



May 4, 2023

**TO:** LOCSD Board of Directors

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 2B – 05/04/2023 Board Meeting**  
Preliminary Budget Review for Fiscal Year 2023-2024.

**President**  
Charles L. Cesena

**Vice President**  
Marshall E. Ochylski

**Directors**  
Matthew D. Fourcroy  
Troy C. Gatchell  
Christine M. Womack

**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 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

[www.losososcsd.org](http://www.losososcsd.org)

**DESCRIPTION**

This report summarizes the preliminary budget for Fiscal Year 2023-2024. The final budget will be presented at the June 1<sup>st</sup> Board meeting.

**STAFF RECOMMENDATION**

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.***
- 2. Provide Direction regarding the allocation of the Zone A Property Tax.***
- 3. Set the date for the Public Hearing for adoption of Fiscal Year 2023-2024 Budget for June 1, 2023.***

**DISCUSSION**

Staff has developed the Fiscal Year (FY) 2023-24 preliminary budget based on the best information available as of March 31, 2023. There are some upcoming changes that have impacts on the various funds, mostly property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 1<sup>st</sup> Board meeting.

**Zone A Property Tax Allocation**

It is important to understand that the property tax revenue that comes to the District referred to as Zone A is a designated tax allocation derived from the property taxes collected community-wide. To that end, the allocation of these funds during the budget process are left to the discretion of the Board and typically based on the needs of the District's various services and programs.

The budgeted revenue from for Zone A tax revenue for FY 2022-23 was estimated to be \$282,428.00 (actual amount to be determined at the end of the fiscal year). The following table shows the percent breakdown and budget by fund for FY 2022-23 as approved by the Board.

<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$282,428.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	38.5%	\$108,734.78
Fund 500 - Water	46.5%	\$131,329.02
Fund 900 - Parks & Rec	15.0%	\$42,364.20
<b>Total</b>	<b>100.0%</b>	<b>\$282,428.00</b>

**Note: Based on County 1/22 estimate; revised allocation for Water Resiliency Project CEQA work**

The County's estimates revenue for FY 2023-24 from Zone A property tax to be \$300,012. Since the Board made a decision to allocate \$50,000 of Zone A revenue to Fund 500 during the rate increase discussion in 2021, that leaves about \$250,000 to allocate to other funds. Staff has developed three options for Board consideration. The options presented are meant to be used for discussion purposes only and can be modified as needed by the Board.

Option 1 would allocate additional funds to both Fund 301 and 900 with Parks and Recreation receiving the same 15% allocation as last year. This would continue replenishing Fund 900 reserves. Fund 301 would receive the remaining percentage to help fund upcoming expenses for upgrading the fire station.

<b>Option 1 - 2023-24</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$300,012.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	68.3%	\$204,908.20
Fund 500 - Water	16.7%	\$50,102.00
Fund 900 - Parks & Rec	15.0%	\$45,001.80
<b>Total</b>	<b>100.0%</b>	<b>\$300,012.00</b>

Option 2 is similar to Option 1 but would allocate a higher percentage to Fund 301 with a portion of the additional funding possibly going to replenish reserves and decreasing the contribution to Fund 900.

<b>Option 2 - 2023-24</b>		
<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$300,012.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	78.3%	\$234,909.40
Fund 500 - Water	16.7%	\$50,102.00
Fund 900 - Parks & Rec	5.0%	\$15,000.60
<b>Total</b>	<b>100.0%</b>	<b>\$300,012.00</b>

Option 3 would allocate \$50,000 to Fund 500 (the amount built into the revenue requirement for rate setting purposes) with the remaining amount to Fund 800 to offset the cost of the Cabrillo basin repairs.

Option 3 - 2023-24		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$300,012.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	0.0%	\$0.00
Fund 500 - Water	16.7%	\$50,102.00
Fund 900 - Parks & Rec	0.0%	\$0.00
Fund 800 - Drainage	83.3%	\$249,910.00
<b>Total</b>	<b>100.0%</b>	<b>\$300,012.00</b>

### Cost Allocation Plan

There will be a slight overall Increase in the costs allocated to the various budgets based on the proposed increase in the Fund 100 budget; about \$2,200.00. Staff is recommending that the cost allocation to Fund 900 be decreased from 1% to 0.5% based on the decrease in activities associated with managing this program. With the additional work planned for Fund 301 in the upcoming fiscal year, staff is recommending that the cost allocation for Fund 301 be increased by 0.5%. This would result in about a \$3,800.00 increase to the fund. The following table shows the proposed cost allocation for all the budgets.

COST ALLOCATION PLAN									
FISCAL-YEAR 2023-2024									
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS						\$715,136.00			
	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.50%	76.00%	10.00%	0.50%	2.00%	0.25%	0.25%	0.50%	100.00%
AMOUNT ALLOCATED	\$75,089.28	\$543,503.36	\$71,513.60	\$3,575.68	\$14,302.72	\$1,787.84	\$1,787.84	\$3,575.68	\$715,136.00

### Fiscal Year 2023-2024 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2023-2024 Fiscal Year budget by Fund. The more detailed line-item descriptions are provided as an attachment to the report. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

#### 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).

**Impact to Budget:** Overall personnel costs increase by about \$7,630.00, an increase of roughly 4% over FY 2022-23. The Services and Supplies budget decreases by approximately \$5,450. The overall budget impact net increase of \$2,178.00 which is about 0.31% over FY 2022-23.

#### **Fund 100 – Summary**

The proposed Administration budget will see about a 0.31% increase in expenditures for FY 2023-24. The overall increase in Fund 100 is approximately \$2,178.00. The Personnel cost increase is associated

with recommended COLA increases for the Administrative Clerk of 5.25% (SLOCEA contract), ASM of 4% and General Manager of 3%.

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

<b>100 - ADMINISTRATION</b>			
Fund 100 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$712,957.50	\$715,136.00	\$2,178.50
Expenditures			
Personnel	\$405,172.50	\$412,803.50	\$7,631.00
Services & Supplies	\$307,785.00	\$302,332.50	-\$5,452.50
<b>TOTAL Expenditures</b>	<b>\$712,957.50</b>	<b>\$715,136.00</b>	<b>\$2,178.50</b>
<b>TOTAL Revenue</b>	<b>\$712,957.50</b>	<b>\$715,136.00</b>	<b>\$2,178.50</b>

**Fund 200 – Bayridge Estates**

**Major Requests:** No major request.

**Impact to Budget:** Minor increase in recommended cost allocation of \$5.45.

**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 Preliminary Budget worksheets.

<b>200 - Bayridge</b>			
Fund 200 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
<b>TOTAL Expenditures</b>	<b>\$9,181.55</b>	<b>\$9,187.00</b>	<b>\$5.45</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>

**Fund 301 – Fire**

**Major Requests:** Increase in Personnel costs related to an increase in Workers Compensation Insurance and estimated increases in shift coverage by the reserve fire fighters, increase in Services and Supplies

related to expenditures for Equipment and Tools, vehicle insurance increases and various small incremental increases in other areas.

The cost for Schedule A charges by Cal Fire have not been updated for the preliminary budget. Staff and Cal Fire are still working on updating the cost for service based on the recent labor negotiations and approval by the State for Cal Fire workers. It is anticipated that the contract amount will increase; this number will be finalized before the final budget is presented to the Board in June.

Capital Outlay for this budget decreases since there is not a major vehicle replacement, 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.

**Impact to Budget:** The increase in the Personnel costs is about \$9,540 due mainly to salaries increases, there is an increase in the Services and Supplies budget by approximately \$39,540.00 mostly attributed to vehicle insurance costs and increases in the Equipment and Tools line items.

### **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2022-23 the contribution was 38.5% of Zone A revenue or \$108,734. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,647,416.00 about a 7% increase over last year's budget, staff has estimated the remainder of the revenue based on past projection methodologies and has left the Zone A contribution the same until a decision is made on the allocation.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) has not been finalized but is anticipated to increase. As previously discussed, increases in 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. Additionally, the overall contributions to reserves will remain the same as FY 2022-23. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

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

<b>301 - Fire</b>			
Fund 301 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,270,808.78	\$3,489,574.78	\$218,766.00
Expenditures			
Total Personnel	\$289,625.00	\$299,165.00	\$9,540.00
Services & Supplies	\$2,395,487.00	\$2,434,541.00	\$39,054.00
Capital Outlay	\$155,747.00	\$122,567.00	-\$33,180.00
Reserves	\$188,398.00	\$188,398.00	\$0.00
Transfers	\$71,295.75	\$75,089.28	\$3,793.53
Total Expenditure	<b>\$3,100,552.75</b>	<b>\$3,119,760.28</b>	<b>\$19,207.53</b>
Total Revenue	<b>\$3,270,808.78</b>	<b>\$3,489,574.78</b>	<b>\$218,766.00</b>

**Fund 400 – Vista de Oro**

**Major Requests:** No major requests.

**Impact to Budget:** Minor increase in cost allocation of \$5.45.

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

Basically, there are no changes in the Fund 400 budget except the minor 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 Preliminary Budget worksheets.

<b>400 - VISTA DE ORO</b>			
Fund 400 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
TOTAL Expenditures	\$5,142.39	\$5,147.84	\$5.45
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00

**Fund 500 – Water**

**Major Requests:** Increase in Salaries/Wages and Payroll Taxes/Benefits per second year of the two-year SLOCEA Memorandum of Understanding (MOU), increases in Services and Supplies and the re-prioritization of the Capital Improvement Projects (CIP).

**Impact to Budget:** Using the preliminary estimated numbers, Total Employment Services will increase by approximately \$97,147.00. Services and Supplies budget will increase by \$17,065 and the Capital Outlay budget will decrease by an estimated \$528,700.00.

The Services and Supplies budget was increased by about \$17,065, mainly from an increase in insurance costs of \$23,900.00. Reductions in other line items minimized the overall increase in Services and Supplies.

The Capital Improvement Project Plan has been re-prioritized based on the timing of taking the 16<sup>th</sup> Street north tank out of service for rehabilitation. The result of the project reordering and estimating the timing of the completion of the water transmission and well equipping phases of the Program C Well Project is a decrease in the Capital Outlay budget when compared to FY 2022-23 and other projects as identified in the CIP table below.

