

**Los Osos Community Services District**

# **FINAL BUDGET**

**FISCAL YEAR 2025-2026**



## **BOARD OF DIRECTORS**

**Christine Womack, President**

**Matthew D. Fourcroy, Vice President**

**Charles L. Cesena, Director**

**Tom Cross, Director**

**Richard Hubbard, Director**

**June 5, 2025**



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

### **Office:**

Laura Durban, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

### **Field Operations:**

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Mitchell Rick, Water Resources Operator

Clint Requa, Water Resources Operator

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

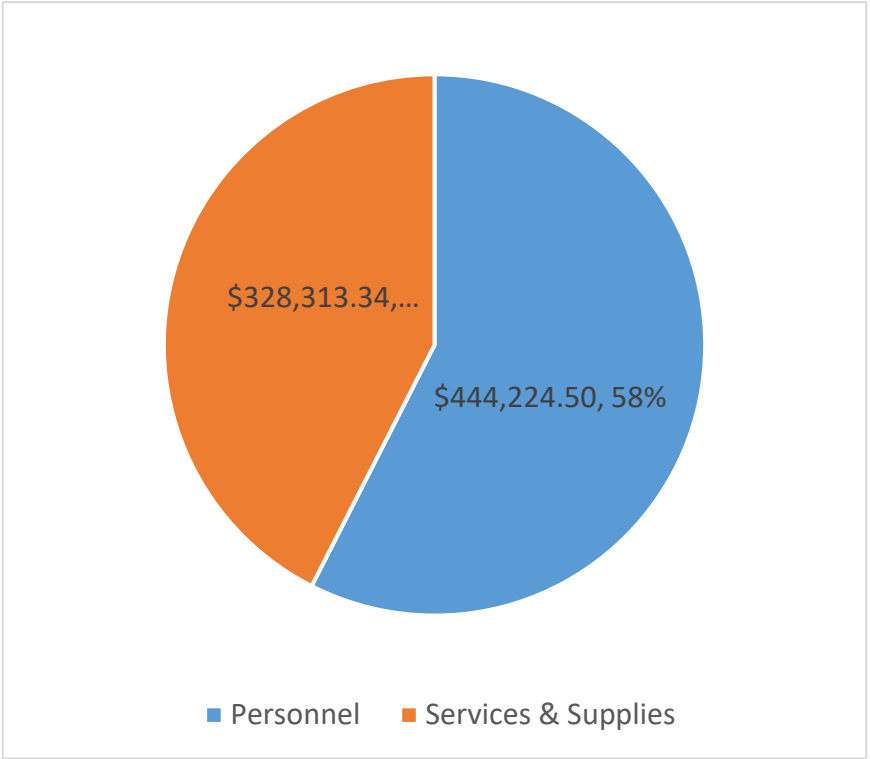
Thank you all for your hard work.



Ron Munds  
General Manager

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

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Mid- Year Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$753,887.50	\$772,537.84	\$18,650.34
<b>Expenditures</b>			
<b>Personnel</b>	\$432,229.50	\$444,224.50	\$11,995.00
<b>Services &amp; Supplies</b>	\$323,658.00	\$328,313.34	\$4,655.34
<b>TOTAL Expenditures</b>	<b>\$755,887.50</b>	<b>\$772,537.84</b>	<b>\$16,650.34</b>
<b>TOTAL Revenue</b>	<b>\$753,887.50</b>	<b>\$772,537.84</b>	<b>\$18,650.34</b>



**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/25**

**FY 2024-2025  
Budget**

**FY 2025-2026  
Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	565,415.55	753,887.50	768,037.84
4930	Other Revenue	353.04	0.00	0.00

**Total Service Charges & Fees**      565,768.59      753,887.50      768,037.84

**Use of Money & Property**

4510	Investment Income on funds	4,631.51	4,500.00	4,500.00
4511	Unrealized Change in Value	1,196.53	0.00	0.00

**Total Use of Money & Property**      5,828.04      4,500.00      4,500.00

**Total Revenues**      **571,596.63**      **758,387.50**      **772,537.84**

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	8,150.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	12,439.50	14,400.00	14,600.00	
8045	Overtime Pay	0.00	500.00	500.00	
8050	Administrative Leave Pay	4,985.26	6,000.00	6,200.00	
8051	Floating Holiday Pay	1,897.52	2,700.00	2,750.00	
8054	Salaries & Wages - Regular	216,854.43	297,000.00	306,500.00	
8060	Sick Leave Pay	3,893.34	6,600.00	7,000.00	
8066	Comp Time Used	104.68	300.00	300.00	
8081	Vacation Pay	14,093.53	14,000.00	14,000.00	

**Total Salaries/Wages**      262,418.26      356,000.00      366,350.00

**Payroll Taxes & Benefits**

5020	FICA - ER	505.30	1,116.00	1,116.00
5030	Life Insurance - ER	309.40	525.00	425.00

**100 - ADMINISTRATION**

		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>FY 2025-2026 Budget</b>	<b>Notes</b>
5031	Disability Insurance	308.72	600.00	550.00	
5032	Employee Assistance Program	74.70	101.00	101.00	
5035	AD & D Insurance	65.02	125.00	100.00	
5040	LTD Insurance	1,397.05	1,900.00	2,005.00	
5050	Medicare - ER	3,956.44	5,200.00	5,300.00	
5060	Cafeteria Plan - ER	21,117.70	29,000.00	30,250.00	
5070	Retirement ER - Regular	210.00	500.00	500.00	
5075	Retirees Medical - ER	1,586.43	2,250.00	2,250.00	
5102	CA Employee Training Tax - ER	18.65	37.50	37.50	
5120	Workers Comp Insurance - ER	2,230.69	2,325.00	2,550.00	Estimated Increase is 8.28%
5124	Retirement - ER - Tier 2	21,278.70	31,000.00	31,500.00	UAL \$4030 plus 8.27%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>53,058.80</b>	<b>74,679.50</b>	<b>76,684.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	468.36	1,200.00	800.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	190.00	
<b>Total Employment Services</b>		<b>468.36</b>	<b>1,550.00</b>	<b>1,190.00</b>	
<b>Total Personnel</b>		<b>315,945.42</b>	<b>432,229.50</b>	<b>444,224.50</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
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>	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/25FY 2024-2025  
BudgetFY 2025-2026  
Budget

