



January 29, 2024

TO: LOCSD Board of Directors
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 4 – 01/29/2024 FAC Meeting**
Review of Board Item Approval of the Mid-Year budget adjustment requests for Fiscal Year 2023-2024.

President
Marshall E. Ochylski

Vice President
Christine M. Womack

Directors
Charles L. Cesena
Matthew Fourcroy
Troy C. Gatchell

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

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

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

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

www.losososcsd.org

DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2023-2024 budget.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the FAC adopt the following motion:

Motion: I recommend to the Board that the Board approve the Mid-Year Adjustment requests as presented for Funds 100, 301, 500, 650, 800 and 900.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2023-2024 budget by Fund. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2023-24 Mid-Year Budget Adjustment Request Summary:

Fund 100 – Administration

Major Adjustment Requests: Adjustments in Personnel cost resulting in an increase of \$500. There are corresponding decreases in Services and Supplies line items which result in no net increase in the Fund 100 budget.

Impact to 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 \$500. Services and Supplies line items have been reduced to balance any corresponding increases, mainly in Legal Services (7326).

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	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$715,136.00	\$715,136.00	\$0.00
Expenditures			
Personnel	\$412,803.50	\$413,303.50	\$500.00
Services & Supplies	\$302,332.50	\$301,832.50	-\$500.00
TOTAL Expenditures	\$715,136.00	\$715,136.00	\$0.00
TOTAL Revenue	\$715,136.00	\$715,136.00	\$0.00

Fund 301 – Fire

Major Adjustment Requests: There are line item increases in Services and Supplies and Capital Outlay that are being proposed. The increases are primarily attributed to Legal and Professional Services (7320 & 7326), Oxygen & Cylinder Rental (7234) and Repairs and Maintenance (6775). To offset the increases, there are decreases in other line items to reduce the overall budget impacts. The primary reductions are in line items for Fire Personal Protection Equipment (6440), Paramedic & EMT Supplies (7238) and Capital Improvements (9006).

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

Impact to Budget: The adjustment requests will decrease the Fund 301 operating budget by \$20,364. The individual requests are discussed in the summary section below.

Fund 301 – Mid-Year Budget Adjustment Summary

The following are the adjustments for the significant line-item adjustments. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

GL Code	Description	Current Budget	Amended Budget
4510	Investment Income	\$2,000.00	\$80,000.00
7234	Oxygen & Cylinders	\$ 350.00	\$1,300.00
7320	Professional & Consulting Services	\$3,000.00	\$8,000.00
7326	Legal Services	\$750.00	\$10,000.00
7238	Operation/field Equip	\$1,600.00	\$24,500.00
6440	Fire PPE	\$25,000.00	\$5,000.00
7238	Paramedic Supplies	\$40,000.00	\$27,000.00
9006	Capital Outlay	\$82,567.00	\$62,567.00

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

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
Expenditures			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
Total Expenditure	\$3,477,053.28	\$3,456,689.28	-\$20,364.00
Total Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00

Fund 500 – Water

Major Adjustment Requests:

- Adjustments to Personnel costs due to the district having 27 payrolls in this Fiscal Year instead of 26 and a minor increase in Wages and Salaries.
- Adjustments and increases in Services and Supplies which are mainly the result in cost increases to fund Basin Management Committee projects and increases in well pumping cost due to the rise in electricity rates.
- Significant increase in the Capital Outlay budget due to escalated construction and consulting services costs.

Impact to Budget:

- Net increase in Personnel of \$16,180.00.
- Net increase in the Services and Supplies budget of \$35,648.00.
- Projected net increase in Capital Outlay budget of \$808,000.

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 slightly ahead of projections most due to a revised estimate in Investment Income and commercial 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.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in Services and Supplies resulting in a net increase of \$35,648.00 and in Total Personnel, an increase of \$16,180.00. The line item categories that required significant increases are:

- Total Salaries and Wages (increase of \$14,050)
- Legal & Professional (increase \$15,000 related to BMC expenses)
- Rent & Utilities (increase \$31,563 related to electricity expenses)

Staff was able to decrease several line-items to reflect either actual for service or anticipated costs reductions for the fiscal year to offset some of the increases referenced above (see attached budget detail). The overall increase in the operating budget, minus capital outlay, is \$51,828.00.

The following table summarizes the larger budget increases in the **General Ledger line-items** recommended for Mid-Year adjustments:

Salaries & Wages		
8054-Salaries & Wages – Regular	\$5,000.00 increase	Total Salaries & Wages were
8081-Vacation Pay	\$10,000.00 increase	increased due to 27 payrolls in FY
Legal & Professional		
7318- Professional & BMC	\$20,000.00 increase	BMC expenses
Rent & Utilities		
8610-Electricity	\$30,000 increase	Increase in rates

Capital Outlay Summary of Changes

As identified in the 2023-24 Capital Improvement Plan, there are three capital projects planned for construction.

FY 2023-24 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	\$2,030,000.00	Pending
500/9006	16th St. North Tank Rehabilitation	\$490,000.00	\$600,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$100,000.00	Pending
	TOTAL	\$1,968,000.00	\$2,730,000.00	

As indicated in the table above, costs have risen dramatically since the original estimates due to multiple factors including supply chain issues for materials causing cost increases, increases in consultant rates and overall inflation. The Program C well Project was originally estimated to cost approximately \$2.1 million in 2021. The actual costs will be closer to \$3.1 million by the time of completion. The District was awarded a grant from the Department of Water Resources (DWR) for \$1.5 million for the Program C Well and Pipeline Project which will help offset the above referenced increase in project cost.

Similar escalated cost issues are attributed to the increase in costs for the 16th Street North Tank Rehabilitation Project.

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the revised budget for Fiscal Year 2023-24.

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,212,526.10	\$3,309,526.10	\$97,000.00
Expenditures			
Total Personnel	\$955,980.00	\$972,160.00	\$16,180.00
Services & Supplies	\$636,717.00	\$672,365.00	\$35,648.00
Capital Outlay	\$1,922,000.00	\$2,730,000.00	\$808,000.00
Debt Service	\$264,890.53	\$264,890.53	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$543,503.36	\$0.00
TOTAL Expenditures	\$4,380,090.89	\$5,239,918.89	\$859,828.00
TOTAL Revenue	\$3,212,526.10	\$3,309,526.10	\$97,000.00

Fund 650 – Solid Waste

Major Adjustment Requests: An increase in Professional and Legal line item, 7320, to fund the upcoming 2025 Solid Waste Base Year rate application review and District’s share of an update to the Solid Waste rate setting methodology.

Impact to Budget: Increase Services and Supplies budget of \$31,000

Fund 650 – Mid-Year Budget Adjustment Summary

As indicated, there is an increase in the Fund 650 budget of \$31,000.

The following table summarizes the requested changes to the Fund 650 budget. More detail is provided in the attached item detail document.

650 - Solid Waste			
Fund 800 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$350,000.00	\$350,000.00	\$0.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$17,000.00	\$48,000.00	\$31,000.00
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	\$71,513.60	\$71,513.60	\$0.00
TOTAL Expenditures	\$208,513.60	\$239,513.60	\$31,000.00
TOTAL Revenue	\$350,000.00	\$350,000.00	\$0.00

Fund 800 – Drainage

Major Adjustment Requests: Minor increases in Services and Supplies various categories; major increase in Capital Outlay budget associated with two Cabrillo basin studies related to permanent repairs and watershed hydrology and peak water flow.

Impact to Budget:

- Increase in the Services & Supplies budget of \$9,650.00
- Increase in the Capital Outlay budget of \$52,000

Fund 800 – Mid-Year Budget Adjustment Summary

As indicated, there is an increase in the Fund 800 budget of \$61,650.00. The most significant increase in the Capital Outlay budget is associated with two Cabrillo Stormwater Basin studies that have been recently completed.

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

800 - Drainage			
Fund 800 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$247,331.39	\$0.00
Expenditures			
Total Personnel	\$12,200.00	\$12,200.00	\$0.00
Services & Supplies	\$33,950.00	\$43,600.00	\$9,650.00
Capital Outlay	\$18,000.00	\$70,000.00	\$52,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$14,302.72	\$0.00
Debt Service	\$63,890.50	\$63,890.50	\$0.00
TOTAL Expenditures	\$142,343.22	\$203,993.22	\$61,650.00
TOTAL Revenue	\$247,331.39	\$247,331.39	\$0.00

Fund 900 – Parks and Recreation

Major Adjustment Requests: An increase in Investment Income, line item 4510, to reflect income received more accurately. A decrease in Infrastructure CIP, line item 9006, as there are no projects planned for the 23/24 FY.