**Fund 500 – Summary  
Revenue Projections**

Staff has incorporated the projected revenue increase from the water rate increase approved in June 2022. The increase, minus the Zone A allocation approved in the last fiscal year budget, is estimated to be about \$85,000 over the estimated FY 2022-23 water sales revenues. Zone A revenue is set at \$50,000 per the recommendation in the Water Rate Study and by the Board. Projected grant revenues from the Small Community Drought Assistance grant have not been incorporated into the FY 2023-24 at this time. As the fiscal year closes, staff will be evaluating the actual revenues received to determine if the District is on track per the projections in the 2022 rate study.

**Expenditures**

Overall, the FY 2023-24 operating budget (minus capital projects) which includes the cost for Personnel, Services and Supplies and Debt Service is projected to increase by about \$118,738 from FY 2022-23.

As previously discussed, Personnel costs are estimated to increase by about \$97,147.00 with the Services and Supplies budget increasing by about \$21,650. Cost allocation transfers to Fund 100 will increase by about \$1,655.66.

The capital projects from the 2022-23 Financial Plan have been re-prioritized with the 16<sup>th</sup> Street North Tank Project being implemented in FY 2023-24. This was determined to be the best course since the tank needs to be in service through the summer months. It is difficult to estimate the timing of the completion of the final two phases of the Program C Well Project so the information provided is based on the best estimates staff could provide at this time. A summary of this fiscal year's projects and the proposed capital projects for the upcoming fiscal year are listed in the table below.

Capital Improvement Project Summary					
Budget Code	FY 2022-23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,920,000.00	-\$542,000.00	Assumes transmission main complete
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	<b>TOTAL</b>		\$1,920,000.00	-\$542,000.00	
FY 23/24 Projects					
500/9006	Program "C" Well Construction	\$580,000.00	\$1,920,000.00	-\$542,000.00	Timing of completion may change estimate
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	<b>TOTAL</b>	\$1,380,000.00			

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

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

<b>500 - Water</b>			
Fund 500 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$3,205,965.02	\$3,212,424.10	\$6,459.08
Expenditures			
Total Personnel	\$858,833.00	\$955,980.00	\$97,147.00
Services & Supplies	\$615,067.00	\$636,717.00	\$21,650.00
Capital Outlay	\$1,908,715.00	\$1,380,000.00	-\$528,715.00
Debt Service	\$264,949.19	\$264,890.53	-\$58.66
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$543,503.36	\$1,655.66
<b>TOTAL Expenditures</b>	<b>\$4,246,411.89</b>	<b>\$3,838,090.89</b>	<b>-\$408,321.00</b>
<b>TOTAL Revenue</b>	<b>\$3,205,965.02</b>	<b>\$3,212,424.10</b>	<b>\$6,459.08</b>

### **Fund 600 – Wastewater**

**Major Requests:** No major requests.

**Impact to Budget:** Minor Increase in Administration Costs to NBS of \$1406.18 and minor increase in cost allocation of \$10.89.

### **Fund 600 – Summary**

Basically, there are minor changes in the Fund 600 budget with a slight 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 Preliminary Budget worksheets.

<b>600 - Wastewater</b>			
Fund 600 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$19,720.79	\$20,832.86	\$1,112.07
Expenditures			
Services & Supplies	\$16,156.00	\$17,562.18	\$1,406.18
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,575.68	\$10.89
<b>TOTAL Expenditures</b>	<b>\$19,720.79</b>	<b>\$21,137.86</b>	<b>\$1,417.07</b>
<b>TOTAL Revenue</b>	<b>\$19,720.79</b>	<b>\$20,832.86</b>	<b>\$1,112.07</b>



## Fund 650 – Solid Waste

**Major Requests:** Fund 650 is still a relatively new budget with many assumptions and estimations built in. Staff included funds for a Low-income Assistance Program. Other budgetary items such as Legal and Professional Services and Office/Operations are general estimations that can be adjusted up or down during the mid-year budget adjustment process once staff has a better understanding of the budget expenditures.

**Impact to Budget:** The proposed overall budget for Fund 650 includes \$15,000 to fund the Low-income Assistance Program. The funding is reflected by reducing franchise fee revenues.

### Fund 650 – Summary

The anticipated revenue from the franchise fee is \$350,000.00 which is a \$105,000.00 increase from the previous fiscal year. The revenue has been reduced by \$15,000 to reflect the funding for the Low-income Assistance Program. This revised estimate is based on the solid waste rate increase recently adopted.

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

<b>650 - Solid Waste</b>			
Fund 800 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$245,000.00	\$335,000.00	\$90,000.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$20,000.00	\$17,000.00	-\$3,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,295.75	\$71,513.60	\$217.85
TOTAL Expenditures	\$211,295.75	\$208,513.60	-\$2,782.15
TOTAL Revenue	\$245,000.00	\$335,000.00	\$90,000.00

## Fund 800 – Drainage

**Major Requests:** Proposed minor increases in Personnel Costs and major expenditure for the interfund loan approved by the Board for the Cabrillo Basin repairs.

**Impact to Budget:** Increase in Personnel costs of about \$1,000 and \$63,890.00 increase for debt service.

### Fund 800 – Summary

Revenues for Fund 800 will increase based on estimations provided by the County for Zone D and F revenues by about \$2,400.00. The Drainage Assessment fee is still to be determined but should remain about the same.

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

<b>800 - Drainage</b>			
Fund 800 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$135,138.00	\$137,527.00	\$2,389.00
Expenditures			
Total Personnel	\$11,200.00	\$12,200.00	\$1,000.00
Services & Supplies	\$34,123.00	\$33,950.00	-\$173.00
Capital Outlay	\$18,000.00	\$18,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,302.72	\$43.57
Debt Service	\$0.00	\$63,890.50	\$63,890.50
TOTAL Expenditures	\$77,582.15	\$142,343.22	\$64,761.07
TOTAL Revenue	\$135,138.00	\$137,527.00	\$2,389.00

### **Fund 900 – Parks and Recreation**

**Major Requests:** Decrease the cost allocation from 1% to 0.5%. No other budget requests.

**Impact to Budget:** Reducing the cost allocation will decrease the amount by \$3,553.90.

### **Fund 900 – Summary**

The FY 2023-24 Fund 900 budget presented is contingent upon the level of Zone A funding that is allocated.

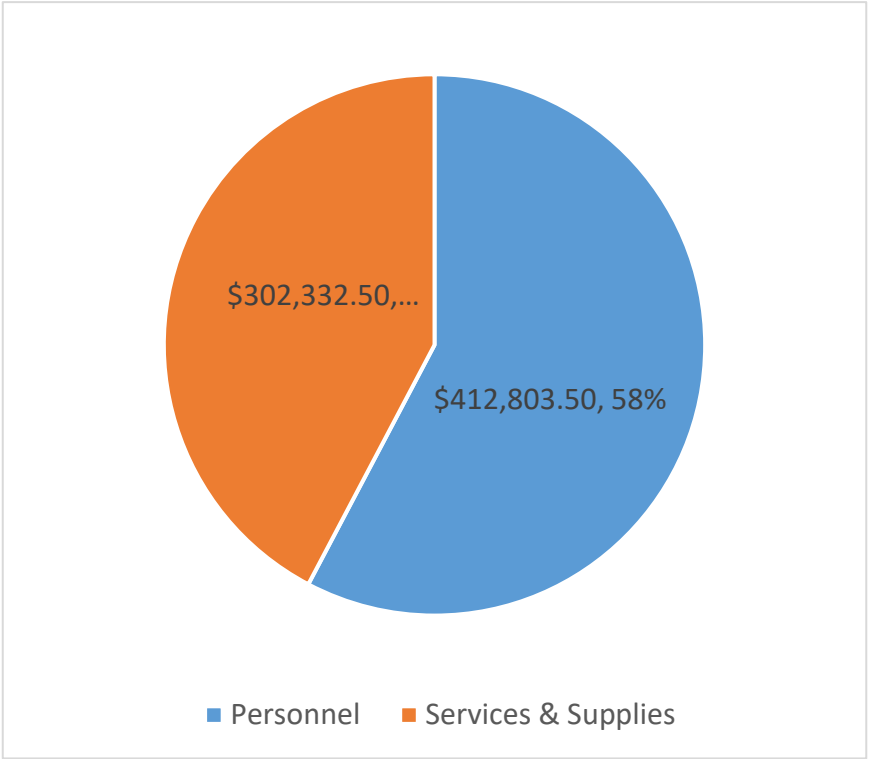
The following table summarizes the requested changes to the Fund 900 budget.

<b>900 - Parks &amp; Recreation</b>			
Fund 900 Budget Category	2022-2023 Budget	2023-2024 Budget	Increase/ (Decrease)
Revenue	\$43,064.20	\$43,064.20	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$3,575.68	-\$3,553.90
TOTAL Expenditures	<b>\$50,729.58</b>	<b>\$47,175.68</b>	<b>-\$3,553.90</b>
TOTAL Revenue	<b>\$43,064.20</b>	<b>\$43,064.20</b>	<b>\$0.00</b>

### **Attachments**

Fund Line Items Details and Reserve information

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$712,957.50	\$715,136.00	\$2,178.50
<b>Expenditures</b>			
<b>Personnel</b>	\$405,172.50	\$412,803.50	\$7,631.00
<b>Services &amp; Supplies</b>	\$307,785.00	\$302,332.50	-\$5,452.50
<b>TOTAL Expenditures</b>	<b>\$712,957.50</b>	<b>\$715,136.00</b>	<b>\$2,178.50</b>
<b>TOTAL Revenue</b>	<b>\$712,957.50</b>	<b>\$715,136.00</b>	<b>\$2,178.50</b>



**100 - ADMINISTRATION**Fiscal YTD  
03/31/23FY 2022-2023  
BudgetFY 2023-2024  
Budget

Notes

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

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	534,718.08	712,957.50	715,136.00
4513	Other Interest Income	290.00	0.00	0.00
<b>Total Service Charges &amp; Fees</b>		<b>535,008.08</b>	<b>712,957.50</b>	<b>715,136.00</b>

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

7322	Director's Compensation	10,200.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	11,298.54	16,460.00	14,000.00	
8045	Overtime Pay	415.11	300.00	750.00	Admin Clerk Assistance at Meetings
8050	Administrative Leave Pay	4,189.60	5,400.00	5,800.00	
8051	Floating Holiday Pay	2,437.51	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	207,782.31	280,750.00	287,000.00	
8060	Sick Leave Pay	1,879.86	5,400.00	6,250.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	10,827.84	13,000.00	13,000.00	
<b>Total Salaries/Wages</b>		<b>249,030.77</b>	<b>338,860.00</b>	<b>344,350.00</b>	