Notes

**Contract Services**

6100	Labor & Support- IT Services	11,039.26	11,000.00	9,500.00	
6110	IT Purchased Services	21,575.80	28,500.00	34,000.00	Increase in website cost, internet, and Office 365
7100	Copier Contract- Maint & Usage	2,837.53	3,720.00	3,720.00	
7255	Security Services	315.00	500.00	500.00	
7321	Janitorial Cleaning & Supplies	2,439.00	3,450.00	3,450.00	
7342	Public Meeting Recordings	3,274.93	5,600.00	5,600.00	
<b>Total Contract Services</b>		<b>41,481.52</b>	<b>52,770.00</b>	<b>56,770.00</b>	

**Financial Services**

7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	5,124.27	7,300.00	7,300.00	
<b>Total Financial Services</b>		<b>5,124.27</b>	<b>7,500.00</b>	<b>7,500.00</b>	

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

6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	19,097.46	19,098.00	20,000.00	
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	48,195.67	48,300.00	56,288.34	Estimated 16.539% Increase
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>67,293.13</b>	<b>67,628.00</b>	<b>76,518.34</b>	

**Legal & Professional**

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	24,000.00	24,000.00	24,000.00	
7320	Professional & Consulting Services	649.34	800.00	3,200.00	GASB 75 \$2980
7326	Legal Services	7,972.42	20,000.00	20,000.00	

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/25**

**FY 2024-2025  
Budget**

**FY 2025-2026  
Budget**

**Notes**

7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	309.63	1,000.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>75,431.39</b>	<b>106,300.00</b>	<b>107,700.00</b>	

**Office/Operations**

6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	
6130	Computer Hardware	12,624.04	12,910.00	4,000.00	
7140	General Supplies & Minor Equipment	5,730.26	10,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	1,123.42	1,700.00	1,700.00	
7226	Membership & Dues	9,073.00	9,175.00	9,400.00	CSDA and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
<b>Total Office/Operations</b>		<b>28,550.72</b>	<b>33,785.00</b>	<b>24,100.00</b>	

**Other Expense**

7330	Misc Operating Expenses	2.50	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	(10.00)	200.00	200.00	
<b>Total Other Expense</b>		<b>(7.50)</b>	<b>225.00</b>	<b>225.00</b>	

**Rent & Utilities**

6000	Cell Phones	1,137.50	1,560.00	1,560.00	
6025	Telephone	1,996.48	3,200.00	3,200.00	
7350	Rent - Meetings	0.00	200.00	0.00	
7352	Rent - Offices & Other Structures	30,600.00	40,800.00	40,800.00	

**100 - ADMINISTRATION**Fiscal YTD  
03/31/25FY 2024-2025  
BudgetFY 2025-2026  
Budget

Notes

		Fiscal YTD 03/31/25	FY 2024-2025 Budget	FY 2025-2026 Budget	Notes
8610	Electric	3,199.48	4,000.00	4,250.00	
8620	Gas Service	581.84	700.00	700.00	
<b>Total Rent &amp; Utilities</b>		<b>37,515.30</b>	<b>50,460.00</b>	<b>50,510.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	92.54	125.00	125.00	
6900	R & M - Buildings & Structures	165.00	165.00	165.00	
<b>Total Repairs &amp; Maintenance</b>		<b>257.54</b>	<b>290.00</b>	<b>290.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	265.00	500.00	500.00	
7370	Travel Expense	1,339.27	2,300.00	2,300.00	
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	323.08	600.00	600.00	For Directors
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>1,927.35</b>	<b>4,500.00</b>	<b>4,500.00</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>257,573.72</b>	<b>323,658.00</b>	<b>328,313.34</b>	
<b>Total Expenditures</b>		<b>573,519.14</b>	<b>753,887.50</b>	<b>772,537.84</b>	