Impact to Budget: Increase in Revenue of \$9,300 and a Decrease in Capital Outlay of \$42,000.

Fund 900 – Mid-Year Budget Adjustment Summary

As indicated, there is a decrease in the Fund 900 budget of \$42,000.

The following table summarizes the requested changes to the Fund 900 budget. More detail is provided in the attached item detail document.

900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$15,700.00	\$25,000.00	\$9,300.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$0.00	-\$42,000.00
Transfers	\$3,575.68	\$3,575.68	\$0.00
TOTAL Expenditures	\$47,175.68	\$5,175.68	-\$42,000.00
TOTAL Revenue	\$15,700.00	\$25,000.00	\$9,300.00

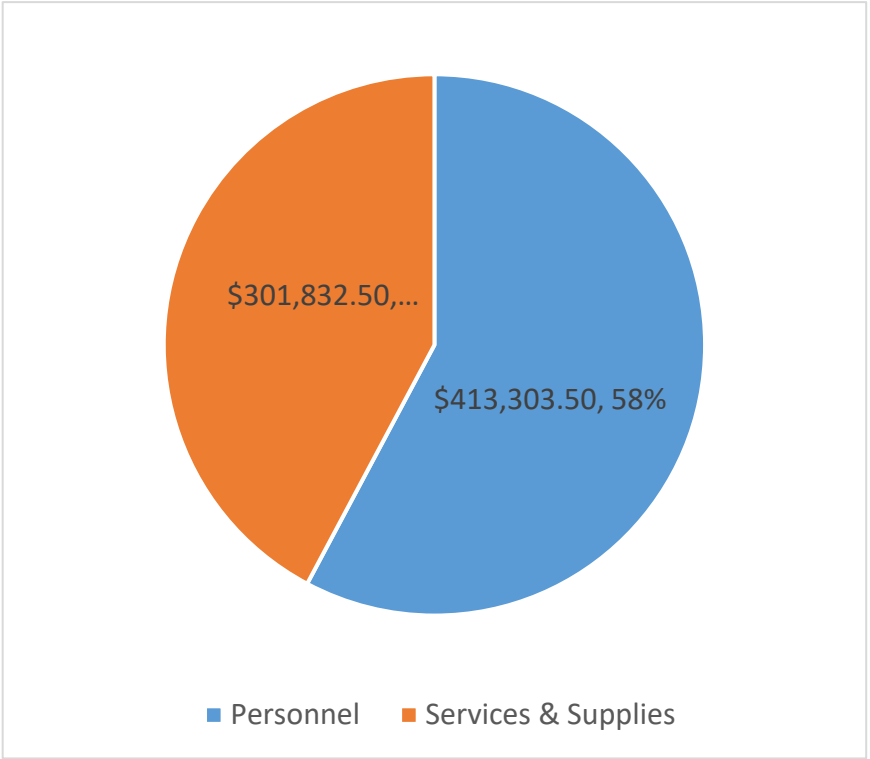
Advisory Committee Action

The Utilities Advisory Committee reviewed the Fund 500 and 800 budgets at their January 17, 2024 meeting and recommended to the Board approval of the mid-year budget adjustments as presented.

Attachments

23/24 Mid-Year Budget Line-Item Details

100 - ADMINISTRATION			
Fund 100 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$715,136.00	\$715,136.00	\$0.00
Expenditures			
Personnel	\$412,803.50	\$413,303.50	\$500.00
Services & Supplies	\$302,332.50	\$301,832.50	-\$500.00
TOTAL Expenditures	\$715,136.00	\$715,136.00	\$0.00
TOTAL Revenue	\$715,136.00	\$715,136.00	\$0.00



100 - ADMINISTRATION

**Fiscal YTD
12/31/23**

**FY 2023-2024
Budget**

**FY 2023-2024
Mid-Year Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	357,657.96	715,136.00	715,136.00
4930	Other Revenue	0.00	0.00	0.00

Total Service Charges & Fees 357,657.96 715,136.00 715,136.00

Use of Money & Property

4510	Investment Income on funds	1,343.99	0.00	0.00
4511	Unrealized Change in Value	888.39	0.00	0.00

Total Use of Money & Property 2,232.38 0.00 0.00

Total Revenues 359,890.34 715,136.00 715,136.00

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	4,400.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	5,589.08	14,000.00	14,000.00	
8045	Overtime Pay	0.00	750.00	750.00	
8050	Administrative Leave Pay	4,634.88	5,800.00	6,800.00	
8051	Floating Holiday Pay	2,272.33	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	138,138.94	287,000.00	287,000.00	
8060	Sick Leave Pay	1,792.08	6,250.00	4,250.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	10,797.86	13,000.00	14,000.00	

Total Salaries/Wages 167,625.17 344,350.00 344,350.00 Budget neutral just moved
around to better budget

Payroll Taxes & Benefits

5020	FICA - ER	272.80	1,116.00	1,116.00
5030	Life Insurance - ER	235.08	525.00	525.00

100 - ADMINISTRATION

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
5031	Disability Insurance	198.35	500.00	600.00	
5035	AD & D Insurance	53.30	125.00	125.00	
5040	LTD Insurance	896.90	1,900.00	1,900.00	
5050	Medicare - ER	2,537.34	4,900.00	5,200.00	
5060	Cafeteria Plan - ER	12,949.93	27,150.00	27,150.00	
5070	Retirement ER - Regular	210.00	2,500.00	2,500.00	
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	4.40	37.50	37.50	
5120	Workers Comp Insurance - ER	1,498.81	1,400.00	1,500.00	Actual
5124	Retirement - ER - Tier 2	11,248.66	26,200.00	26,200.00	
Total Payroll Taxes & Benefits		30,105.57	66,603.50	67,103.50	
Employment Services					
5100	Unemployment Insurance - ER	158.40	1,500.00	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	
Total Employment Services		158.40	1,850.00	1,850.00	
Total Personnel		197,889.14	412,803.50	413,303.50	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	

100 - ADMINISTRATION

**Fiscal YTD
12/31/23**

**FY 2023-2024
Budget**

**FY 2023-2024
Mid-Year Budget**

Notes

Contract Services

6100	Labor & Support-IT Services	6,449.53	11,000.00	11,000.00
6110	IT Purchased Services	14,194.00	26,000.00	26,000.00
7100	Copier Contract-Maint & Usage	1,801.80	3,600.00	3,600.00
7255	Security Services	210.00	900.00	500.00
7321	Janitorial Cleaning & Supplies	1,726.00	3,400.00	3,400.00
7342	Public Meeting Recordings	2,011.18	5,600.00	5,600.00
Total Contract Services		26,392.51	50,500.00	50,100.00

New Security Company

Financial Services

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	3,159.92	1,400.00	7,300.00
Total Financial Services		3,159.92	1,600.00	7,500.00

Fees no longer paid by interest earned in Mechanics Bank due to new investment procedures.

Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00
6341	LAFCO Fees	17,640.03	19,075.00	17,640.00
6343	Lien & Notary Fees	15.00	30.00	30.00
7325	Insurance	41,642.83	41,792.50	41,792.50
Total Ins., Lic. & Regulatory Fees		59,297.86	61,097.50	59,662.50

Actual

Legal & Professional

7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00
7305	Auditing Services	21,900.00	23,250.00	23,250.00
7320	Professional & Consulting Services	41.05	2,500.00	2,500.00

Optimized and GASB 75

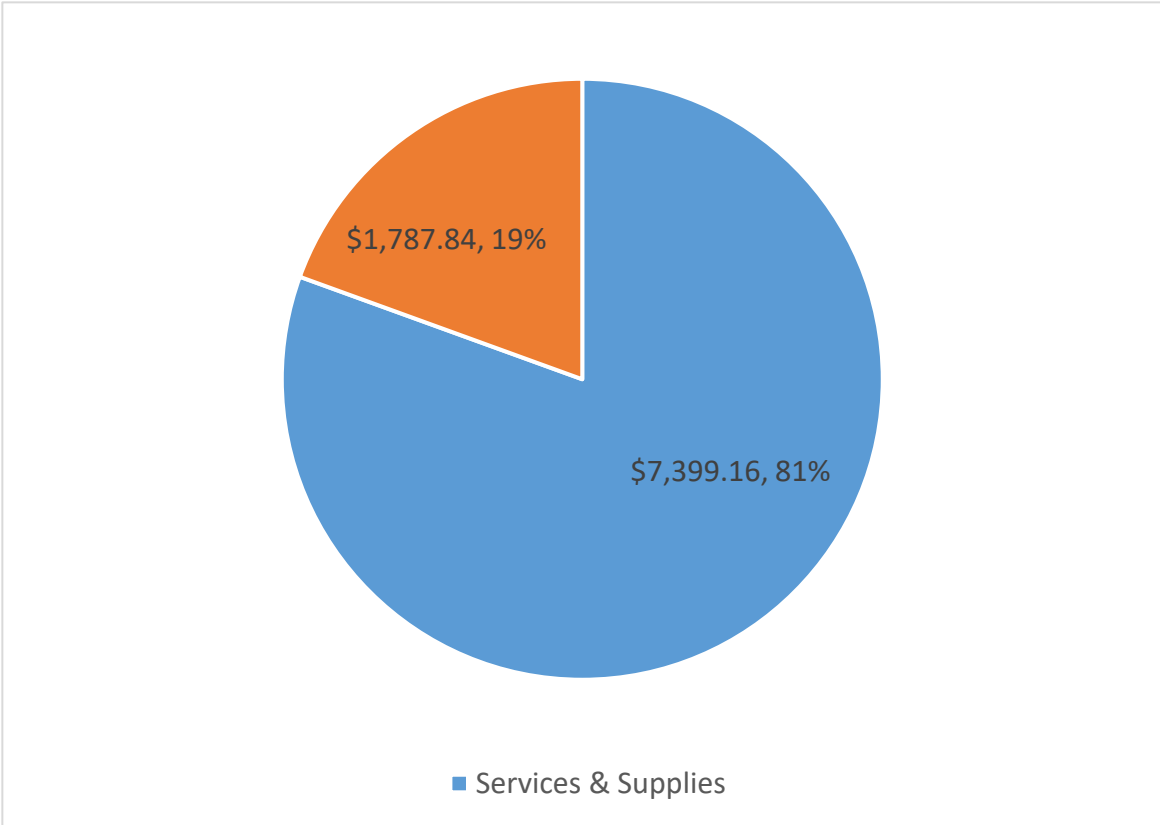
100 - ADMINISTRATION

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
7326	Legal Services	3,538.83	30,000.00	24,400.00	Decreased to Balance Budget
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	0.00	
Total Legal & Professional		52,979.88	116,250.00	110,650.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	1,001.00	1,500.00	1,200.00	ASM Computer on upgrade list
7140	General Supplies & Minor Equipment	2,272.34	7,500.00	7,500.00	
7160	Postage, Shipping & Mail Supplies	838.60	1,700.00	1,700.00	
7226	Membership & Dues	100.00	8,750.00	8,400.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
Total Office/Operations		4,211.94	20,450.00	19,800.00	
Other Expense					
7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
Total Other Expense		0.00	225.00	225.00	
Rent & Utilities					
6000	Cell Phones	747.50	1,560.00	1,560.00	
6025	Telephone	1,439.21	3,000.00	2,914.00	
7350	Rent - Meetings	0.00	200.00	200.00	

100 - ADMINISTRATION

		Fiscal YTD 12/31/23	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
7352	Rent - Offices & Other Structures	18,800.00	37,200.00	39,600.00	Increase in Rent
8610	Electric	1,602.19	4,000.00	4,000.00	
8620	Gas Service	120.99	1,250.00	1,100.00	
Total Rent & Utilities		22,709.89	47,210.00	49,374.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	121.11	100.00	121.00	Actual
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
Total Repairs & Maintenance		121.11	100.00	121.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	1,220.00	500.00	500.00	
7370	Travel Expense	367.80	2,500.00	2,000.00	ASM Travel
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	73.92	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		1,661.72	4,700.00	4,200.00	
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		170,534.83	302,332.50	301,832.50	

200 - Bayridge			
Fund 200 Budget Category	2023-2024 Budget	2023-2024 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	\$1,787.84	\$1,787.84	\$0.00
TOTAL Expenditures	\$9,187.00	\$9,187.00	\$0.00
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00



200 - BAYRIDGE ESTATES

Fiscal YTD
12/31/23

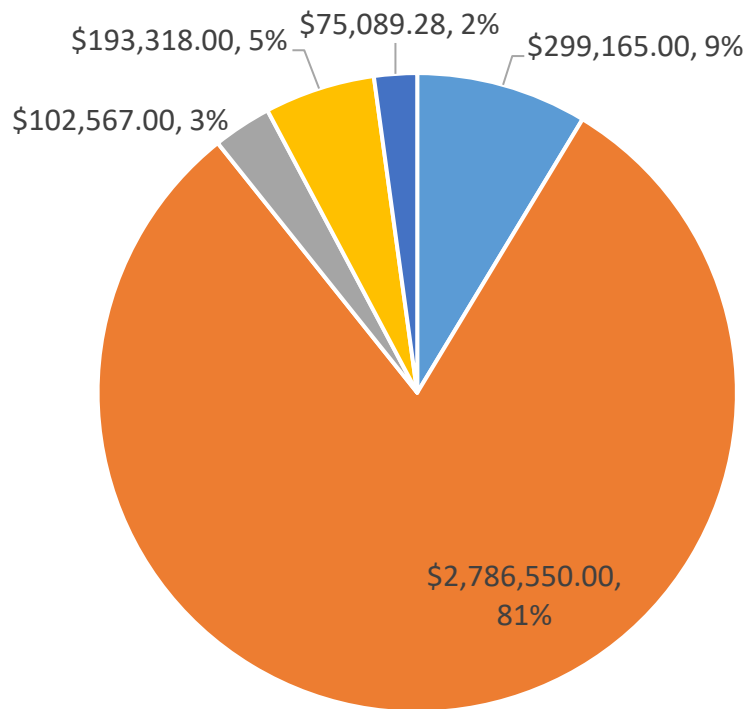
FY 2023-2024
Budget

FY 2023-2024
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	2,513.76	10,000.00	10,000.00	
Total Special Taxes & Assessments		2,513.76	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	125.80	0.00	0.00	
Total Use of Money & Property		125.80	0.00	0.00	
Total Revenues		2,639.56	10,000.00	10,000.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	351.55	600.00	600.00	Tax Roll Preparation and Property Tax Assessment
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		351.55	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	2,608.02	6,724.16	6,724.16	
Total Rent & Utilities		2,608.02	6,724.16	6,724.16	
Total Services & Supplies		2,959.57	7,399.16	7,399.16	
TRANSFERS					
9511	Interfund Transfer Out	893.94	1,787.84	1,787.84	
Total Transfers		893.94	1,787.84	1,787.84	
Total Expenditures		3,853.51	9,187.00	9,187.00	

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
Expenditures			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
Total Expenditure	\$3,477,053.28	\$3,456,689.28	-\$20,364.00
Total Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

301 - FIRE

**Fiscal YTD
12/31/2023**

FY 2023-2024

**FY 2023-2024
Mid-Year
Budget**

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	125,105.00	125,105.00
4037	Property Tax Zone B Received	217,354.14	790,343.00	790,343.00
4038	Property Tax Zone B Pass thru	0.00	1,821,073.00	1,821,073.00
Total Property Taxes		217,354.14	2,736,521.00	2,736,521.00
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	21,365.57	67,134.00	67,134.00
4040	Refunds	41,362.98	0.00	0.00
Total Other Revenues		62,728.55	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	42,346.14	2,000.00	80,000.00
4511	Unrealized Change in Value	26,674.57	0.00	0.00
Total Use of Money & Property		69,020.71	2,000.00	80,000.00
Total Revenues		349,103.40	3,506,505.00	3,584,505.00

Increase due to new investment strategy

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	9,647.18	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	29,656.63	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		39,303.81	190,000.00	190,000.00