**Payroll Taxes & Benefits**

5020	FICA - ER	617.52	1,116.00	1,116.00
5030	Life Insurance - ER	380.11	525.00	525.00
5031	Disability Insurance	358.93	450.00	500.00
5035	AD & D Insurance	78.24	119.00	125.00
5040	LTD Insurance	1,081.13	1,700.00	1,900.00
5050	Medicare - ER	3,741.22	4,900.00	4,900.00

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/23**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/23</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024 Budget</b>	<b>Notes</b>
5060	Cafeteria Plan - ER	19,348.85	27,150.00	27,150.00	
5070	Retirement ER - Regular	210.00	1,000.00	2,500.00	GASB 75 Reporting Bi-Annual
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	0.00	250.00	250.00	
5102	CA Employee Training Tax - ER	27.47	37.50	37.50	
5120	Workers Comp Insurance - ER	645.88	1,000.00	1,400.00	
5124	Retirement - ER - Tier 2	17,989.23	25,700.00	26,200.00	No UAL for Pepra in 23/24, but % paid going up to 8%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>44,478.58</b>	<b>63,947.50</b>	<b>66,603.50</b>	

**Employment Services**

5100	Unemployment Insurance - ER	1,005.61	2,015.00	1,500.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
<b>Total Employment Services</b>		<b>1,005.61</b>	<b>2,365.00</b>	<b>1,850.00</b>	
<b>Total Personnel</b>		<b>294,514.96</b>	<b>405,172.50</b>	<b>412,803.50</b>	

**Services & Supplies**

**Clothing & Uniform**

7246	Uniform & Gear	0.00	200.00	200.00	
<b>Total Clothing &amp; Uniform</b>		<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	

**Contract Services**

6100	Labor & Support- IT Services	33,594.81	34,046.00	11,000.00	Lowered will not have new payroll software and training
6110	IT Purchased Services	18,891.85	24,500.00	26,000.00	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/23FY 2022-2023  
BudgetFY 2023-2024  
Budget

Notes

		Fiscal YTD 03/31/23	FY 2022-2023 Budget	FY 2023-2024 Budget	Notes
7100	Copier Contract- Maint & Usage	2,619.17	3,500.00	3,600.00	
7255	Security Services	315.00	900.00	900.00	
7321	Janitorial Cleaning & Supplies	2,439.00	3,200.00	3,400.00	
7342	Public Meeting Recordings	3,096.42	5,600.00	5,600.00	
<b>Total Contract Services</b>		<b>60,956.25</b>	<b>71,746.00</b>	<b>50,500.00</b>	
<b>Financial Services</b>					
7309	Late Fees	2,034.18	2,200.00	200.00	
7310	Bank Service Charges	520.35	1,400.00	1,400.00	
<b>Total Financial Services</b>		<b>2,554.53</b>	<b>3,600.00</b>	<b>1,600.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
6340	Misc Fees	200.00	200.00	200.00	
6341	LAFCO Fees	17,337.94	17,338.00	19,075.00	estimated 10% increase
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	30,379.23	30,380.00	41,792.50	estimated 20% increase
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>47,917.17</b>	<b>47,948.00</b>	<b>61,097.50</b>	
<b>Legal &amp; Professional</b>					
7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	21,525.00	22,550.00	23,250.00	
7320	Professional & Consulting Services	242.38	2,500.00	2,500.00	
7326	Legal Services	6,343.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	296.07	500.00	500.00	
7343	Election Expenses	0.00	750.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>70,906.45</b>	<b>116,300.00</b>	<b>116,250.00</b>	

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/23**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

**Office/Operations**

6121	IT-Supplies & Miscellaneous	828.79	1,000.00	1,000.00	
6130	Computer Hardware	1,158.85	1,500.00	1,500.00	ASM Computer on upgrade list
7140	General Supplies & Minor Equipment	3,948.72	6,500.00	7,500.00	Due to increase in Recycled Paper supply cost
7160	Postage, Shipping & Mail Supplies	1,289.49	2,000.00	1,700.00	
7226	Membership & Dues	8,286.00	8,286.00	8,750.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>15,511.85</b>	<b>19,286.00</b>	<b>20,450.00</b>	

**Other Expense**

7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	210.00	200.00	200.00	
<b>Total Other Expense</b>		<b>210.00</b>	<b>225.00</b>	<b>225.00</b>	

**Rent & Utilities**

6000	Cell Phones	967.00	1,440.00	1,560.00	
6025	Telephone	1,822.60	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	27,000.00	36,000.00	37,200.00	
8610	Electric	2,635.82	3,440.00	4,000.00	
8620	Gas Service	801.27	1,000.00	1,250.00	
<b>Total Rent &amp; Utilities</b>		<b>33,226.69</b>	<b>45,080.00</b>	<b>47,210.00</b>	

**Repairs & Maintenance**

6405	R & M - Extinguishers	106.48	100.00	100.00	
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**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/23**

**FY 2022-2023  
Budget**

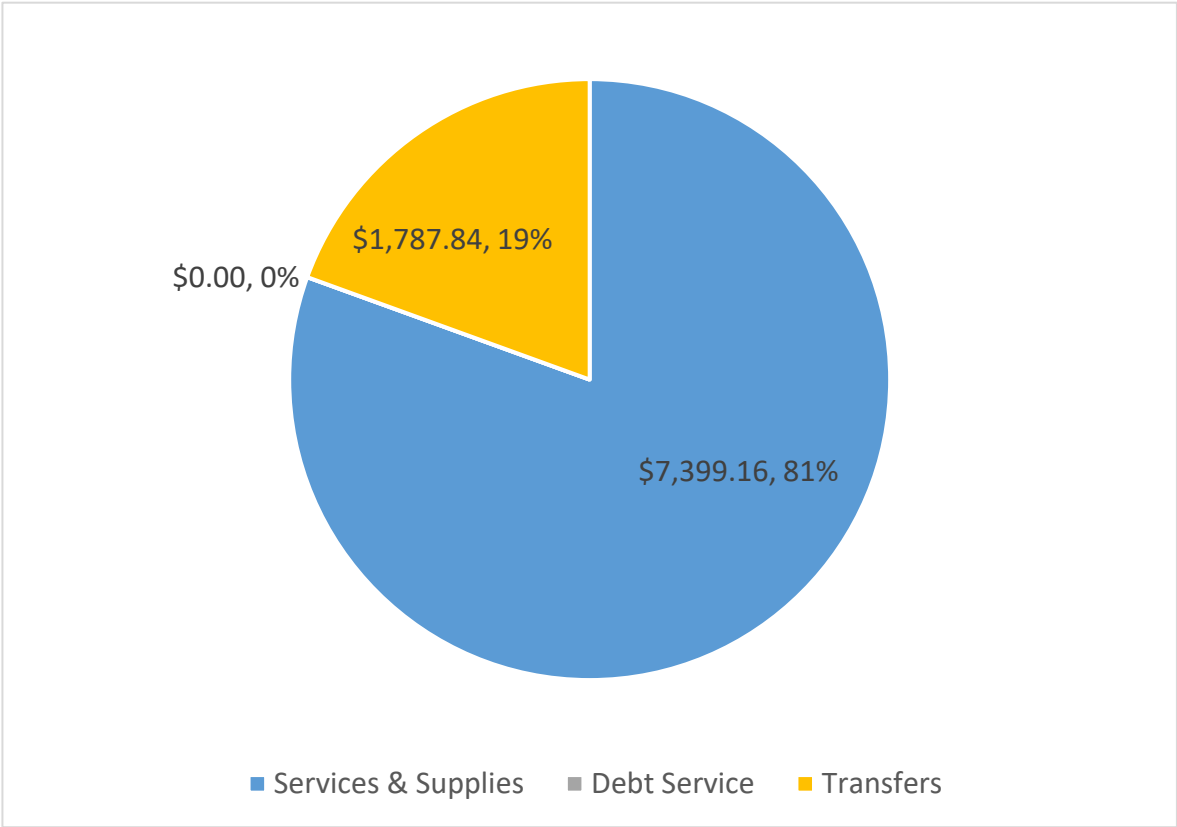
**FY 2023-2024  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/23</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024 Budget</b>	<b>Notes</b>
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
<b>Total Repairs &amp; Maintenance</b>		<b>106.48</b>	<b>100.00</b>	<b>100.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	0.00	300.00	500.00	
7370	Travel Expense	1,050.60	1,500.00	2,500.00	
8510	Lodging and Meals	435.66	500.00	500.00	
8539	Meals	181.82	400.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	176.70	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>1,844.78</b>	<b>3,300.00</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>233,234.20</b>	<b>307,785.00</b>	<b>302,332.50</b>	
<b>Total Expenditures</b>		<b>527,749.16</b>	<b>712,957.50</b>	<b>715,136.00</b>	



<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 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>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$1,782.39	\$1,787.84	\$5.45
<b>TOTAL Expenditures</b>	<b>\$9,181.55</b>	<b>\$9,187.00</b>	<b>\$5.45</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>\$813.00</b>	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
03/31/23

FY 2022-2023  
Budget

FY 2023-2024  
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	6,855.00	10,000.00	10,000.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>6,855.00</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	0.00	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>		<b>6,855.00</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	531.47	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
7325	Insurance	0.00	0.00	0.00	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>531.47</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	3,782.30	6,724.16	6,724.16	
<b>Total Rent &amp; Utilities</b>		<b>3,782.30</b>	<b>6,724.16</b>	<b>6,724.16</b>	
<b>Total Services &amp; Supplies</b>		<b>4,313.77</b>	<b>7,399.16</b>	<b>7,399.16</b>	
<b>Capital Outlay</b>					
9006	Tank Decomission	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**200 - BAYRIDGE ESTATES**