**COST ALLOCATION PLAN**

**FISCAL-YEAR 2025-2026**

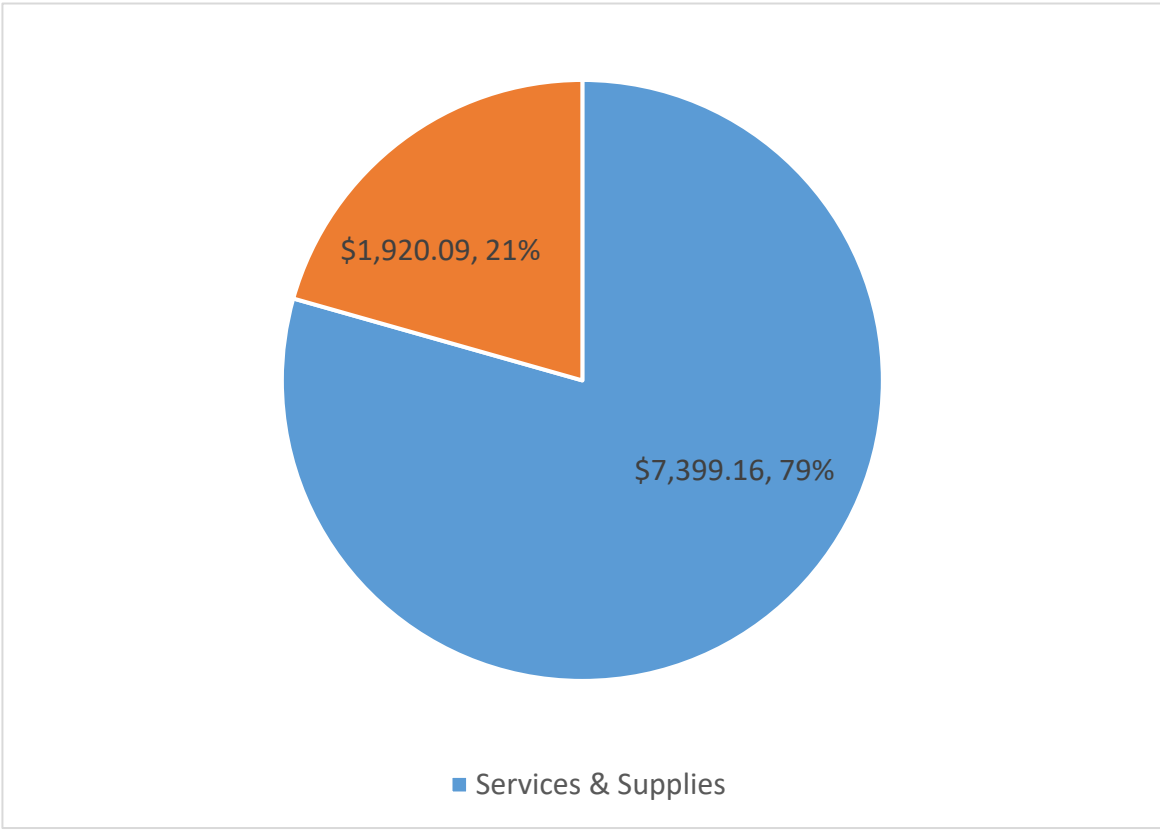
**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$768,037.84**

	<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>Proposed Allocation</b>	12.50%	71.00%	11.00%	2.00%	2.50%	0.25%	0.25%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$96,004.73	\$545,306.87	\$84,484.16	\$15,360.76	\$19,200.95	\$1,920.09	\$1,920.09	\$3,840.19	\$768,037.84

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

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$10,000.00	\$10,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,399.16	\$7,399.16	\$0.00
<b>Transfers</b>	\$1,884.72	\$1,920.09	\$35.38
<b>TOTAL Expenditures</b>	<b>\$9,283.88</b>	<b>\$9,319.25</b>	<b>\$35.38</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>\$680.75</b>	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
03/31/25