301 - FIREFiscal YTD
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Notes

**Payroll Taxes &
Benefits**

5020	Social Security - Employer	2,235.95	10,000.00	10,000.00
5030	Life Insurance - ER	973.00	2,500.00	2,500.00
5035	AD & D Insurance	215.00	850.00	850.00
5050	Medicare - ER	569.92	2,500.00	2,500.00
5070	Retirement ER - Regular	27,868.52	62,000.00	62,000.00
5102	CA Training Tax - ER	17.75	175.00	175.00
5120	Workers Comp Insurance - ER	7,442.49	8,540.00	8,540.00
5124	Retirement - ER - Tier 2	745.57	8,500.00	8,500.00
Total Payroll Taxes & Benefits		40,068.20	95,065.00	95,065.00

Employment Services

5000	Medical Exams & Procedures	328.00	4,000.00	4,000.00	Current employees
5100	Unemployment Insurance	640.26	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	3,986.50	4,000.00	4,000.00	New Employees
Total Employment Services		4,954.76	14,100.00	14,100.00	

Total Personnel	84,326.77	299,165.00	299,165.00
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Services & Supplies**Clothing & Uniform**

7246	Uniform & Gear	51.00	3,000.00	3,000.00
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00
Total Clothing & Uniform		51.00	5,000.00	5,000.00

Contract Services

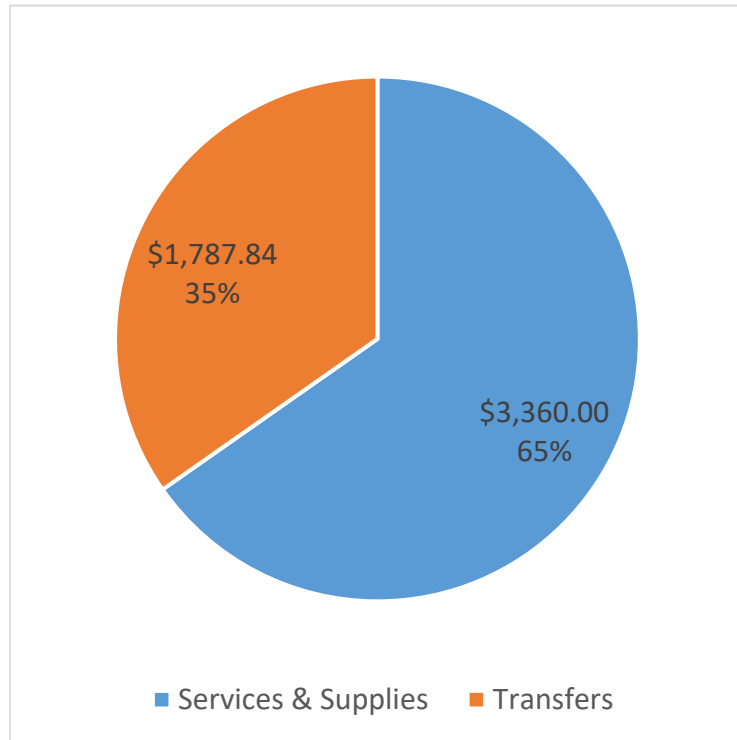
6100	Labor & Support-IT Services	0.00	0.00	0.00
6110	IT Purchased Services	630.00	1,500.00	1,500.00
7100	Copier Contract-Maint & Usage	765.84	2,500.00	2,500.00
7202	Building Alarms & Security	420.00	1,100.00	1,100.00
7204	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00
7500	Schedule A Charges	0.00	2,521,923.00	2,521,923.00
Total Contract Services		4,286.42	2,533,023.00	2,533,023.00

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	25,000.00	5,000.00	No Grant Purchase this year
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
6611	Water Rescue Equipment	0.00	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
7234	Oxygen Supplies & Cylinder Rent	376.40	350.00	1,300.00	Change in Service type and Cost is up.
7238	Paramedic & EMT Small Tools & Supplies	7,220.16	40,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
7252	Misc Hardware	35.38	1,200.00	1,200.00	
Total Equipment & Tools		10,404.71	93,350.00	61,300.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	36.00	36.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		0.00	96.00	96.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	7,209.79	7,200.00	7,200.00	
7325	Insurance	64,488.83	64,120.00	64,500.00	Actual
Total Ins., Licenses & Regulatory Fees		71,698.62	73,320.00	73,700.00	
Legal & Professional					
7320	Professional & Consulting Services	2,213.18	3,000.00	8,000.00	\$7500 Tena for MapBook Update
7326	Legal Services	6,022.32	750.00	10,000.00	Legal Counsel for Overage Reimbursement
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		8,235.50	5,250.00	19,500.00	

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
Office/Operations					
7140	General Supplies & Minor Equipment	2,434.73	5,000.00	5,000.00	
7160	Postage, Shipping & Mail Supplies	4.44	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	64.75	1,000.00	1,000.00	
7240	Propane	0.00	100.00	300.00	Cost is up
Total Office/Operations		2,503.92	10,200.00	10,400.00	
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	249.55	500.00	500.00	
7224	Kitchen Cookware & Utensils	427.50	800.00	800.00	
7330	Misc Operating Expenses	0.00	6,000.00	1,000.00	
Total Other Expense		677.05	8,000.00	3,000.00	
Rent & Utilities					
6000	Cell Phones	405.50	840.00	910.00	Cost went up
6025	Telephone	1,047.95	3,000.00	2,400.00	
8610	Electric	2,459.32	1,000.00	2,460.00	Actual - true up
8620	Gas Service	459.80	2,500.00	2,500.00	
8630	Trash Services	1,538.55	2,800.00	2,800.00	
8640	Water and Water Services	2,162.78	6,000.00	6,000.00	
8659	Utility Cable Charges	785.62	2,200.00	2,200.00	
8670	Street Lighting	61.56	135.00	135.00	
Total Rent & Utilities		8,921.08	18,475.00	19,405.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	525.92	500.00	526.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	189.74	5,000.00	3,000.00	
6750	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	23,426.92	1,600.00	24,500.00	Engine Failure and Replacement
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
6900	R & M - Buildings & Structures	6,033.05	28,000.00	28,000.00	
Total Repairs &		30,175.63	38,800.00	59,726.00	
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	394.64	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		394.64	1,400.00	1,400.00	
Total Services & Supplies		137,348.57	2,786,914.00	2,786,550.00	
Capital Outlay					
9006	Infrastructure CIP	20,567.45	82,567.00	62,567.00	
9085	Vehicle Purchase	0.00	40,000.00	40,000.00	Outfitting new Command Vehicle and Utility
Total Capital Outlay		20,567.45	122,567.00	102,567.00	
Reserves					
9504	*Vehicle Replacement	0.00	103,318.00	103,318.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	193,318.00	193,318.00	
TRANSFERS					
9511	Interfund Transfer Out	37,544.64	75,089.28	75,089.28	
Total Transfers		37,544.64	75,089.28	75,089.28	
Total Expenditures		279,787.43	3,477,053.28	3,456,689.28	

400 - VISTA DE ORO			
Fund 400 Budget Category	2023-2024 Budget	2023-2024 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	\$1,787.84	\$1,787.84	\$0.00
TOTAL Expenditures	\$5,147.84	\$5,147.84	\$0.00
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00



400 - VISTA DE ORO

Fiscal YTD 12/31/2023	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
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REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	1,358.06	6,000.00	6,000.00
Total Special Taxes & Assessments		1,358.06	6,000.00	6,000.00
Total Revenues		1,358.06	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	168.75	600.00	600.00	Wallace Group Engineering services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		168.75	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