**Fiscal YTD  
03/31/23**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

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**Debt Service**

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

9511	Interfund Transfer Out	1,336.77	1,782.39	1,787.84
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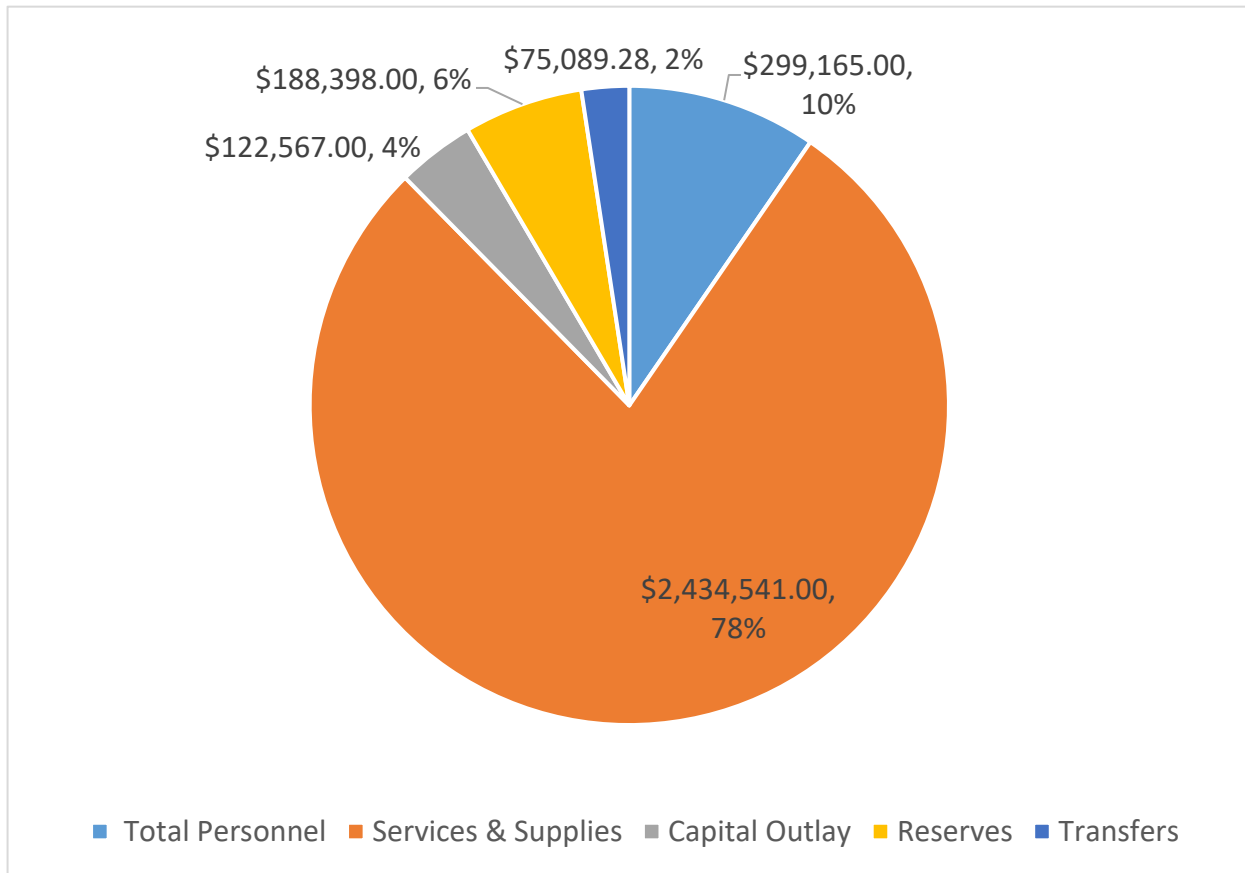
<b>Total Transfers</b>		<b>1,336.77</b>	<b>1,782.39</b>	<b>1,787.84</b>
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<b>Total Expenditures</b>		<b>5,650.54</b>	<b>9,181.55</b>	<b>9,187.00</b>
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<b>Net Revenues over Expenditures</b>		<b>1,204.46</b>	<b>818.45</b>	<b>813.00</b>
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<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,270,808.78	\$3,489,574.78	\$218,766.00
<b>Expenditures</b>			
Total Personnel	\$289,625.00	\$299,165.00	\$9,540.00
Services & Supplies	\$2,395,487.00	\$2,434,541.00	\$39,054.00
Capital Outlay	\$155,747.00	\$122,567.00	-\$33,180.00
Reserves	\$188,398.00	\$188,398.00	\$0.00
Transfers	\$71,295.75	\$75,089.28	\$3,793.53
<b>Total Expenditure</b>	<b>\$3,100,552.75</b>	<b>\$3,119,760.28</b>	<b>\$19,207.53</b>
<b>Total Revenue</b>	<b>\$3,270,808.78</b>	<b>\$3,489,574.78</b>	<b>\$218,766.00</b>
Net Revenue/Expenses		\$369,814.50	



**301 - FIRE**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024**

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
<b>4034</b>	Zone A Property Tax Revenue	108,734.78	108,734.78	108,734.78	
<b>4037</b>	Property Tax Zone B Received	688,104.29	923,390.00	1,142,156.00	
<b>4038</b>	Property Tax Zone B Pass thru	488,280.84	1,500,152.00	1,468,700.00	
<b>Total Property Taxes</b>		<b>1,285,119.91</b>	<b>2,532,276.78</b>	<b>2,719,590.78</b>	
<b>Grant Revenue</b>					
<b>4949</b>	Govt-State Grants	1,267.83	0.00	0.00	
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00	
<b>Total Grant Revenue</b>		<b>1,267.83</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
<b>4050</b>	Special Fire Tax	0.00	641,890.00	673,342.00	4.9% CPI Increase
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>669,398.00</b>	<b>700,850.00</b>	
<b>Other Revenues</b>					
<b>4000</b>	Ambulance Agreement	41,645.54	67,134.00	67,134.00	
<b>4920</b>	Other Revenue	290.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>41,935.54</b>	<b>67,134.00</b>	<b>67,134.00</b>	
<b>Use of Money &amp; Property</b>					
<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00	
<b>4510</b>	Investment Income on funds	3,714.60	2,000.00	2,000.00	
<b>4924</b>	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>3,714.60</b>	<b>2,000.00</b>	<b>2,000.00</b>	
<b>Total Revenues</b>		<b>1,332,037.88</b>	<b>3,270,808.78</b>	<b>3,489,574.78</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
<b>8295</b>	Resv FF-Overtime/Shift Coverage	20,823.50	38,000.00	38,000.00	
<b>8340</b>	Resv FF-Shift Coverage	102,652.40	144,000.00	150,000.00	
<b>8345</b>	Resv FF-Special Projects	0.00	2,000.00	2,000.00	
<b>Total Salaries/Wages</b>		<b>123,475.90</b>	<b>184,000.00</b>	<b>190,000.00</b>	

**301 - FIRE**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024**

Notes

**Payroll Taxes &  
Benefits**

<b>5021</b>	FICA - Fire - ER	6,361.69	10,000.00	10,000.00	
<b>5030</b>	Life Insurance - ER	1,786.00	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	427.50	850.00	850.00	
<b>5050</b>	Medicare - ER	1,794.55	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	45,070.78	62,000.00	62,000.00	
<b>5102</b>	CA Training Tax - ER	71.25	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	5,210.39	5,000.00	8,540.00	Estimating a 15% increase
<b>5124</b>	Retirement - ER - Tier 2	4,163.99	8,500.00	8,500.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>64,886.15</b>	<b>91,525.00</b>	<b>95,065.00</b>	

**Employment Services**

<b>5000</b>	Medical Exams & Procedures	0.00	4,000.00	4,000.00	New employees
<b>5100</b>	Unemp. Costs - Reserves	2,699.61	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	0.00	4,000.00	4,000.00	Current employees
<b>Total Employment Services</b>		<b>2,699.61</b>	<b>14,100.00</b>	<b>14,100.00</b>	

**Total Personnel** **191,061.66** **289,625.00** **299,165.00**

**Services & Supplies**

**Clothing & Uniform**

<b>7246</b>	Uniform & Gear	10.33	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>10.33</b>	<b>5,000.00</b>	<b>5,000.00</b>	

**Contract Services**

<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	1,085.82	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,859.84	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	775.98	1,100.00	1,100.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	693.68	3,500.00	3,500.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
<b>7500</b>	Schedule A Charges	488,280.84	2,169,550.00	2,169,550.00	Estimated
<b>Total Contract Services</b>		<b>494,696.16</b>	<b>2,180,650.00</b>	<b>2,180,650.00</b>	

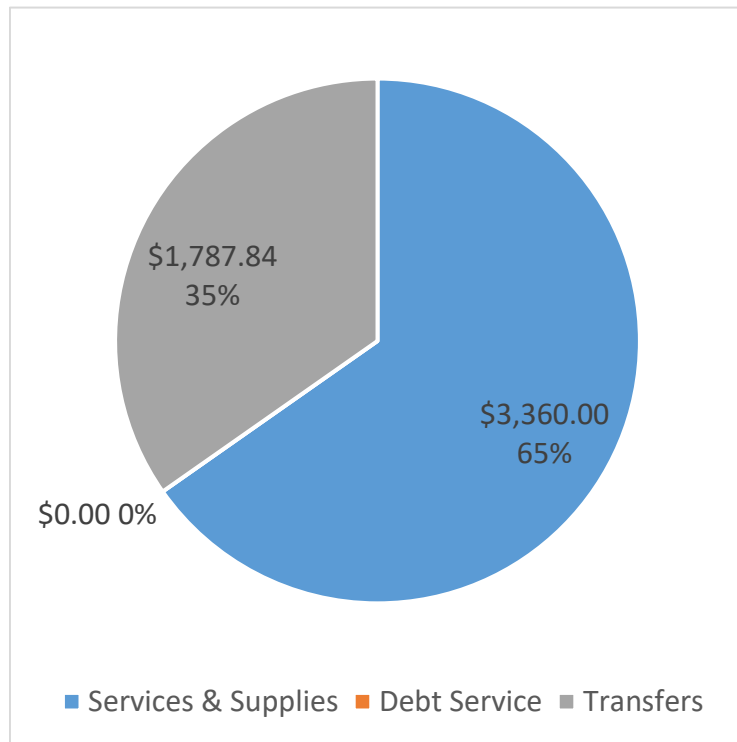
<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024</b>	<b>Notes</b>
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	2,810.37	20,000.00	25,000.00	To cover grant reimbursement
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	78.28	3,000.00	3,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	3,000.00	10,000.00	Update equipment due to new industry standards
<b>7234</b>	Oxygen Supplies & Cylinder	316.26	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	27,303.38	40,000.00	40,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	1,184.63	1,800.00	6,800.00	\$4000 Hose Testing
<b>7252</b>	Misc Hardware	957.13	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>32,650.05</b>	<b>76,350.00</b>	<b>93,350.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	18.00	36.00	36.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>18.00</b>	<b>96.00</b>	<b>96.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	7,020.55	7,200.00	7,200.00	
<b>7325</b>	Insurance	47,445.02	46,300.00	64,120.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>54,465.57</b>	<b>55,500.00</b>	<b>73,320.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	0.00	3,000.00	3,000.00	
<b>7326</b>	Legal Services	500.00	750.00	750.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	321.63	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>821.63</b>	<b>5,250.00</b>	<b>5,250.00</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024</b>	<b>Notes</b>
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	3,105.46	4,000.00	5,000.00	Due to increase in supply cost
<b>7160</b>	Postage, Shipping & Mail Supplies	350.00	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	331.63	1,000.00	1,000.00	
<b>7240</b>	Propane	250.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>4,037.09</b>	<b>9,200.00</b>	<b>10,200.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	647.80	500.00	500.00	
<b>7209</b>	District Operating Center Expense	78.26	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	0.00	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	128.67	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	12,420.90	6,000.00	6,000.00	Updating living space equipment items
<b>Total Other Expense</b>		<b>13,275.63</b>	<b>8,000.00</b>	<b>8,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	707.60	840.00	840.00	
<b>6025</b>	Telephone	1,890.89	4,000.00	3,000.00	
<b>8610</b>	Electric	590.23	591.00	1,000.00	
<b>8620</b>	Gas Service	2,488.18	1,600.00	2,500.00	
<b>8630</b>	Trash Services	1,226.63	1,600.00	2,800.00	
<b>8640</b>	Water and Water Services	3,422.14	6,000.00	6,000.00	
<b>8659</b>	Utility Cable Charges	1,559.60	2,075.00	2,200.00	
<b>8670</b>	Street Lighting	88.12	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>11,973.39</b>	<b>16,841.00</b>	<b>18,475.00</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	372.27	500.00	500.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	3,825.89	3,500.00	5,000.00	
<b>6750</b>	R & M - Minor Tools & Equipment	150.78	1,600.00	1,600.00	