FY 2024-2025  
Budget

FY 2025-2026  
Budget

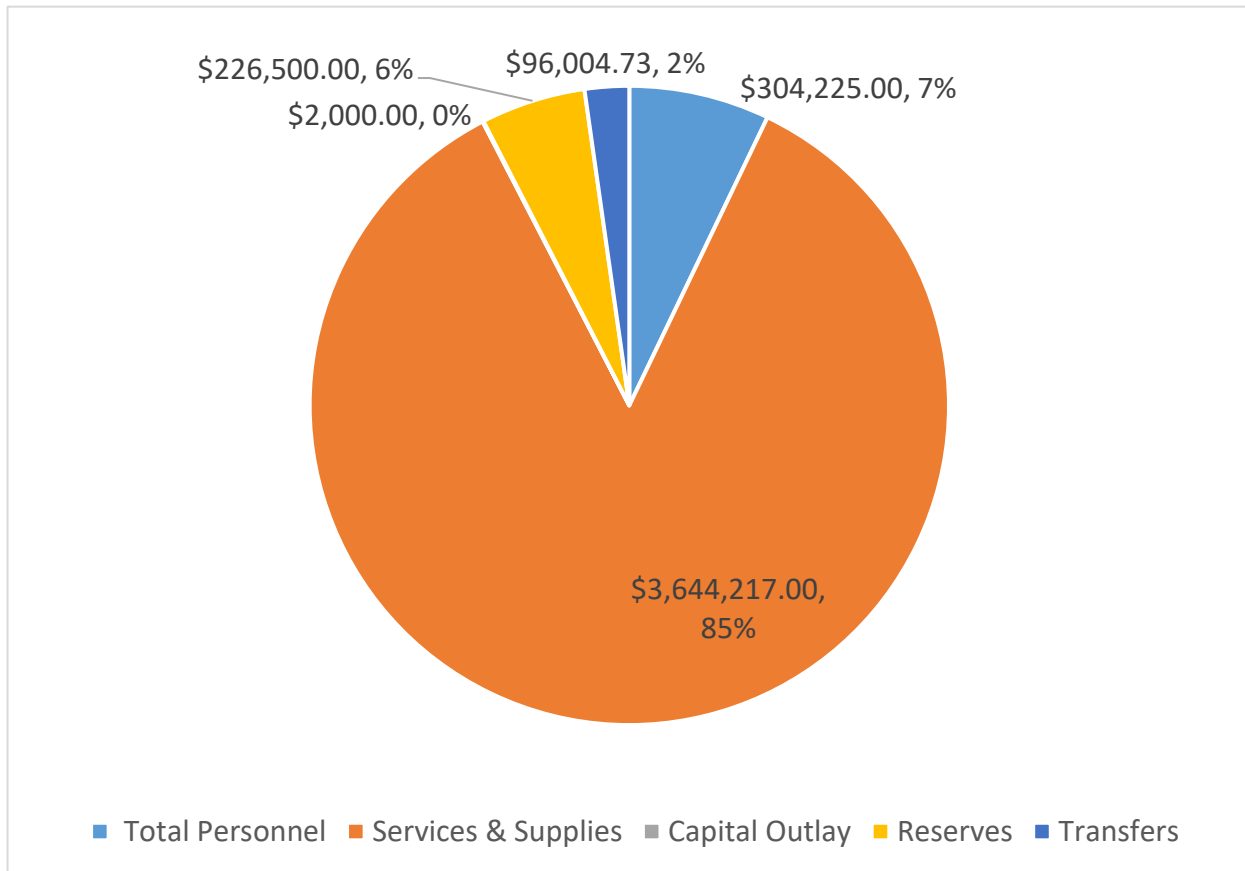
Notes

<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>					
4510	Investment Income on funds	638.81	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>638.81</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>		<b>7,493.81</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	495.90	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>495.90</b>	<b>600.00</b>	<b>600.00</b>	
<b>Legal &amp; Professional</b>					
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	Share of Legal Notice for tax rolls
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	4,095.98	6,724.16	6,724.16	
<b>Total Rent &amp; Utilities</b>		<b>4,095.98</b>	<b>6,724.16</b>	<b>6,724.16</b>	
<b>Total Services &amp; Supplies</b>		<b>4,591.88</b>	<b>7,399.16</b>	<b>7,399.16</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	1,413.54	1,884.72	1,920.09	
<b>Total Transfers</b>		<b>1,413.54</b>	<b>1,884.72</b>	<b>1,920.09</b>	
<b>Total Expenditures</b>		<b>6,005.42</b>	<b>9,283.88</b>	<b>9,319.25</b>	
<b>Net Revenues over Expenditures</b>		<b>1,488.39</b>	<b>716.12</b>	<b>680.75</b>	

**FUND 301**

***FIRE***

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,811,184.04	\$3,994,910.58	\$183,726.54
Expenditures			
Total Personnel	\$304,625.00	\$304,225.00	-\$400.00
Services & Supplies	\$3,155,907.00	\$3,644,217.00	\$488,310.00
Capital Outlay	\$51,493.85	\$2,000.00	-\$49,493.85
Reserves	\$220,000.00	\$226,500.00	\$6,500.00
Transfers	\$79,158.19	\$96,004.73	\$16,846.54
<b>Total Expenditure</b>	<b>\$3,811,184.04</b>	<b>\$4,272,946.73</b>	<b>\$461,762.69</b>
<b>Total Revenue</b>	<b>\$3,811,184.04</b>	<b>\$3,994,910.58</b>	<b>\$183,726.54</b>
Net Revenue/Expenses		-\$278,036.15	



**301 - FIRE**

**Fiscal YTD  
03/31/25**

**FY 2024-2025  
Budget**

**FY 2025-2026  
Budget**

Notes

**REVENUES**

**Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	0.00	132,239.04	130,985.00
<b>4037</b>	Property Tax Zone B Received	570,174.72	642,637.00	249,729.58
<b>4038</b>	Property Tax Zone B Pass thru	1,000,094.59	2,118,324.00	2,676,752.42
<b>4039</b>	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
<b>Total Property Taxes</b>		<b>1,570,269.31</b>	<b>2,893,200.04</b>	<b>3,057,467.00</b>

**Grant Revenue**

<b>4949</b>	Govt-State Grants	0.00	0.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
<b>4050</b>	Special Fire Tax	0.00	673,342.00	692,801.58
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>700,850.00</b>	<b>720,309.58</b>

2.89% increase

**Other Revenues**

<b>4000</b>	Ambulance Agreement	43,927.42	67,134.00	67,134.00
<b>4040</b>	Refunds	30,000.00	0.00	0.00
<b>4930</b>	Other Revenue	337.50	0.00	0.00
<b>Total Other Revenues</b>		<b>74,264.92</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money &**

<b>4510</b>	Investment Income on funds	172,541.72	150,000.00	150,000.00
<b>4511</b>	Unrealized Change in Value	39,432.16	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>211,973.88</b>	<b>150,000.00</b>	<b>150,000.00</b>

**Total Revenues** **1,856,508.11** **3,811,184.04** **3,994,910.58**

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	18,751.80	38,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	49,840.05	150,000.00	150,000.00
<b>8345</b>	Resv FF-Special Projects	0.00	2,000.00	0.00
<b>Total Salaries/Wages</b>		<b>68,591.85</b>	<b>190,000.00</b>	<b>188,000.00</b>