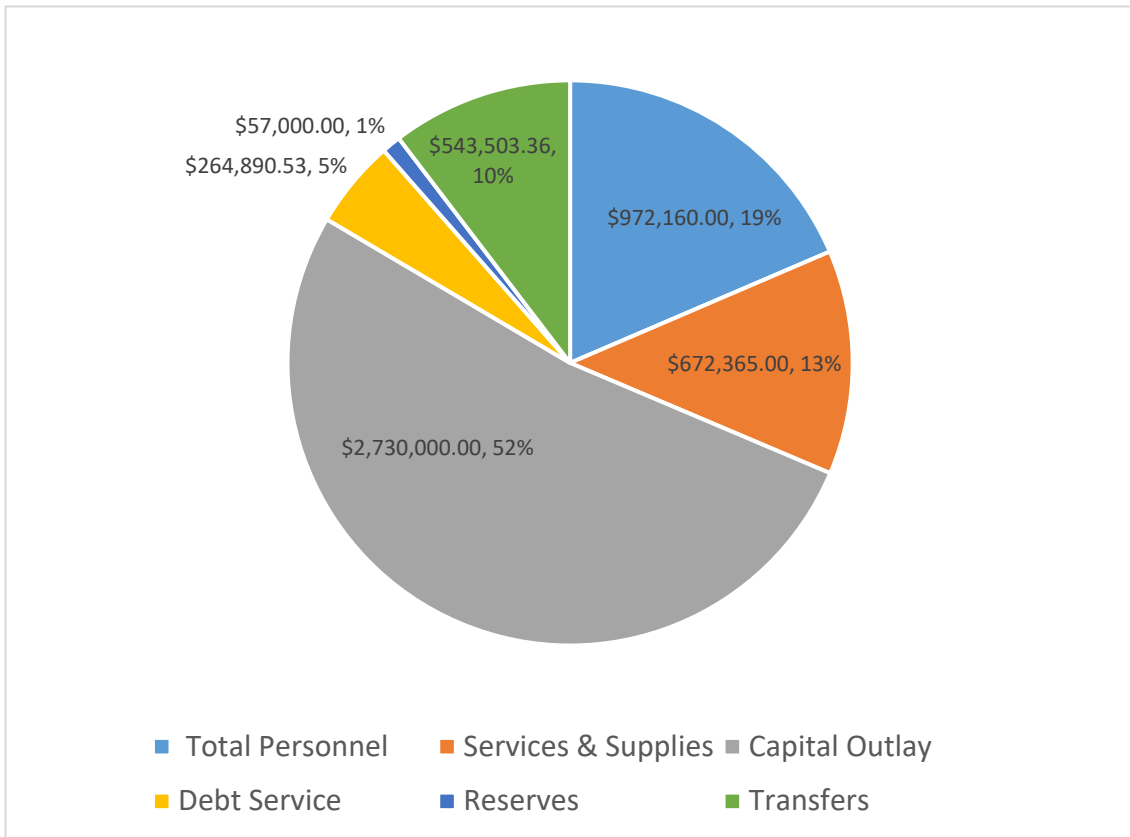
Rent & Utilities

8670	Street Lighting	1,791.93	2,460.00	2,460.00
Total Rent & Utilities		1,791.93	2,460.00	2,460.00
Total Services & Supplies		1,960.68	3,360.00	3,360.00

TRANSFERS

9511	Interfund Transfer Out	893.88	1,787.84	1,787.84
Total Transfers		893.88	1,787.84	1,787.84
Total Expenditures		2,854.56	5,147.84	5,147.84

500 - Water			
Fund 500 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,212,526.10	\$3,309,526.10	\$97,000.00
Expenditures			
Total Personnel	\$955,980.00	\$972,160.00	\$16,180.00
Services & Supplies	\$636,717.00	\$672,365.00	\$35,648.00
Capital Outlay	\$1,922,000.00	\$2,730,000.00	\$808,000.00
Debt Service	\$264,890.53	\$264,890.53	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$543,503.36	\$543,503.36	\$0.00
TOTAL Expenditures	\$4,380,090.89	\$5,239,918.89	\$859,828.00
TOTAL Revenue	\$3,212,526.10	\$3,309,526.10	\$97,000.00



500 - WATER

**Fiscal YTD
12/31/2023**

**FY 2023-2024
Budget**

**FY 2023-2024
Mid-Year Budget**

Notes

REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	80,735.23	50,102.00	50,102.00	
	Total Property Taxes	80,735.23	50,102.00	50,102.00	
Grant Revenue					
4950	Grants	0.00	0.00	0.00	
4965	BMC	23,905.56	0.00	0.00	
	Total Grant Revenue	23,905.56	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	1,208,287.00	2,466,860.00	2,466,860.00	
4102	Residential- Multi - Family-Water Sales	123,194.50	253,274.00	253,274.00	
4103	Commercial, Home Care, Retail-Water Sales	283,604.77	348,830.00	348,830.00	
4104	Irrigation- Water Sales	34,656.21	34,568.00	34,568.00	
4114	Water Other Service Revenues	35.62	1,000.00	1,000.00	
4931	Water Activation Fees	2,200.00	6,000.00	6,000.00	
4932	Penalties	12,741.06	21,000.00	21,000.00	
4933	Door Hangers/Lockout Notices	4,700.00	12,000.00	12,000.00	
4937	NSF Fees	250.00	400.00	400.00	
	Total Service Charges & Fees	1,669,669.16	3,143,932.00	3,143,932.00	
Other Revenues					
4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	7,961.55	6,000.00	9,000.00	Service upgrades, Surplus sales
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	7,961.55	6,000.00	9,000.00	

500 - WATER

**Fiscal YTD
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Notes

Use of Money & Property

4504	Interest Income	3,425.24	6,492.10	6,492.10	From Drainage Loan
4510	Investment Income on funds	63,316.51	6,000.00	100,000.00	
4511	Unrealized Change in Value	33,735.77	0.00	0.00	
Total Use of Money & Property		100,477.52	12,492.10	106,492.10	
Total Revenues		1,882,749.02	3,212,526.10	3,309,526.10	

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	11,120.28	27,800.00	27,800.00	
8045	Overtime Pay	3,916.08	10,000.00	10,000.00	
8050	Administrative Leave Pay	1,895.76	2,200.00	2,200.00	
8051	Floating Holiday Pay	1,291.52	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	247,166.00	550,450.00	555,450.00	
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	11,009.78	14,000.00	18,000.00	
8063	Standby Pay	12,901.94	32,950.00	28,000.00	
8066	Comp Time Used	9,096.51	18,000.00	18,000.00	
8081	Vacation Pay	21,783.72	22,000.00	32,000.00	
Total Salaries/Wages		320,181.59	684,900.00	698,950.00	

Slight Increase of 2% to the overall salaries portion. This is due to 27 payrolls in the Fiscal Year.

Payroll Taxes & Benefits

5030	Life Insurance - ER	870.41	2,000.00	2,000.00	
5031	Disability Insurance	522.49	1,100.00	1,100.00	
5035	AD & D Insurance	197.01	450.00	450.00	
5040	LTD Insurance	2,375.07	5,000.00	5,000.00	
5050	Medicare - ER	4,787.41	9,600.00	9,600.00	
5060	Cafeteria Plan - ER	38,725.66	75,000.00	76,500.00	
5070	Retirement ER - Regular	67,913.52	140,000.00	140,000.00	
5075	Retirees Medical - ER	1,072.52	2,000.00	2,000.00	
5102	CA Training Tax - ER	0.00	50.00	50.00	
5120	Workers Comp Insurance - ER	19,946.37	19,320.00	19,950.00	Actual

500 - WATER

**Fiscal YTD
12/31/2023**

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

5124	Retirement - ER - Tier 2	7,211.28	14,400.00	14,400.00
Total Payroll Taxes & Benefits		143,621.74	268,920.00	271,050.00
Employment Services				
5100	Unemployment Insurance - ER	0.00	2,000.00	2,000.00
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00
6230	Medical Exam	0.00	160.00	160.00
Total Employment Services		0.00	2,160.00	2,160.00
Total Personnel		463,803.33	955,980.00	972,160.00
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	108.74	2,600.00	2,600.00
7248	Uniform Safety Boots	350.00	1,000.00	875.00
Total Clothing & Uniform		458.74	3,600.00	3,475.00
Contract Services				
6100	Labor & Support-IT Services	1,810.02	3,250.00	3,250.00
6110	IT Purchased Services	844.94	2,000.00	2,000.00
7250	Water Quality Testing	28,505.00	70,000.00	60,000.00
7255	Security Services	1,980.00	5,500.00	4,000.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	527.93	850.00	1,056.00
Total Contract Services		33,667.89	81,600.00	70,306.00
Equipment & Tools				
6438	Disinfection Feed Pumps	525.06	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	1,092.01	3,500.00	3,500.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	1,614.67	3,000.00	2,000.00
Total Equipment & Tools		3,231.74	9,700.00	8,700.00

500 - WATER

**Fiscal YTD
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Mid-Year Budget**

Notes

Financial Services

7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	12.00	300.00	300.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
Total Financial Services		12.00	350.00	350.00	