<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024</b>	Notes
<b>6775</b>	R & M -Operation/Field Equipment	0.00	1,600.00	1,600.00	
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	1,185.00	28,000.00	28,000.00	
<b>Total Repairs &amp;</b>		<b>5,533.94</b>	<b>37,300.00</b>	<b>38,800.00</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	298.11	300.00	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>298.11</b>	<b>1,300.00</b>	<b>1,400.00</b>	
<b>Total Services &amp; Supplies</b>		<b>617,779.90</b>	<b>2,395,487.00</b>	<b>2,434,541.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	49,166.80	82,567.00	82,567.00	
<b>9085</b>	Vehicle Purchase	78,318.94	73,180.00	40,000.00	Outfitting new Command Vehicle and Utility
<b>Total Capital Outlay</b>		<b>127,485.74</b>	<b>155,747.00</b>	<b>122,567.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	98,398.00	98,398.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>188,398.00</b>	<b>188,398.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	53,471.79	71,295.75	75,089.28	
<b>Total Transfers</b>		<b>53,471.79</b>	<b>71,295.75</b>	<b>75,089.28</b>	
<b>Total Expenditures</b>		<b>989,799.09</b>	<b>3,100,552.75</b>	<b>3,119,760.28</b>	
<b>Net Revenues over Expenditures</b>			170,256.03	369,814.50	

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 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
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,787.84	\$5.45
<b>TOTAL Expenditures</b>	<b>\$5,142.39</b>	<b>\$5,147.84</b>	<b>\$5.45</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>\$857.61</b>	<b>\$852.16</b>	



**400 - VISTA DE ORO**

Fiscal YTD FY 2022-2023 FY 2023-2024  
03/31/2023 Budget Budget

Notes

<b>REVENUES</b>				
<b>Special Taxes &amp; Assessments</b>				
4550	Lighting & Septic Assessments	3,967.64	6,000.00	6,000.00
	<b>Total Special Taxes &amp; Assessments</b>	<b>3,967.64</b>	<b>6,000.00</b>	<b>6,000.00</b>
	<b>Total Revenues</b>	<b>3,967.64</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
6345	Property Taxes & Assessments Costs	353.47	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>353.47</b>	<b>600.00</b>	<b>600.00</b>
<b>Legal &amp; Professional</b>				
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>
<b>Rent &amp; Utilities</b>				
8670	Street Lighting	1,494.40	2,460.00	2,460.00
	<b>Total Rent &amp; Utilities</b>	<b>1,494.40</b>	<b>2,460.00</b>	<b>2,460.00</b>
	<b>Total Services &amp; Supplies</b>	<b>1,847.87</b>	<b>3,360.00</b>	<b>3,360.00</b>
<b>Debt Service</b>				
9023	Debt Service - Interst & Annual Fee	0.00	0.00	0.00
9804	Payment on Internal Loans	0.00	0.00	0.00
	<b>Total Debt</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**400 - VISTA DE ORO**

**Fiscal YTD FY 2022-2023 FY 2023-2024**  
**03/31/2023 Budget Budget**

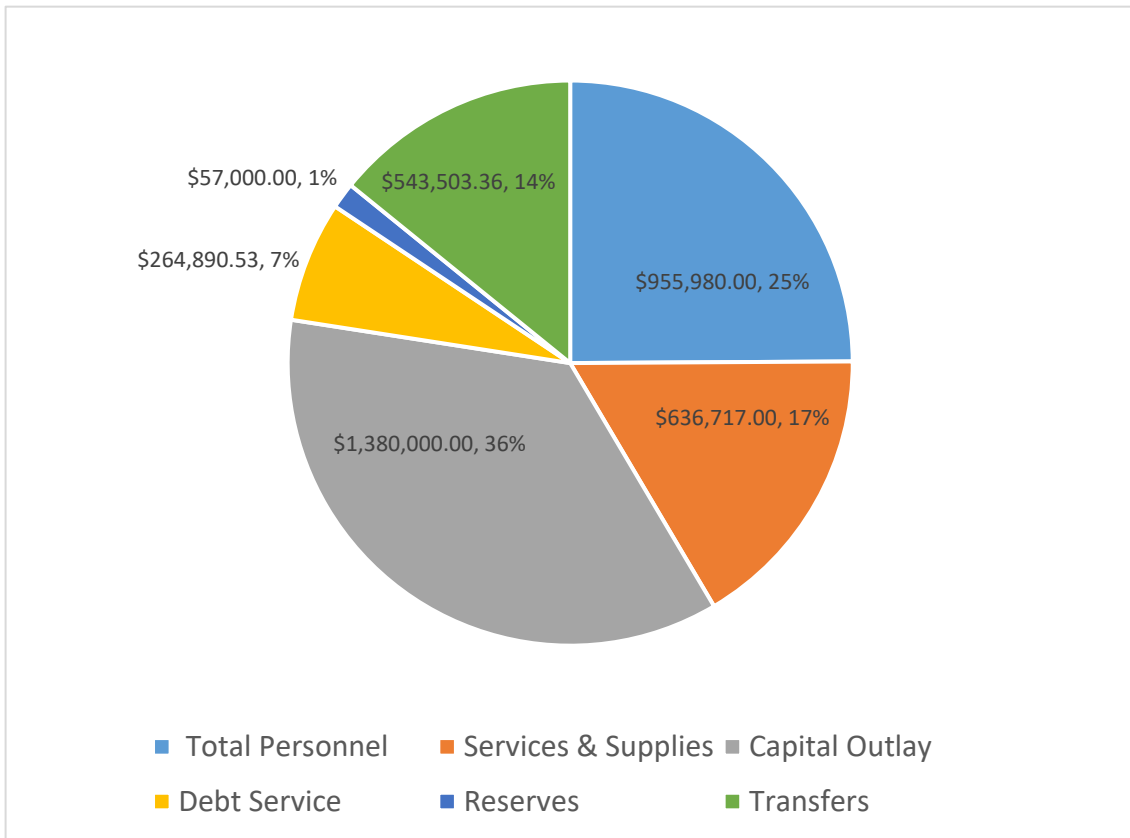
**Notes**

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<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	1,336.77	1,782.39	1,787.84	
	<b>Total Transfers</b>	<b>1,336.77</b>	<b>1,782.39</b>	<b>1,787.84</b>	
	<b>Total Expenditures</b>	<b>3,184.64</b>	<b>5,142.39</b>	<b>5,147.84</b>	
	<b>Net Revenues over Expenditures</b>	<b>783.00</b>	<b>857.61</b>	<b>852.16</b>	

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,205,965.02	\$3,212,424.10	\$6,459.08
<b>Expenditures</b>			
<b>Total Personnel</b>	\$858,833.00	\$955,980.00	\$97,147.00
<b>Services &amp; Supplies</b>	\$615,067.00	\$636,717.00	\$21,650.00
<b>Capital Outlay</b>	\$1,908,715.00	\$1,380,000.00	-\$528,715.00
<b>Debt Service</b>	\$264,949.19	\$264,890.53	-\$58.66
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$541,847.70	\$543,503.36	\$1,655.66
<b>TOTAL Expenditures</b>	<b>\$4,246,411.89</b>	<b>\$3,838,090.89</b>	<b>-\$408,321.00</b>
<b>TOTAL Revenue</b>	<b>\$3,205,965.02</b>	<b>\$3,212,424.10</b>	<b>\$6,459.08</b>
<b>Net Revenue/Expenses</b>		<b>-\$625,666.79</b>	



**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	41,346.51	131,329.02	50,000.00	
	<b>Total Property Taxes</b>	<b>41,346.51</b>	<b>131,329.02</b>	<b>50,000.00</b>	
<b>Grant Revenue</b>					
4950	Grants	302,876.06	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>302,876.06</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,621,323.07	2,402,240.00	2,466,860.00	
4102	Residential-Multi -Family-Water Sales	177,004.51	246,640.00	253,274.00	
4103	Commercial, Home Care, Retail-Water Sales	264,234.77	339,693.00	348,830.00	
4104	Irrigation- Water Sales	43,849.81	33,663.00	34,568.00	
4114	Water Other Service Revenues	275.65	1,000.00	1,000.00	
4931	Water Activation Fees	5,100.00	6,000.00	6,000.00	
4932	Penalties	20,763.72	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	8,330.00	12,000.00	12,000.00	
4937	NSF Fees	200.00	400.00	400.00	
	<b>Total Service Charges &amp; Fees</b>	<b>2,141,081.53</b>	<b>3,062,636.00</b>	<b>3,143,932.00</b>	
<b>Other Revenues</b>					
4040	Refunds	203.22	0.00	0.00	
4930	Other Revenue	2,868.66	6,000.00	6,000.00	Service upgrades, Surplus sales
4989	Claim Revenue	12,373.63	0.00	0.00	

**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
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**FY 2023-2024  
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**Notes**

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	<b>Total Other Revenues</b>	<b>15,445.51</b>	<b>6,000.00</b>	<b>6,000.00</b>	