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>FY 2025-2026 Budget</b>	<b>Notes</b>
<b>Payroll Taxes &amp; Benefits</b>					
<b>5020</b>	Social Security - Employer	4,252.64	10,000.00	10,000.00	
<b>5030</b>	Life Insurance - ER	1,558.63	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	295.58	850.00	850.00	
<b>5050</b>	Medicare - ER	994.66	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	44,598.50	60,000.00	63,000.00	
<b>5102</b>	CA Training Tax - ER	33.93	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	13,761.11	19,500.00	21,100.00	Estimated 8.28% Increase
<b>5124</b>	Retirement - ER - Tier 2	1,351.97	5,000.00	2,000.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>66,847.02</b>	<b>100,525.00</b>	<b>102,125.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	0.00	4,000.00	4,000.00	Current employees
<b>5100</b>	Unemployment Insurance	920.78	6,000.00	6,000.00	
<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	New Employees
<b>Total Employment Services</b>		<b>920.78</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>136,359.65</b>	<b>304,625.00</b>	<b>304,225.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	0.00	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>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	959.85	1,500.00	1,800.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,220.70	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	1,365.00	1,600.00	1,600.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	0.00	3,500.00	1,000.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,146.00	2,500.00	2,500.00	
<b>7500</b>	Schedule A Charges Pass thru	1,000,094.59	2,819,174.00	3,358,062.00	
<b>Total Contract Services</b>		<b>1,005,786.14</b>	<b>2,830,774.00</b>	<b>3,367,462.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	2,693.72	2,700.00	2,700.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>FY 2025-2026 Budget</b>	<b>Notes</b>
<b>6440</b>	Fire Personal Protection Equipment	216.93	73,925.00	20,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	3,320.00	3,500.00	3,500.00	
<b>6611</b>	Water Rescue Equipment	132.65	3,000.00	1,500.00	
<b>6630</b>	Rope & Climbing Equipment	38.59	10,000.00	3,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	261.12	1,800.00	1,800.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	18,880.96	27,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	3,671.34	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	0.00	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>29,215.31</b>	<b>132,925.00</b>	<b>70,500.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	6,867.18	8,400.00	8,400.00	
<b>7325</b>	Insurance	74,520.18	74,550.00	89,500.00	Estimated 16.539% increase
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>81,387.36</b>	<b>84,950.00</b>	<b>99,900.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	34,301.61	8,000.00	8,000.00	
<b>7326</b>	Legal Services	1,025.00	15,000.00	15,000.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>35,326.61</b>	<b>24,500.00</b>	<b>24,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	3,821.13	6,000.00	6,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	18.40	2,000.00	2,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>FY 2025-2026 Budget</b>	<b>Notes</b>
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	0.00	Fire Mitigation Reserve
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	97.53	1,000.00	1,000.00	
<b>7240</b>	Propane	250.00	300.00	300.00	
<b>Total Office/Operations</b>		<b>4,187.06</b>	<b>11,400.00</b>	<b>9,600.00</b>	
<b>Other Expense</b>					
<b>6720</b>	Station - Furniture	0.00	0.00	4,000.00	(10) Mattresses
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	500.00	3,000.00	Washer and Dryer
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	169.31	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	101.67	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	6,295.40	8,000.00	1,000.00	
<b>Total Other Expense</b>		<b>6,566.38</b>	<b>10,000.00</b>	<b>9,500.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	617.48	910.00	910.00	
<b>6025</b>	Telephone	1,720.43	2,400.00	2,400.00	
<b>8610</b>	Electric	5,639.05	5,403.00	6,000.00	Annual true up and 3CE monthly charge
<b>8620</b>	Gas Service	1,811.48	2,000.00	2,200.00	
<b>8630</b>	Trash Services	1,962.97	2,800.00	3,200.00	
<b>8640</b>	Water and Water Services	4,596.45	6,000.00	6,800.00	
<b>8659</b>	Utility Cable Charges	790.95	2,000.00	1,500.00	
<b>8670</b>	Street Lighting	101.33	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>17,240.14</b>	<b>21,648.00</b>	<b>23,145.00</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	404.01	800.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	2,640.95	3,750.00	3,750.00	
<b>6750</b>	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	9,804.19	10,000.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	83.59	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	1,844.74	15,000.00	15,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>14,777.48</b>	<b>33,250.00</b>	<b>33,250.00</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>FY 2025-2026 Budget</b>	<b>Notes</b>
<b>Travel &amp; Training</b>					
<b>7141</b>	CERT Training Supplies	0.00	100.00	0.00	
<b>7323</b>	Books, Publications & Subscriptions	0.00	400.00	400.00	
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>1,400.00</b>	<b>1,300.00</b>	
<b>Total Services &amp; Supplies</b>		<b>1,194,486.48</b>	<b>3,155,907.00</b>	<b>3,644,217.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	0.00	28,064.00	0.00	
<b>9085</b>	Vehicle Purchase	23,022.18	23,429.85	2,000.00	None until FY 28/29
<b>Total Capital Outlay</b>		<b>23,022.18</b>	<b>51,493.85</b>	<b>2,000.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	130,000.00	136,500.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>220,000.00</b>	<b>226,500.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	59,368.59	79,158.19	96,004.73	
<b>Total Transfers</b>		<b>59,368.59</b>	<b>79,158.19</b>	<b>96,004.73</b>	
<b>Total Expenditures</b>		<b>1,413,236.90</b>	<b>3,811,184.04</b>	<b>4,272,946.73</b>	



