.59	275,554.00	286,954.00
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EXPENDITURES

Personnel

Salaries/Wages

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	4,655.70	9,000.00	9,000.00

Last FY 9034.47

Total Salaries/Wages	4,655.70	9,200.00	9,200.00
Total Personnel	4,655.70	9,200.00	9,200.00

Services & Supplies

Equipment & Tools

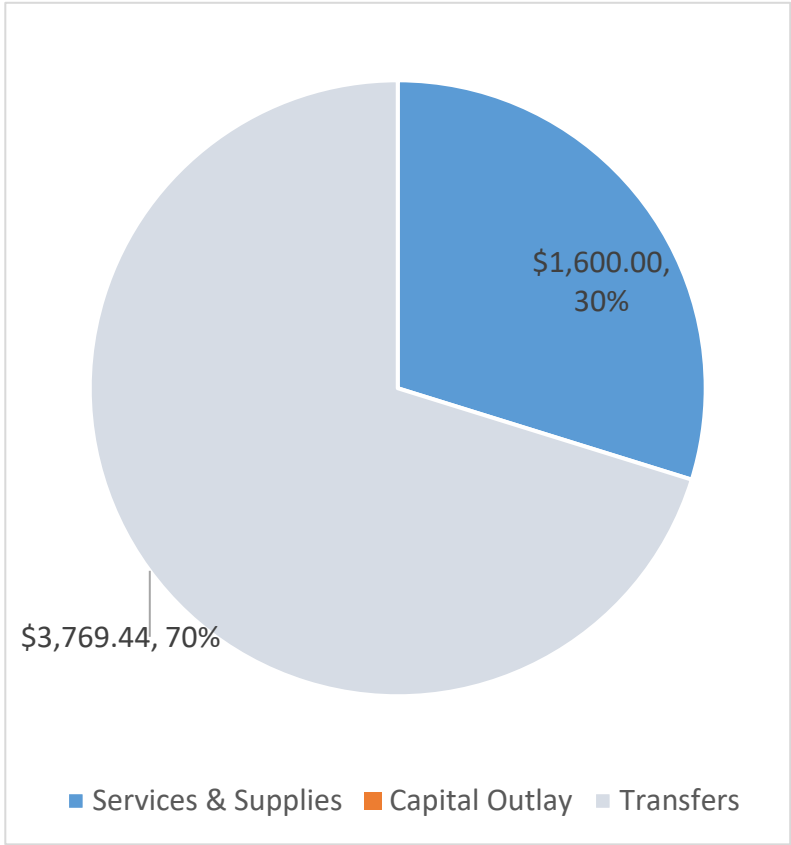
6390	Equipment	0.00	2,000.00	2,000.00
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800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
7242	Minor Tools, Accessories & Field Machines	0.00	1,000.00	1,000.00	
	Total Equipment & Tools	0.00	3,000.00	3,000.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,279.00	7,600.00	7,600.00	
6345	Property Taxes & Assessments Costs	533.08	1,500.00	1,500.00	
7325	Insurance	916.04	1,050.00	1,050.00	
	Total Insurance, Licenses & Regulatory Fees	8,728.12	10,150.00	10,150.00	
Legal & Professional					
7320	Professional & Consulting Services	2,797.38	5,000.00	5,000.00	
7326	Legal Services	0.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
	Total Legal & Professional	2,797.38	11,000.00	11,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.00	500.00	500.00	
	Total Office/Operations	0.00	1,050.00	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	476.79	1,350.00	1,350.00	
6025	Telephone	185.32	350.00	350.00	
8610	Electric	525.36	1,500.00	1,500.00	
8670	Street Lighting	689.85	1,300.00	1,300.00	
	Total Rent & Utilities	1,877.32	4,500.00	4,500.00	

800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
Repairs & Maintenance					
6405	R & M - Extinguishers	37.02	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	195.79	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	189.56	400.00	400.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
Total Repairs & Maintenance		422.37	4,050.00	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	247.54	1,000.00	1,000.00	
7220	Gasoline	832.88	2,000.00	2,000.00	
Total Vehicle Maintenance & Repairs		1,080.42	3,000.00	3,000.00	
Total Services & Supplies		14,905.61	37,050.00	37,050.00	
Debt Service					
2491	Internal Loan Due Water-500	28,441.72	57,500.44	57,500.44	
9023	Debt Service - Interest	4,669.04	8,721.05	8,721.05	
Total Debt Service		33,110.76	66,221.49	66,221.49	
Capital Outlay					
9006	Infrastructure CIP	32,392.77	70,000.00	70,000.00	
Total Capital Outlay		32,392.77	70,000.00	70,000.00	

800 - DRAINAGE		Fiscal YTD 12/31/2024	2024-2025 Budget	2024-2025 Mid-Year Budget	Notes
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
Total Reserves		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	7,538.88	15,077.75	15,077.75	
Total Transfers		7,538.88	15,077.75	15,077.75	
Total Expenditures		92,603.72	197,549.24	197,549.24	

900 - Parks & Recreation			
Fund 900 Budget Category	2024-2025 Budget	2024-2025 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$14,000.00	\$4,000.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,769.44	\$3,769.44	\$0.00
TOTAL Expenditures	\$5,369.44	\$5,369.44	\$0.00
TOTAL Revenue	\$10,000.00	\$14,000.00	\$4,000.00
Net Revenue/Expenses	\$4,630.56	\$8,630.56	



900 - PARKS & RECREATION

Fiscal YTD 12/31/2024 FY 2024-2025 Budget FY 2024-2025 Mid-Year Budget

Notes

<u>REVENUE</u>				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	0.00	0.00
Use of Money & Property				
4510	Investment Income on funds	7,984.19	10,000.00	14,000.00
4511	Unrealized Change in Value	576.24	0.00	0.00
Total Use of Money & Property		8,560.43	10,000.00	14,000.00
Total Revenues		8,560.43	10,000.00	14,000.00
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	168.12	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		168.12	1,500.00	1,500.00
Office/Operations				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
Total Office/Operations		0.00	100.00	100.00
Other Expense				
7330	Misc Operating Expenses	0.00	0.00	0.00
Total Other Expense		0.00	0.00	0.00
Total Services & Supplies		168.12	1,600.00	1,600.00
Capital Outlay				
9006	Infrastructure CIP	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	1,884.72	3,769.44	3,769.44
Total Transfers		1,884.72	3,769.44	3,769.44
Total Expenditures		2,052.84	5,369.44	5,369.44
Net Revenues over Expenditures		6,507.59	4,630.56	8,630.56

FY 2024-25 Mid-Year Capital Improvement Projects Status Report				
	FY 24/25 Projects	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$970,000.00	\$970,000.00	
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$0.00	Deferred to next FY
500/9006	Valve Replacement Program	\$540,000.00	\$540,000.00	
500/9006	Water Yard Office-Phase 1	\$50,000.00	\$0.00	Deferred to next FY
500/9006	10th Street Tank Interior Coating	\$150,000.00	\$370,000.00	
500/9006	SCADA	\$750,000.00	\$855,014.00	
	TOTAL	\$2,560,000.00	\$2,735,014.00	

Vehicle, Equipment & Features				
500/9059	Zero Emission Vehicle-Charging Stations	\$111,000.00	\$0.00	Deferral to next FY