**Use of Money & Property**

4504	Interest Income	0.00	0.00	6,492.10	From Drainage Loan
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	10,029.41	6,000.00	6,000.00	

<b>Total Use of Money &amp; Property</b>		<b>10,029.41</b>	<b>6,000.00</b>	<b>12,492.10</b>	
<b>Total Revenues</b>		<b>2,510,779.02</b>	<b>3,205,965.02</b>	<b>3,212,424.10</b>	

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

8018	Holiday Pay	21,744.58	25,325.00	27,800.00	
8045	Overtime Pay	4,884.95	6,500.00	10,000.00	
8050	Administrative Leave Pay	2,025.60	2,050.00	2,200.00	
8051	Floating Holiday Pay	2,355.44	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	335,373.46	486,000.00	550,450.00	5.25% cola for represented and step increases approximately 7.5-8%
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	16,076.67	13,000.00	14,000.00	
8063	Standby Pay	18,991.85	25,500.00	32,950.00	Increase to 4.25 per hour not in last budget
8066	Comp Time Used	15,450.32	18,000.00	18,000.00	
8081	Vacation Pay	21,827.88	20,000.00	22,000.00	
	<b>Total Salaries/Wages</b>	<b>438,730.75</b>	<b>603,875.00</b>	<b>684,900.00</b>	

**Payroll Taxes & Benefits**

5030	Life Insurance - ER	1,440.60	1,950.00	2,000.00	
5031	Disability Insurance	934.69	850.00	1,100.00	

**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024  
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**Notes**

		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024 Budget</b>	<b>Notes</b>
5035	AD & D Insurance	291.02	440.00	450.00	
5040	LTD Insurance	2,949.94	4,200.00	5,000.00	
5050	Medicare - ER	6,716.27	9,000.00	9,600.00	
5060	Cafeteria Plan - ER	54,005.77	75,000.00	75,000.00	
5070	Retirement ER - Regular	96,209.36	131,151.00	140,000.00	UAL 76709 and 13.26% salaries
5075	Retirees Medical - ER	1,510.81	2,000.00	2,000.00	
5102	CA Training Tax - ER	52.49	50.00	50.00	
5120	Workers Comp Insurance - ER	10,182.26	12,000.00	19,320.00	
5124	Retirement - ER - Tier 2	10,945.21	14,157.00	14,400.00	No UAL, but 8% Pepra
<b>Total Payroll Taxes &amp; Benefits</b>		<b>185,238.42</b>	<b>250,798.00</b>	<b>268,920.00</b>	

**Employment Services**

5100	Unemployment Insurance - ER	1,889.99	4,000.00	2,000.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	0.00	160.00	160.00	
<b>Total Employment Services</b>		<b>1,889.99</b>	<b>4,160.00</b>	<b>2,160.00</b>	

**Total Personnel 625,859.16 858,833.00 955,980.00**

**Services & Supplies**

**Clothing & Uniform**

7246	Uniform & Gear	1,800.97	2,600.00	2,600.00	
7248	Uniform Safety Boots	604.61	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>2,405.58</b>	<b>3,600.00</b>	<b>3,600.00</b>	

**Contract Services**

6100	Labor & Support- IT Services	2,206.40	3,250.00	3,250.00	
6110	IT Purchased Services	1,424.89	2,000.00	2,000.00	



**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

7250	Water Quality Testing	43,136.00	70,000.00	70,000.00
7255	Security Services	2,715.00	5,500.00	5,500.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	710.72	850.00	850.00

**Total Contract Services      50,193.01      81,600.00      81,600.00**

**Equipment & Tools**

6438	Disinfection Feed Pumps	1,521.86	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	1,728.71	8,000.00	3,500.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	160.15	3,000.00	3,000.00

**Total Equipment & Tools      3,410.72      14,200.00      9,700.00**

**Financial Services**

7309	Late Fees	0.00	50.00	50.00
7310	Bank Service Charges	18.00	300.00	300.00
9153	Bad Debt Expense	(177.80)	0.00	0.00

**Total Financial Services      (159.80)      350.00      350.00**

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

6120	Computer Licenses	0.00	0.00	8,000.00
6340	Misc Fees	0.00	900.00	900.00
6342	Fees - Regulatory	24,519.76	22,000.00	25,000.00
6345	Property Taxes & Assess.	2,847.96	3,000.00	3,000.00
7325	Insurance	63,091.79	64,250.00	88,165.00

Estimated 20% increase

**90,459.51      90,150.00      125,065.00**

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

**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

**Legal & Professional**

7318	Professional & Consulting BMC	75,062.77	120,000.00	120,000.00
7320	Professional & Consulting Services	21,278.42	25,000.00	25,000.00
7326	Legal Services	900.00	3,000.00	3,000.00
7336	Legal Services-ISJ	0.00	0.00	0.00
7340	Legal Notifications	0.00	1,000.00	1,000.00
<b>Total Legal &amp; Professional</b>		<b>97,241.19</b>	<b>149,000.00</b>	<b>149,000.00</b>

**Office/Operations**

6130	Computer Hardware	4,280.72	4,500.00	3,500.00
6140	Computer Software	7,987.36	8,000.00	2,000.00
7140	General Supplies & Minor Equipment	548.71	1,000.00	1,000.00
7160	Postage, Shipping & Mail Supplies	7,313.09	9,000.00	9,000.00
7180	Billing Supplies, Forms & Printing	14,893.05	18,750.00	18,750.00
7226	Membership & Dues	2,915.40	2,915.00	3,000.00
7230	Misc Small Parts & ..	4,828.18	4,000.00	5,000.00
7237	Process Control & Treatment Supplies	7,304.07	10,000.00	10,000.00
7239	Water Treatment	10,028.39	13,000.00	13,000.00
7249	Safety Supplies	924.92	500.00	500.00
<b>Total Office/Operations</b>		<b>61,023.89</b>	<b>71,665.00</b>	<b>65,750.00</b>

**Other Expenses**

7330	Misc Operating Expenses	122.00	250.00	250.00
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**500 - WATER**

**Fiscal YTD  
03/31/2023**

**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024 Budget</b>	<b>Notes</b>
7348	Water Conservation Program	1,647.80	5,000.00	5,000.00	
<b>Total Other Expense</b>		<b>1,769.80</b>	<b>5,250.00</b>	<b>5,250.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,938.31	3,500.00	3,500.00	
6025	Telephone	9,077.20	13,000.00	13,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	76,495.56	115,000.00	115,000.00	
8620	Gas Service	287.34	250.00	250.00	
8630	Trash Services	1,352.47	2,000.00	3,150.00	
8644	Disposal Services	2,243.00	5,000.00	5,000.00	
8670	Street Lighting	410.53	432.00	432.00	
<b>Total Rent &amp; Utilities</b>		<b>91,804.41</b>	<b>139,182.00</b>	<b>140,332.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	447.21	450.00	450.00	
6422	R & M - Hydrants	0.00	1,300.00	1,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	19,829.43	14,000.00	4,000.00	
6641	R & M - Wells	18,243.85	1,500.00	5,000.00	
6750	R & M - Minor Tools & Equipment	342.51	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	98.64	600.00	600.00	
6830	Paving & Concrete	220.61	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	4,425.90	10,000.00	10,000.00	
7241	R & M - Water Distribution System	5,583.70	5,000.00	5,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>49,191.85</b>	<b>38,050.00</b>	<b>31,550.00</b>	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022-2023 Budget</b>	<b>FY 2023-2024 Budget</b>	<b>Notes</b>
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	349.00	250.00	250.00	
7324	Education & Training Fees	149.00	1,000.00	1,000.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	1,436.88	1,400.00	1,400.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	354.99	370.00	370.00	
<b>Total Travel &amp; Training</b>		<b>2,289.87</b>	<b>3,520.00</b>	<b>3,520.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Mai	550.80	800.00	800.00	
7211	Misc Fuel & Diesel	3,081.56	3,000.00	4,500.00	
7220	Gasoline	6,432.84	8,000.00	9,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs Parts, Tires & Lubricants	6,394.71	6,500.00	6,500.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>16,459.91</b>	<b>18,500.00</b>	<b>21,000.00</b>	
<b>Total Services &amp; Supplies</b>		<b>466,089.94</b>	<b>615,067.00</b>	<b>636,717.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	1,008,459.91	1,908,715.00	1,380,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>1,008,459.91</b>	<b>1,908,715.00</b>	<b>1,380,000.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	187,716.53	187,716.54	192,409.45	
9023	Debt Service - Interest & Annual Fee	68,706.32	68,706.32	63,954.75	

**500 - WATER**

**Fiscal YTD  
03/31/2023**

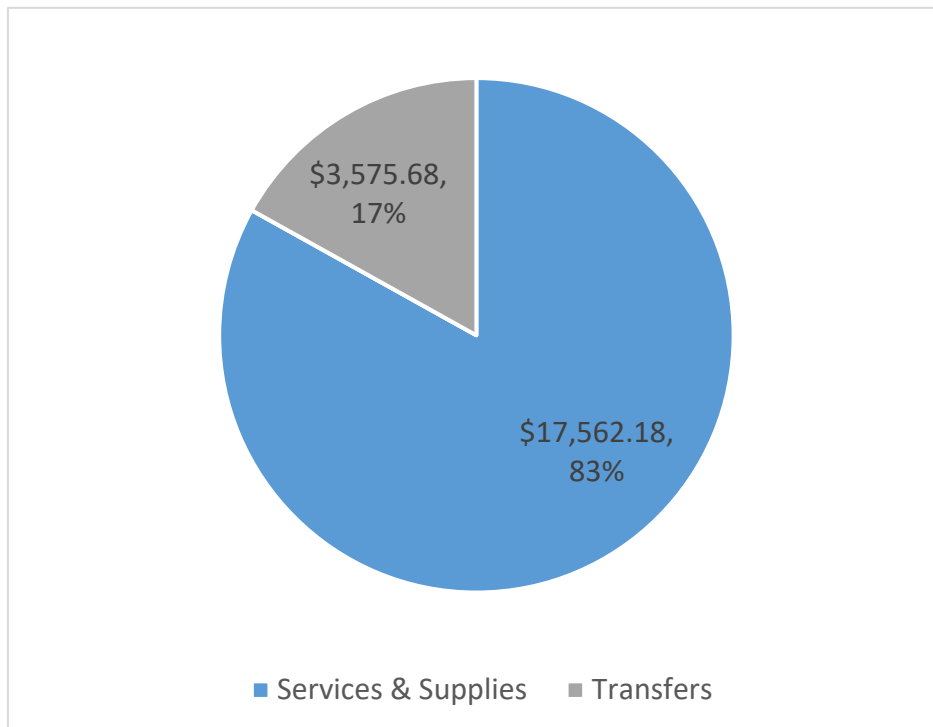
**FY 2022-2023  
Budget**

**FY 2023-2024  
Budget**

**Notes**

9024	Loan Administration Fee	8,526.33	8,526.33	8,526.33	
	<b>Total Debt Service</b>	<b>264,949.18</b>	<b>264,949.19</b>	<b>264,890.53</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	406,385.82	541,847.70	543,503.36	
	<b>Total Transfers</b>	<b>406,385.82</b>	<b>541,847.70</b>	<b>543,503.36</b>	
	<b>Total Expenditures</b>	<b>2,771,744.01</b>	<b>4,246,411.89</b>	<b>3,838,090.89</b>	
	<b>Net Revenues over Expenditures</b>		<b>(1,040,446.87)</b>	<b>(625,666.79)</b>	