## Los Osos Community Services District

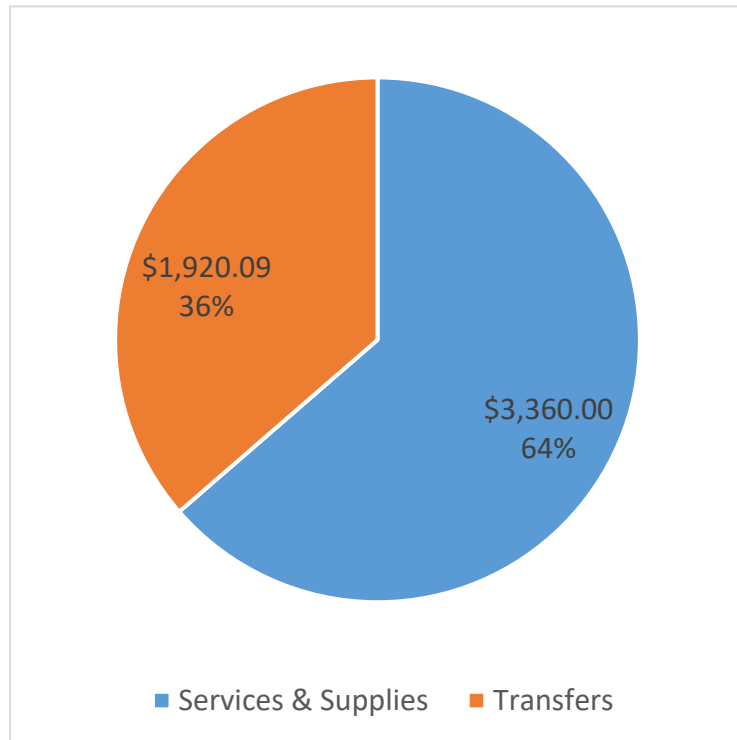
UNIT #	Vehicle/Assumptions	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements
3411	Command 2023 Term=8Yrs; 3.5% <b>A</b>	95,988	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055
	<b>Transferred from 3411</b>																										
U15	Utility 2003 Term=10Yrs; 3.5% <b>A</b>	78,011	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055
	<b>Transfer from 3411</b>																										
MS 15	Rescue Squad 2017 Term=15yr; 3.5% <b>A</b>	310,500	321,368	332,615	344,257	356,306	368,777	381,684	395,043	408,869	423,180	437,991	453,321	469,187	485,608	502,605	520,196	538,403	557,247	576,750	596,937	617,829	639,453	661,834	684,999	708,973	2062/2063
	<b>Replace</b>																										
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% <b>A</b>	1,024,100	1,070,185	1,118,343	1,168,668	1,221,258	1,276,215	1,333,645	1,393,659	1,456,373	1,521,910	1,590,396	1,661,964	1,736,752	1,814,906	1,896,577	1,981,923	2,071,109	2,164,309	2,261,703	2,363,480	2,469,836	2,580,979	2,697,123	2,818,494	2,945,326	2051/2052
	<b>Replace</b>																										
E 15	Engine 2021 (Equip too) Term=15Yr; 4.5% <b>A</b>	1,145,000	1,196,525	1,250,369	1,306,635	1,365,434	1,426,878	1,491,088	1,558,187	1,628,305	1,701,579	1,778,150	1,858,167	1,941,784	2,029,165	2,120,477	2,215,898	2,315,614	2,419,816	2,528,708	2,642,500	2,761,413	2,885,676	3,015,532	3,151,230	3,293,036	2051/2052
	<b>Transfer to E215</b>																										
Replacement Cost						110,148				408,869	130,822			1,941,784	155,375				178,296						896,759		
Net Cost						110,148				408,869	130,822			1,941,784	155,375				178,296							896,759	
Cumulative Replacement Costs						110,148				519,018	649,839			2,591,623	2,746,998				2,925,295							3,822,054	
Starting Balance		547,300																									
Contribution Each Fiscal Year <b>B</b>		130,000	136,500	143,325	150,491	158,016	165,917	174,212	182,923	192,069	201,673	211,756	222,344	233,461	245,134	257,391	270,261	283,774	297,962	312,861	328,504	344,929	362,175	380,284	399,298	419,263	
Sinking Fund Balance		677,300	813,800	957,125	1,107,616	1,155,484	1,321,400	1,495,613	1,269,667	1,330,914	1,532,587	1,744,343	1,966,687	258,364	503,499	605,515	875,775	1,159,549	1,457,512	1,592,076	1,920,579	2,265,508	2,627,683	3,007,967	2,510,506	2,929,769	

Notes	
<b>A</b>	Increase inflation for 3411, U15 & MS15 to 3.5% and E215 & E 15 to 4.5% Inflation rates - starting in FY 24/25, subject to change.
<b>B</b>	5% contribution increase each FY.
<b>C</b>	Removed selling price from the equation based on previous trends.(Example Fire Truck sold for 5k instead of
<b>D</b>	Due to a Utility Truck getting minor useage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and convert the Command vehicle to the Utility Vehicle. Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
<b>E</b>	Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed

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

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

<b>400 - VISTA DE ORO</b>			
<b>Fund 400 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$6,000.00	\$6,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$3,360.00	\$3,360.00	\$0.00
<b>Transfers</b>	\$1,884.72	\$1,920.09	\$35.38
<b>TOTAL Expenditures</b>	<b>\$5,244.72</b>	<b>\$5,280.09</b>	<b>\$35.38</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>\$755.28</b>	<b>\$719.91</b>	



**400 - VISTA DE ORO**

**Fiscal YTD  
03/31/25**

**2024-2025  
Budget**

**2025-2026  
Budget**

**Notes**

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	3,883.46	6,000.00	6,000.00
<b>Total Special Taxes &amp; Assessments</b>		<b>3,883.46</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Total Revenues</b>		<b>3,883.46</b>	<b>6,000.00</b>	<b>6,000.00</b>

**EXPENDITURES**

**Services & Supplies**

**Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	310.00	600.00	600.00	Engineering services for Tax Rolls
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>310.00</b>	<b>600.00</b>	<b>600.00</b>	

**Legal & Professional**

7320	Professional & Consulting Services	0.00	230.00	230.00
7326	Legal Services	0.00	0.00	0.00
7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

**Rent & Utilities**

8670	Street Lighting	1,600.11	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,600.11</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,910.11</b>	<b>3,360.00</b>	<b>3,360.00</b>