Ins., Lic. & Regulatory Fees

6120	Computer Licenses	4,479.80	8,000.00	8,000.00	
6340	Misc Fees	500.00	900.00	900.00	
6342	Fees - Regulatory	22,633.12	25,000.00	25,000.00	
6345	Property Taxes & Assess. Costs	2,561.30	3,000.00	7,500.00	\$4200 fee not accounted for related to SB 2557
7325	Insurance	87,735.00	88,165.00	88,165.00	
		117,909.22	125,065.00	129,565.00	

Total Ins., Lic. & Regulatory Fees

Legal & Professional

7318	Professional & Consulting BMC	257,470.34	120,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	8,967.62	25,000.00	20,000.00	
7326	Legal Services	425.00	3,000.00	3,000.00	
7336	Legal Services-ISJ	0.00	0.00	0.00	
7340	Legal Notifications	332.51	1,000.00	1,000.00	
Total Legal & Professional		267,195.47	149,000.00	164,000.00	

Office/Operations

6130	Computer Hardware	1,412.02	3,500.00	1,800.00	Only one new computer needed this FY
6140	Computer Software	2,000.00	2,000.00	2,000.00	
7140	General Supplies & Minor Equipment	352.76	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	3,986.38	9,000.00	10,000.00	Increase in rates, based on FY 22/23 actual
7180	Billing Supplies, Forms & Printing	9,290.33	18,750.00	21,000.00	Increase in rates, based on FY 22/23 actual
7226	Membership & Dues	1,200.65	3,000.00	3,065.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	440.47	5,000.00	1,000.00	

500 - WATER

**Fiscal YTD
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Notes

7237	Process Control & Treatment Supplies	4,236.39	10,000.00	10,000.00
7239	Water Treatment Chemicals	10,401.53	13,000.00	20,000.00
7249	Safety Supplies	1,341.93	500.00	1,200.00
Total Office/Operations		34,662.46	65,750.00	71,065.00

Other Expenses

7330	Misc Operating Expenses	0.00	250.00	250.00
7348	Water Conservation Program	795.00	5,000.00	2,000.00
Total Other Expense		795.00	5,250.00	2,250.00

Rent & Utilities

6000	Cell Phones	1,070.38	3,500.00	2,200.00
6025	Telephone	5,995.80	13,000.00	13,000.00
7352	Rent - Offices & Other Structures	0.00	0.00	0.00
8610	Electric	72,121.74	115,000.00	145,000.00
8620	Gas Service	40.47	250.00	250.00
8630	Trash Services	1,769.59	3,150.00	3,205.00
8644	Disposal Services	4,301.00	5,000.00	7,600.00
8670	Street Lighting	321.25	432.00	640.00
Total Rent & Utilities		85,620.23	140,332.00	171,895.00

Repairs & Maintenance

6405	R & M - Extinguishers	508.67	450.00	509.00
6422	R & M - Hydrants	851.98	1,300.00	1,300.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,766.28	4,000.00	4,000.00
6641	R & M - Wells	414.28	5,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	650.43	1,200.00	1,200.00
6800	R & M - Grounds & Collection Systems	110.11	600.00	600.00
6830	Paving & Concrete	208.34	4,000.00	500.00

Actual

500 - WATER

		Fiscal YTD 12/31/2023	FY 2023-2024 Budget	FY 2023-2024 Mid-Year Budget	Notes
6900	R & M - Buildings & Structures	2,442.69	10,000.00	10,000.00	
7241	R & M - Water Distribution System	2,493.90	5,000.00	5,000.00	
Total Repairs & Maintenance		9,446.68	31,550.00	24,109.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	350.00	Annual Safety Training Publication and website is \$349
7324	Education & Training Fees	2,003.25	1,000.00	2,000.00	Org. Development Training
8410	Certifications	180.00	500.00	500.00	
8510	Lodging & Meals - Local	75.00	1,400.00	1,400.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	534.22	370.00	600.00	Original budget was only for one trip. We had two trips this year.
Total Travel & Training		2,792.47	3,520.00	4,850.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	840.26	800.00	1,600.00	
7211	Misc Fuel & Diesel	1,425.38	4,500.00	4,500.00	
7220	Gasoline	3,910.21	9,000.00	9,000.00	
7228	Markings & Other Misc Services	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,768.17	6,500.00	6,500.00	
Total Vehicle Maintenance & Repairs		7,944.02	21,000.00	21,800.00	
Total Services & Supplies		563,735.92	636,717.00	672,365.00	
Capital Outlay					
9006	Infrastructure CIP	663,634.75	1,922,000.00	2,730,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	Next FY
Total Capital Outlay		663,634.75	1,922,000.00	2,730,000.00	

500 - WATER

**Fiscal YTD
12/31/2023**

**FY 2023-2024
Budget**

**FY 2023-2024
Mid-Year Budget**

Notes

Debt Service

9022	Debt Service - Principal	192,409.45	192,409.45	192,409.45
9023	Debt Service - Interest & Annual Fee	33,179.92	63,954.75	63,954.75
9024	Loan Administration Fee	7,963.18	8,526.33	8,526.33

Total Debt Service 233,552.55 264,890.53 264,890.53

Reserves

9571	*Capital Outlay Reserve	0.00	0.00	0.00
9572	*General Contingency	0.00	57,000.00	57,000.00

Total Reserves 0.00 57,000.00 57,000.00

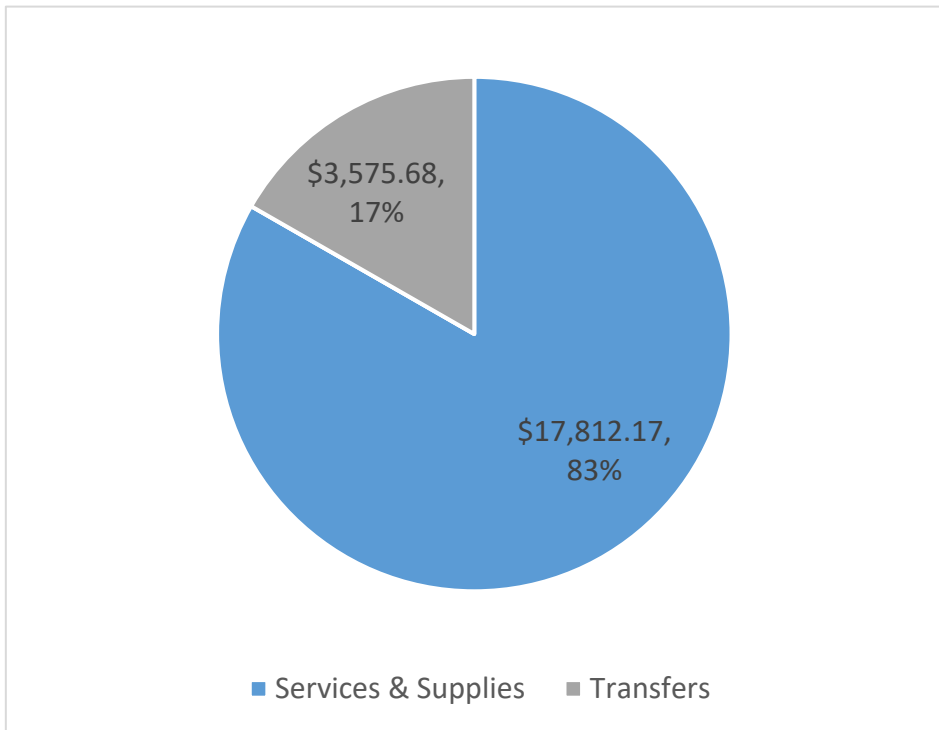
TRANSFERS

9511	Interfund Transfer Out	271,751.70	543,503.36	543,503.36
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Total Transfers 271,751.70 543,503.36 543,503.36