<b>600 - Wastewater</b>			
<b>Fund 600 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$19,720.79	\$20,832.89	\$1,112.10
Expenditures			
Services & Supplies	\$16,156.00	\$17,562.18	\$1,406.18
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,575.68	\$10.89
<b>TOTAL Expenditures</b>	<b>\$19,720.79</b>	<b>\$21,137.86</b>	<b>\$1,417.07</b>
<b>TOTAL Revenue</b>	<b>\$19,720.79</b>	<b>\$20,832.89</b>	<b>\$1,112.10</b>
Net Revenue/Expenses		\$0.00	

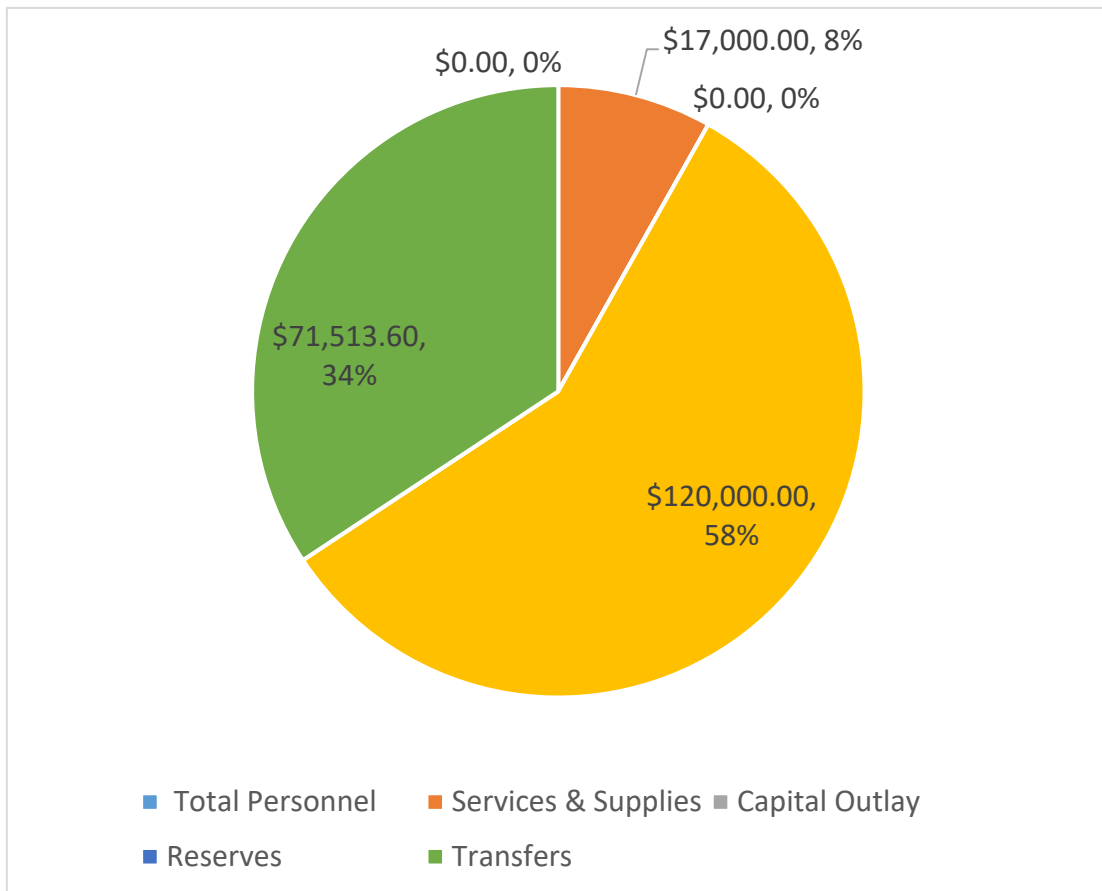


<b>600 - WASTEWATER</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2022- 2023 Mid Year Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	19,694.00	19,720.79	20,832.89	
<b>Total Revenues</b>		<b>19,694.00</b>	<b>19,720.79</b>	<b>20,832.89</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	272.63	270.00	270.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>272.63</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	11,411.29	14,036.00	15,442.18	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>11,411.29</b>	<b>14,036.00</b>	<b>15,442.18</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>13,498.92</b>	<b>16,156.00</b>	<b>17,562.18</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 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2022- 2023 Mid Year Budget</b>	<b>Notes</b>
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,673.63	3,564.79	3,575.68	
	<b>Total Transfers</b>	<b>2,673.63</b>	<b>3,564.79</b>	<b>3,575.68</b>	
	<b>Total Expenditures</b>	<b>16,172.55</b>	<b>19,720.79</b>	<b>21,137.86</b>	
<b>Net Revenues over Expenditures</b>		<b>3,521.45</b>	<b>0.00</b>	<b>-304.97</b>	



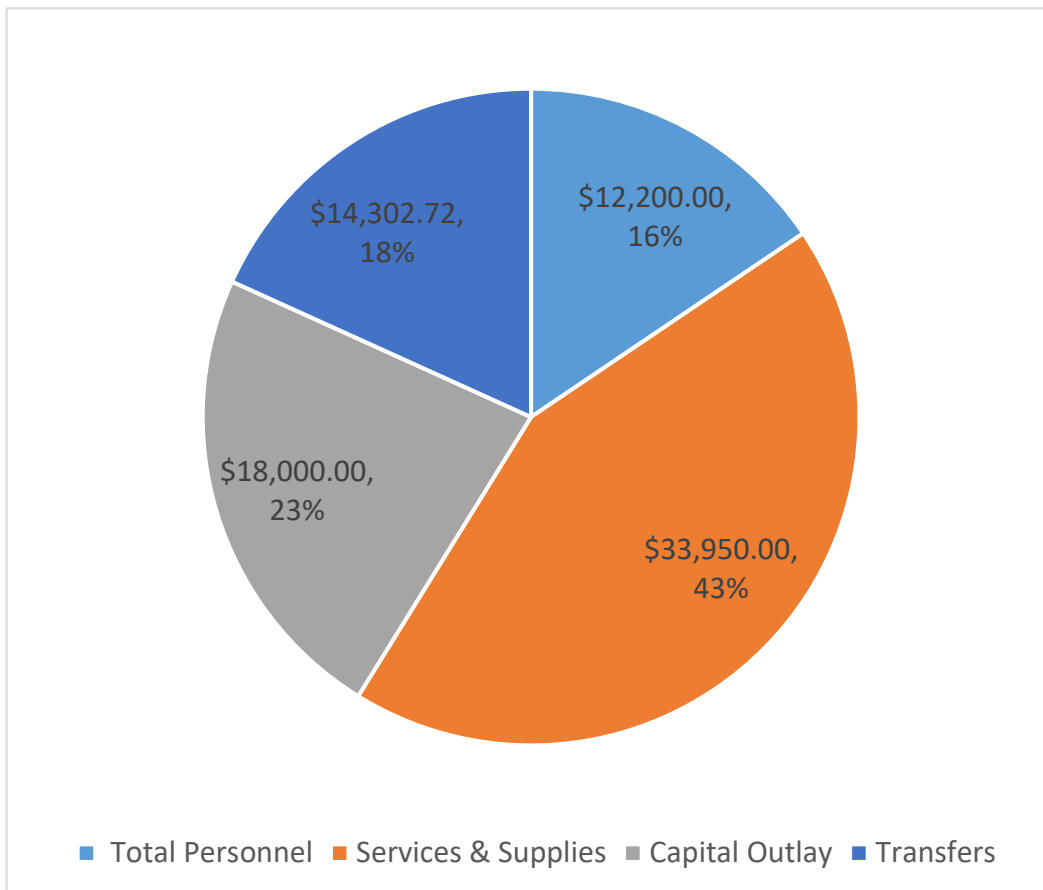
<b>650 - Solid Waste</b>			
<b>Fund 800 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$245,000.00	\$335,000.00	\$90,000.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$0.00	\$0.00	\$0.00
<b>Services &amp; Supplies</b>	\$20,000.00	\$17,000.00	-\$3,000.00
<b>Capital Outlay</b>	\$0.00	\$0.00	\$0.00
<b>Debt Services</b>	\$120,000.00	\$120,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$71,295.75	\$71,513.60	\$217.85
<b>TOTAL Expenditures</b>	<b>\$211,295.75</b>	<b>\$208,513.60</b>	<b>-\$2,782.15</b>
<b>TOTAL Revenue</b>	<b>\$245,000.00</b>	<b>\$335,000.00</b>	<b>\$90,000.00</b>
<b>Net Revenue/Expenses</b>	<b>\$33,704.25</b>	<b>\$126,486.40</b>	



<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	160,914.70	245,000.00	335,000.00	Estimated w/ Low Income reduction
	<b>Total Property Taxes</b>	<b>160,914.70</b>	<b>245,000.00</b>	<b>335,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	0.00	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Revenues</b>	<b>160,914.70</b>	<b>245,000.00</b>	<b>335,000.00</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	0.00	5,000.00	4,000.00	
7326	Legal Services	325.00	5,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	2,000.00	
	<b>Total Legal &amp; Professional</b>	<b>325.00</b>	<b>11,000.00</b>	<b>8,000.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	0.00	2,500.00	2,500.00	Cover cost for mailing out lien notices
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>3,500.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	1,000.00	500.00	Support unanticipated expenses
7345	Outreach	0.00	2,000.00	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 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 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>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>90,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency Reserve	0.00	0.00	0.00	
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	53,471.79	71,295.75	71,513.60	
<b>Total Transfers</b>		<b>53,471.79</b>	<b>71,295.75</b>	<b>71,513.60</b>	
<b>Total Expenditures</b>		<b>143,796.79</b>	<b>211,295.75</b>	<b>208,513.60</b>	
<b>Net Revenues over Expenditures</b>		<b>17,117.91</b>	<b>33,704.25</b>	<b>126,486.40</b>	