**TRANSFERS**

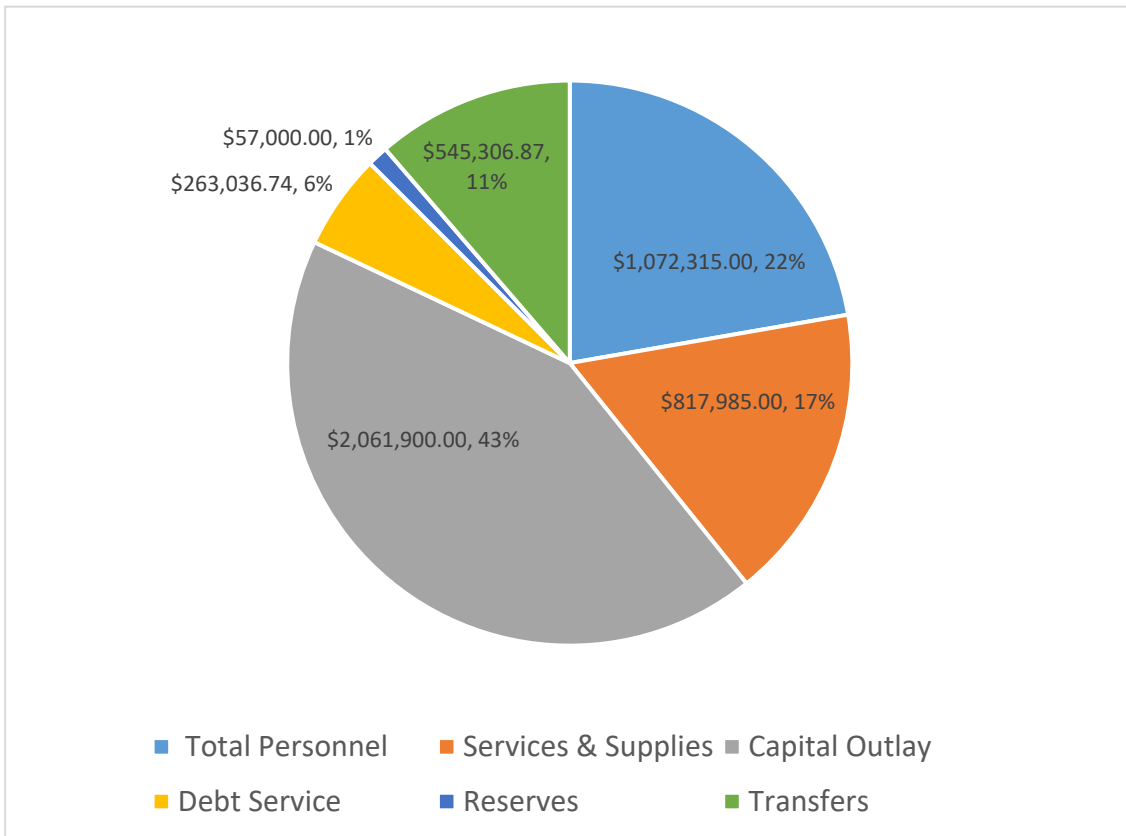
9511	Interfund Transfer Out	1,413.54	1,884.72	1,920.09
<b>Total Transfers</b>		<b>1,413.54</b>	<b>1,884.72</b>	<b>1,920.09</b>
<b>Total Expenditures</b>		<b>3,323.65</b>	<b>5,244.72</b>	<b>5,280.09</b>

**Net Revenues over Expenditures      559.81                      755.28                      719.91**

**FUND 500**

***WATER***

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,453,376.01	\$3,523,124.47	\$69,748.46
<b>Expenditures</b>			
<b>Total Personnel</b>	\$1,031,389.00	\$1,072,315.00	\$40,926.00
<b>Services &amp; Supplies</b>	\$797,890.00	\$817,985.00	\$20,095.00
<b>Capital Outlay</b>	\$2,735,014.00	\$2,061,900.00	-\$673,114.00
<b>Debt Service</b>	\$263,690.04	\$263,036.74	-\$653.30
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$572,954.50	\$545,306.87	-\$27,647.63
<b>TOTAL Expenditures</b>	<b>\$5,457,937.54</b>	<b>\$4,817,543.61</b>	<b>-\$640,393.93</b>
<b>TOTAL Revenue</b>	<b>\$3,453,376.01</b>	<b>\$3,523,124.47</b>	<b>\$69,748.46</b>
<b>Net Revenue/Expenses</b>		<b>-\$1,294,419.14</b>	