Total Expenditures 2,196,478.25 4,380,090.89 5,239,918.89

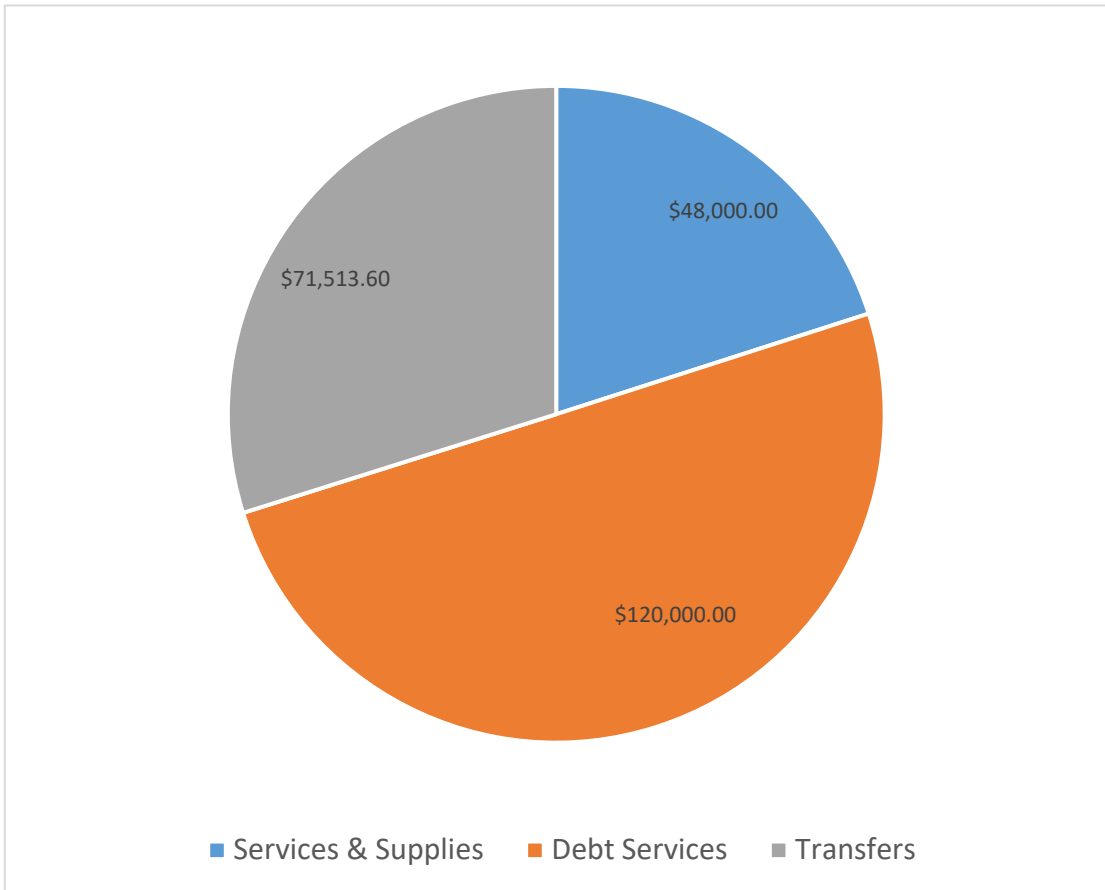
600 - Wastewater			
Fund 600 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$21,082.85	\$21,082.85	\$0.00
Expenditures			
Services & Supplies	\$17,812.17	\$17,812.17	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,575.68	\$3,575.68	\$0.00
TOTAL Expenditures	\$21,387.85	\$21,387.85	\$0.00
TOTAL Revenue	\$21,082.85	\$21,082.85	\$0.00



600 - WASTEWATER		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 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	26.12	21,082.85	21,082.85	
Total Revenues		26.12	21,082.85	21,082.85	
<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	244.08	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		244.08	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	6,032.76	15,692.17	15,692.17	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		6,032.76	15,692.17	15,692.17	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		8,091.84	17,812.17	17,812.17	
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 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
TRANSFERS					
9511	Interfund Transfer Out	1,787.82	3,575.68	3,575.68	
	Total Transfers	1,787.82	3,575.68	3,575.68	
	Total Expenditures	9,879.66	21,387.85	21,387.85	

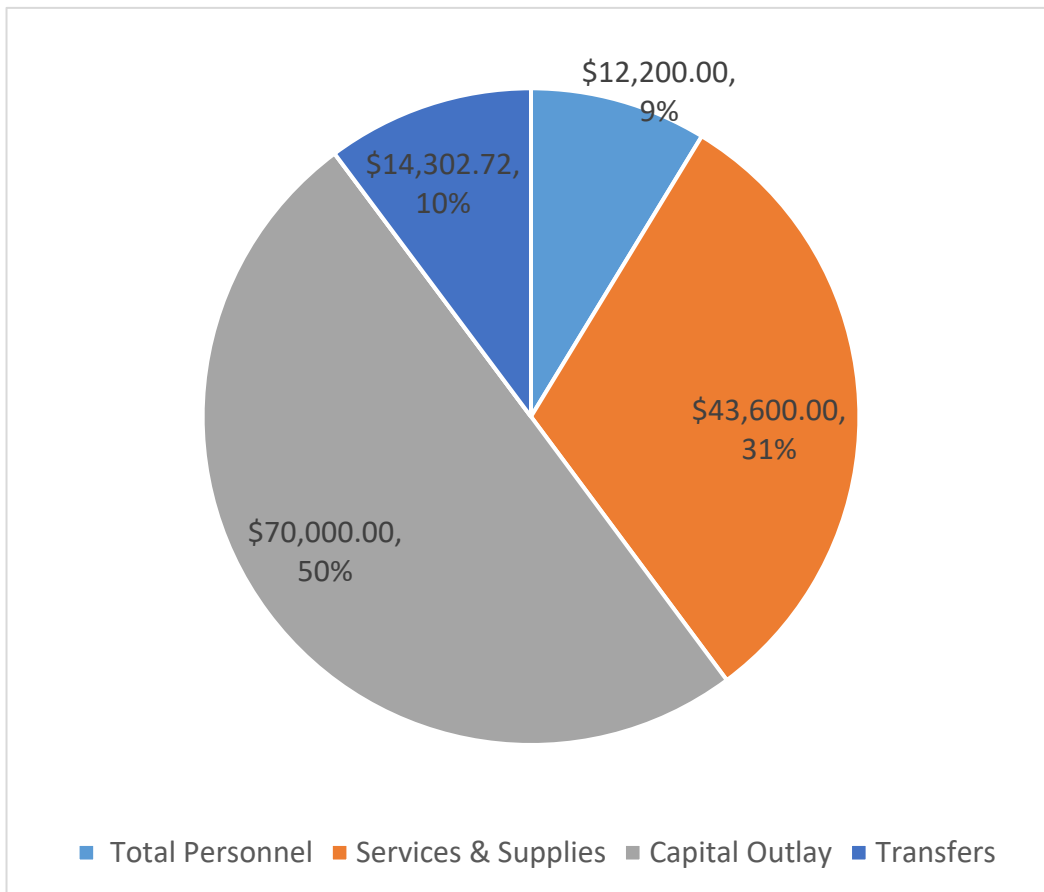
650 - Solid Waste			
Fund 800 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$350,000.00	\$350,000.00	\$0.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$17,000.00	\$48,000.00	\$31,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,513.60	\$71,513.60	\$0.00
TOTAL Expenditures	\$208,513.60	\$239,513.60	\$31,000.00
TOTAL Revenue	\$350,000.00	\$350,000.00	\$0.00



650 - Solid Waste		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4800	Franchise Revenue	151,093.23	350,000.00	350,000.00	
Total Property Taxes		151,093.23	350,000.00	350,000.00	
Use of Money & Property					
4510	Investment Income on funds	2,903.27	0.00	0.00	
Total Use of Money & Property		2,903.27	0.00	0.00	
Total Revenues		153,996.50	350,000.00	350,000.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries paid through the cost allocation plan					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	42.55	4,000.00	35,000.00	Rate setting study; base year rate review
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	2,000.00	2,000.00	
Total Legal & Professional		42.55	8,000.00	39,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	277.25	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		277.25	3,500.00	3,500.00	
Other Expense					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	0.00	2,500.00	2,500.00	
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
Total Other Expense		0.00	4,000.00	4,000.00	
Rent & Utilities					
Paid through cost allocation plan					

650 - Solid Waste		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 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		319.80	17,000.00	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	0.00	0.00	
Total Reserves			0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	35,756.82	71,513.60	71,513.60	
Total Transfers		35,756.82	71,513.60	71,513.60	
Total Expenditures		96,076.62	208,513.60	239,513.60	