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$135,138.00	\$137,527.00	\$2,389.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$11,200.00	\$12,200.00	\$1,000.00
<b>Services &amp; Supplies</b>	\$34,123.00	\$33,950.00	-\$173.00
<b>Capital Outlay</b>	\$18,000.00	\$18,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$14,259.15	\$14,302.72	\$43.57
<b>Debt Service</b>	\$0.00	\$63,890.50	\$63,890.50
<b>TOTAL Expenditures</b>	<b>\$77,582.15</b>	<b>\$142,343.22</b>	<b>\$64,761.07</b>
<b>TOTAL Revenue</b>	<b>\$135,138.00</b>	<b>\$137,527.00</b>	<b>\$2,389.00</b>
<b>Net Revenue/Expenses</b>	<b>\$57,555.85</b>	<b>-\$4,816.22</b>	



<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Zone D & F Property Taxes	26,744.06	39,290.00	41,679.00	Based on County Estimate
<b>Total Property Taxes</b>		<b>26,744.06</b>	<b>39,290.00</b>	<b>41,679.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	64,844.00	95,248.00	95,248.00	Actual on 9J Tax Rolls
<b>Total Special Taxes &amp; Assessments</b>		<b>64,844.00</b>	<b>95,248.00</b>	<b>95,248.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	583.50	0.00	0.00	
<b>Total Other Revenues</b>		<b>583.50</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	2,524.66	600.00	600.00	
<b>Total Use of Money &amp; Property</b>		<b>2,524.66</b>	<b>600.00</b>	<b>600.00</b>	
<b>Total Revenues</b>		<b>94,696.22</b>	<b>135,138.00</b>	<b>137,527.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	3,166.63	200.00	200.00	
8054	Salaries & Wages - Regular	11,586.82	11,000.00	12,000.00	Increase in salaries
<b>Total Salaries/Wages</b>		<b>14,753.45</b>	<b>11,200.00</b>	<b>12,200.00</b>	
<b>Total Personnel</b>		<b>14,753.45</b>	<b>11,200.00</b>	<b>12,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	19,038.69	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
<b>Total Equipment &amp; Tools</b>		<b>19,038.69</b>	<b>600.00</b>	<b>600.00</b>	

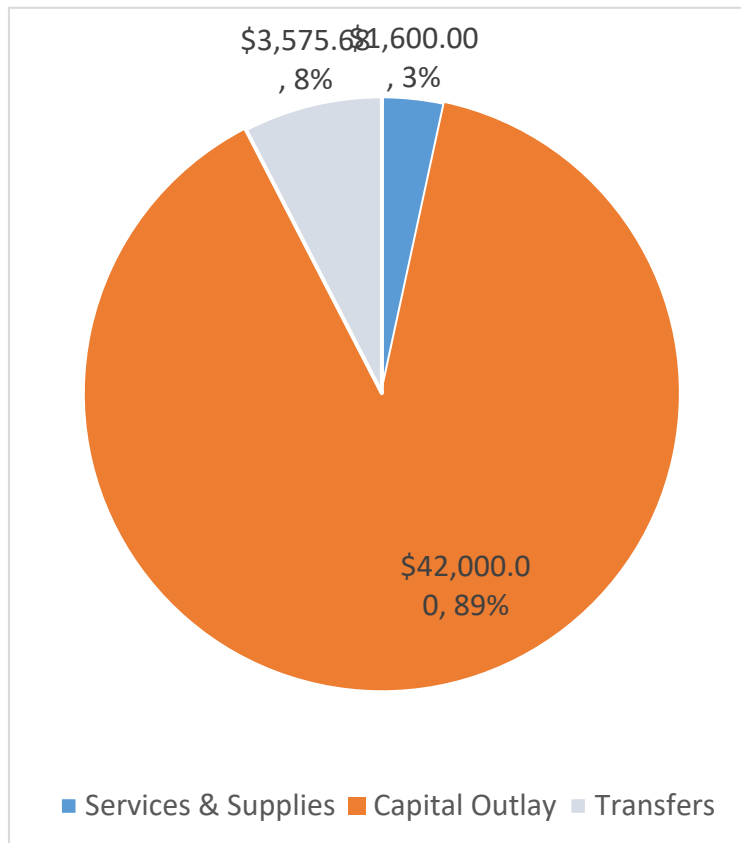
<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 Budget</b>	<b>Notes</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	
6345	Property Taxes & Assessments Costs	567.07	600.00	600.00	
7325	Insurance	572.63	573.00	900.00	
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,206.70</b>	<b>8,373.00</b>	<b>8,700.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	3,473.15	3,000.00	3,000.00	
7326	Legal Services	11,100.00	5,000.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>14,573.15</b>	<b>8,000.00</b>	<b>8,000.00</b>	
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	512.85	550.00	550.00	
7249	Safety Supplies	1,091.74	100.00	100.00	
<b>Total Office/Operations</b>		<b>1,604.59</b>	<b>650.00</b>	<b>650.00</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	891.98	1,100.00	1,100.00	
6025	Telephone	199.89	250.00	250.00	
8610	Electric	1,776.62	1,500.00	1,500.00	
8670	Street Lighting	787.37	1,100.00	1,100.00	
<b>Total Rent &amp; Utilities</b>		<b>3,655.86</b>	<b>3,950.00</b>	<b>3,950.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	42.59	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,272.49	1,100.00	1,100.00	Drainage pump 8th St; Transformer

<b>800 - DRAINAGE</b>		<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 Budget</b>	<b>Notes</b>
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	610.30	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	1,977.32	1,500.00	1,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>3,902.70</b>	<b>8,550.00</b>	<b>8,050.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	0.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	770.40	1,200.00	1,200.00	
7220	Gasoline	1,608.21	2,500.00	2,500.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>2,378.61</b>	<b>3,700.00</b>	<b>3,700.00</b>	
<b>Total Services &amp; Supplies</b>		<b>53,360.30</b>	<b>34,123.00</b>	<b>33,950.00</b>	
<b>Debt Service</b>					
2941	Debt Service - Principal	0.00	0.00	57,398.40	
9023	Debt Service - Interest	0.00	0.00	6,492.10	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>63,890.50</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	102,867.87	18,000.00	18,000.00	
<b>Total Capital Outlay</b>		<b>102,867.87</b>	<b>18,000.00</b>	<b>18,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
<b>Total Reserves</b>			<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	10,694.34	14,259.15	14,302.72	
<b>Total Transfers</b>		<b>10,694.34</b>	<b>14,259.15</b>	<b>14,302.72</b>	

<b>800 - DRAINAGE</b>	<b>Fiscal YTD 03/31/2023</b>	<b>FY 2022- 2023 Budget</b>	<b>FY 2023- 2024 Budget</b>	<b>Notes</b>
<b>Total Expenditures</b>	<b>181,675.96</b>	<b>77,582.15</b>	<b>142,343.22</b>	
<b>Net Revenues over Expenditures</b>	<b>(86,979.74)</b>	<b>57,555.85</b>	<b>(4,816.22)</b>	



<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$43,064.20	\$43,064.20	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$3,575.68	-\$3,553.90
<b>TOTAL Expenditures</b>	<b>\$50,729.58</b>	<b>\$47,175.68</b>	<b>-\$3,553.90</b>
<b>TOTAL Revenue</b>	<b>\$43,064.20</b>	<b>\$43,064.20</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>	<b>-\$7,665.38</b>	<b>-\$4,111.48</b>	



**900 - PARKS & RECREATION**

Fiscal YTD FY 2022-2023 FY 2023-2024  
03/31/2023 Budget Budget

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	42,364.20	42,364.20	42,364.20
4655	Donations	0.00	0.00	0.00
	<b>Total Other Revenues</b>	<b>42,364.20</b>	<b>42,364.20</b>	<b>42,364.20</b>
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	2,101.34	700.00	700.00
	<b>Total Use of Money &amp; Property</b>	<b>2,101.34</b>	<b>700.00</b>	<b>700.00</b>
	<b>Total Revenues</b>	<b>44,465.54</b>	<b>43,064.20</b>	<b>43,064.20</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	0.00	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
	<b>Total Legal &amp; Professional</b>	<b>0.00</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>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>
<b>Capital Outlay</b>				
9006	Infrastructure CIP	0.00	42,000.00	42,000.00
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>42,000.00</b>	<b>42,000.00</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	5,347.17	7,129.58	3,575.68
	<b>Total Transfers</b>	<b>5,347.17</b>	<b>7,129.58</b>	<b>3,575.68</b>
	<b>Total Expenditures</b>	<b>5,347.17</b>	<b>50,729.58</b>	<b>47,175.68</b>
	<b>Net Revenues over Expenditures</b>	<b>39,118.37</b>	<b>(7,665.38)</b>	<b>(4,111.48)</b>

**COST ALLOCATION PLAN**

**FISCAL-YEAR 2023-2024**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$715,136.00**

	<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>	\$75,089.28	\$543,503.36	\$71,513.60	\$3,575.68	\$14,302.72	\$1,787.84	\$1,787.84	\$3,575.68	\$715,136.00

### Capital Improvement Project Summary

Budget Code	FY 22/23 Projects	Budgeted (Estimated)	FY 22/23 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,920,000.00	-\$542,000.00	Assumes transmission main complete
500/9006	16th St. Tank North Rehabilitation	\$485,000.00	\$0.00	\$0.00	Deferred
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	\$0.00	Deferred
500/9059	10th St. Transfer Pump	\$40,500.00	\$0.00	\$0.00	Underway
	<b>TOTAL</b>		\$1,920,000.00	-\$542,000.00	
	<b>FY 23/24 Projects</b>				
500/9006	Program "C" Well Construction	\$580,000.00	\$1,920,000.00	-\$542,000.00	Timing of completion may change estimate
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	<b>TOTAL</b>	\$1,380,000.00			

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

Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,378,000.00	Drilling complete, equipping design award to MNS, pipeline project design to WSC
500/9006	16th St. Tank North Rehabilitation	\$490,000.00	\$490,000.00	Will begin in Spring
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	Deferred
500/9006	10th St. Transfer Pump	\$0.00	\$40,715.00	Emergency
	<b>TOTAL</b>	\$1,918,000.00	\$1,908,715.00	