800 - Drainage			
Fund 800 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$247,331.39	\$247,331.39	\$0.00
Expenditures			
Total Personnel	\$12,200.00	\$12,200.00	\$0.00
Services & Supplies	\$33,950.00	\$43,600.00	\$9,650.00
Capital Outlay	\$18,000.00	\$70,000.00	\$52,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,302.72	\$14,302.72	\$0.00
Debt Service	\$63,890.50	\$63,890.50	\$0.00
TOTAL Expenditures	\$142,343.22	\$203,993.22	\$61,650.00
TOTAL Revenue	\$247,331.39	\$247,331.39	\$0.00



800 - DRAINAGE		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	109,804.39	109,804.39	
4035	Zone D & F Property Taxes	11,458.85	41,679.00	41,679.00	
Total Property Taxes		11,458.85	151,483.39	151,483.39	
Special Taxes & Assessments					
4400	Drainage Assessments	23,462.00	95,248.00	95,248.00	
Total Special Taxes & Assessments		23,462.00	95,248.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	143.00	0.00	0.00	
Total Other Revenues		143.00	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	8,321.80	600.00	600.00	
Total Use of Money & Property		8,321.80	600.00	600.00	
Total Revenues		43,385.65	247,331.39	247,331.39	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	4,475.33	12,000.00	12,000.00	
Total Salaries/Wages		4,475.33	12,200.00	12,200.00	
Total Personnel		4,475.33	12,200.00	12,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	4,656.95	300.00	5,000.00	Increased to cover Roll off at Vista Court

800 - DRAINAGE		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
7242	Minor Tools, Accessories & Field Machines	1,641.32	300.00	2,000.00	Surveillance Equipment at Cabrillo Basin
Total Equipment & Tools		6,298.27	600.00	7,000.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,067.00	7,200.00	7,600.00	
6345	Property Taxes & Assessments Costs	388.11	600.00	1,500.00	related to SB 2557, true up at end of fiscal year
7325	Insurance	852.32	900.00	900.00	
Total Insurance, Licenses & Regulatory Fees		8,307.43	8,700.00	10,000.00	
Legal & Professional					
7320	Professional & Consulting Services	101.65	3,000.00	3,000.00	
7326	Legal Services	5,915.00	5,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		6,016.65	8,000.00	9,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	526.64	100.00	600.00	Sand bags purchase
Total Office/Operations		526.64	650.00	1,150.00	
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	546.87	1,100.00	1,350.00	Increase in cost
6025	Telephone	170.36	250.00	350.00	Increase in cost
8610	Electric	611.85	1,500.00	1,500.00	
8670	Street Lighting	593.95	1,100.00	1,200.00	
Total Rent & Utilities		1,923.03	3,950.00	4,400.00	

800 - DRAINAGE		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
Repairs & Maintenance					
6405	R & M - Extinguishers	48.45	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	0.00	400.00	400.00	
6800	R & M - Grounds & Collection Systems	138.32	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
Total Repairs & Maintenance		666.74	8,050.00	8,050.00	
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	356.34	1,200.00	1,200.00	
7220	Gasoline	977.57	2,500.00	2,500.00	
Total Vehicle Maintenance & Repairs		1,333.91	3,700.00	3,700.00	
Total Services & Supplies		25,072.67	33,950.00	43,600.00	
Debt Service					
2491	Internal Loan Due Water-500	28,520.02	57,398.40	57,398.40	
9023	Debt Service - Interest	3,425.25	6,492.10	6,492.10	
Total Debt Service		31,945.27	63,890.50	63,890.50	
Capital Outlay					
9006	Infrastructure CIP	11,476.74	18,000.00	70,000.00	
Total Capital Outlay		11,476.74	18,000.00	70,000.00	

800 - DRAINAGE		Fiscal YTD 12/31/2023	FY 2023- 2024 Budget	FY 2023- 2024 Mid- Year Budget	Notes
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Reserves

9571	*Capital Outlay Reserve	0.00	0.00	0.00	
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Total Reserves			0.00	0.00	
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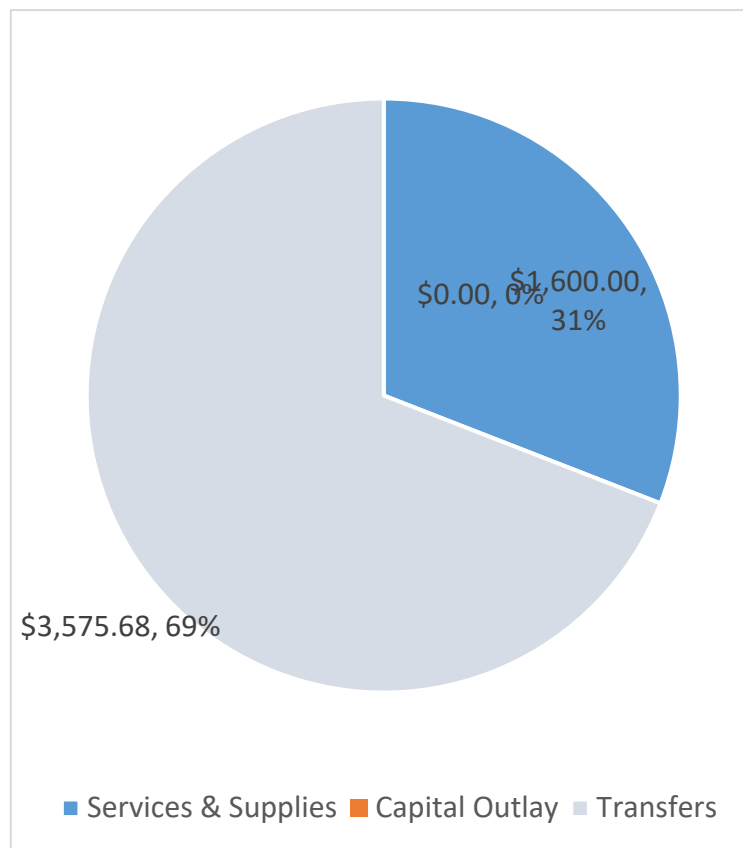
TRANSFERS

9511	Interfund Transfer Out	7,151.34	14,302.72	14,302.72	
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Total Transfers		7,151.34	14,302.72	14,302.72	
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Total Expenditures		80,121.35	142,343.22	203,993.22	
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900 - Parks & Recreation			
Fund 900 Budget Category	2023-2024 Budget	2023-2024 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$15,700.00	\$25,000.00	\$9,300.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$0.00	-\$42,000.00
Transfers	\$3,575.68	\$3,575.68	\$0.00
TOTAL Expenditures	\$47,175.68	\$5,175.68	-\$42,000.00
TOTAL Revenue	\$15,700.00	\$25,000.00	\$9,300.00



900 - PARKS & RECREATION

Fiscal YTD FY 2023-2024 FY 2023-2024
12/31/2023 Budget Mid-Year
Budget

Notes

REVENUE				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	15,000.00	15,000.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	15,000.00	15,000.00
Use of Money & Property				
4510	Investment Income on funds	8,193.03	700.00	10,000.00
4511	Unrealized Change in Value	888.38	0.00	0.00
Total Use of Money & Property		9,081.41	700.00	10,000.00
Total Revenues		9,081.41	15,700.00	25,000.00
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	126.32	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		126.32	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		126.32	1,600.00	1,600.00
Capital Outlay				
9006	Infrastructure CIP	0.00	42,000.00	0.00
Total Capital Outlay		0.00	42,000.00	0.00
TRANSFERS				
9511	Interfund Transfer Out	1,787.82	3,575.68	3,575.68
Total Transfers		1,787.82	3,575.68	3,575.68
Total Expenditures		1,914.14	47,175.68	5,175.68

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	\$1,084,000.00	\$294,000.00	
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
	TOTAL		\$1,084,000.00	\$294,000.00	
	FY 23/24 Projects				
500/9006	Program "C" Well Construction	\$1,122,000.00	\$1,084,000.00	\$294,000.00	
500/9006	16th St. Tank North Rehabilitation	\$700,000.00			Revised estimate
500/9006	Heavy Equipment Storage Structure	\$100,000.00			Revised estimate
	TOTAL	\$1,922,000.00			

FY 2023-24 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	\$2,030,000.00	Pending
500/9006	16th St. North Tank Rehabilitation	\$490,000.00	\$600,000.00	Complete
500/9006	Heavy Equipment Storage Structure	\$100,000.00	\$100,000.00	Pending
	TOTAL	\$1,968,000.00	\$2,730,000.00	