500 - WATER		Fiscal YTD 03/31/25	FY 2024-2025 Budget	2025-2026 Budget	Notes
<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	211,868.46	50,104.96	50,000.00	
	<b>Total Property Taxes</b>	<b>211,868.46</b>	<b>50,104.96</b>	<b>50,000.00</b>	
<b>Grant Revenue</b>					
4950	Grants	0.00	0.00	0.00	
4965	BMC	75,000.00	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,762,294.00	2,525,100.00	2,595,274.00	
4102	Residential- Multi - Family-Water Sales	194,719.05	259,300.00	266,506.00	
4103	Commercial, Home Care, Retail-Water Sales	283,008.54	357,100.00	182,136.00	
4104	Irrigation- Water Sales	32,670.07	35,400.00	36,383.00	
4105	Recycled Water Revenue	0.00	0.00	184,888.00	
4114	Water Other Service Revenues	(503.10)	1,000.00	1,000.00	
4931	Water Activation Fees	4,350.00	6,000.00	6,000.00	
4932	Penalties	18,233.84	21,000.00	20,000.00	
4115	Connection Fees	2,584.00	0.00	10,500.00	Revenue for 4 connection fees
4933	Door Hangers/Lockout Notices	6,755.00	10,000.00	9,400.00	
4937	NSF Fees	475.00	650.00	575.00	
	<b>Total Service Charges &amp; Fees</b>	<b>2,304,586.40</b>	<b>3,215,550.00</b>	<b>3,312,662.00</b>	
<b>Other Revenues</b>					
4040	Refunds	0.00	0.00	0.00	
4930	Other Revenue	45.75	9,000.00	9,000.00	Service upgrades, Surplus sales
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Notes</b>
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	<b>Total Other Revenues</b>	<b>45.75</b>	<b>9,000.00</b>	<b>9,000.00</b>	
<b>Use of Money &amp; Property</b>					
4504	Interest Income	6,773.00	8,721.05	6,462.47	From Drainage Loan
4510	Investment Income on funds	159,989.04	170,000.00	145,000.00	
4511	Unrealized Change in Value	41,931.13	0.00	0.00	
	<b>Total Use of Money &amp; Property</b>	<b>208,693.17</b>	<b>178,721.05</b>	<b>151,462.47</b>	
	<b>Total Revenues</b>	<b>2,800,193.78</b>	<b>3,453,376.01</b>	<b>3,523,124.47</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	Holiday Pay	23,960.18	29,000.00	30,000.00	
8045	Overtime Pay	3,607.90	10,000.00	10,000.00	
8050	Administrative Leave Pay	2,392.00	2,400.00	2,450.00	
8051	Floating Holiday Pay	4,337.62	5,500.00	5,600.00	
8054	Salaries & Wages - Regular	375,467.14	567,500.00	590,000.00	
8056	Retroactive Pay	0.00	500.00	500.00	
8060	Sick Leave Pay	13,413.16	13,500.00	14,000.00	
8063	Standby Pay	19,189.81	28,000.00	28,000.00	
8066	Comp Time Used	23,476.36	19,000.00	20,500.00	
8081	Vacation Pay	18,828.21	37,000.00	37,000.00	
	<b>Total Salaries/Wages</b>	<b>484,672.38</b>	<b>712,400.00</b>	<b>738,050.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
5030	Life Insurance - ER	1,258.27	2,000.00	2,000.00	
5031	Disability Insurance	742.92	1,100.00	1,200.00	
5032	Employee Assistance Program	217.46	302.50	302.50	
5035	AD & D Insurance	284.58	450.00	450.00	
5040	LTD Insurance	3,615.73	5,000.00	5,500.00	
5050	Medicare - ER	7,304.30	11,000.00	11,000.00	
5060	Cafeteria Plan - ER	58,798.69	81,000.00	85,000.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Notes</b>
5070	Retirement ER - Regular	116,339.17	158,000.00	165,000.00	UAL \$94269 and Classic 13.38%
5075	Retirees Medical - ER	0.00	300.00	300.00	
5102	CA Training Tax - ER	59.50	52.50	52.50	
5120	Workers Comp Insurance - ER	37,942.65	38,505.00	41,700.00	Estimated 8.28% Increase
5124	Retirement - ER - Tier 2	11,969.11	18,900.00	19,250.00	UAL \$4030 and Pepra 8.27%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>238,532.38</b>	<b>316,610.00</b>	<b>331,755.00</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	1,462.99	1,800.00	1,820.00	
6200	Hiring, Advertising & Other Costs	388.72	389.00	500.00	
6230	Medical Exam	190.00	190.00	190.00	
<b>Total Employment Services</b>		<b>2,041.71</b>	<b>2,379.00</b>	<b>2,510.00</b>	
<b>Total Personnel</b>		<b>725,246.47</b>	<b>1,031,389.00</b>	<b>1,072,315.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	2,609.56	2,610.00	2,600.00	
7248	Uniform Safety Boots	681.18	1,000.00	1,250.00	
<b>Total Clothing &amp; Uniform</b>		<b>3,290.74</b>	<b>3,610.00</b>	<b>3,850.00</b>	
<b>Contract Services</b>					
6100	Labor & Support-IT Services	1,875.44	5,000.00	5,000.00	
6110	IT Purchased Services	1,289.91	1,740.00	1,740.00	
6115	Misc. Contract Services	3,485.34	6,983.00	6,800.00	
7250	Water Quality Testing	38,921.00	70,000.00	70,000.00	
7255	Security Services	3,015.00	4,000.00	4,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	866.25	1,140.00	1,140.00	
<b>Total Contract Services</b>		<b>49,452.94</b>	<b>88,863.00</b>	<b>88,680.00</b>	

**500 - WATER**

**Fiscal YTD  
03/31/25**

**FY 2024-2025  
Budget**

**2025-2026 Budget**

**Notes**

**Equipment & Tools**

6438	Disinfection Feed Pumps	1,258.81	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	3,056.14	3,500.00	5,000.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00

**Total Equipment & Tools                    4,314.95                    8,700.00                    10,200.00**

**Financial Services**

7309	Late Fees	0.00	0.00	0.00
7310	Bank Service Charges	0.00	75.00	75.00
9153	Bad Debt Expense	0.00	0.00	0.00

**Total Financial Services                    0.00                    75.00                    75.00**

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

6120	Computer Licenses	20,344.80	39,872.00	19,400.00	
6340	Misc Fees	0.00	400.00	400.00	
6342	Fees - Regulatory	27,426.12	28,500.00	29,500.00	
6345	Property Taxes & Assess. Costs	2,575.48	7,200.00	7,200.00	
7325	Insurance	98,523.02	99,000.00	115,500.00	Estimated 16.539% Increase

**Total Ins., Lic. & Regulatory Fees                    148,869.42                    174,972.00                    172,000.00**

**Legal & Professional**

7318	Professional & Consulting BMC	291,173.80	140,000.00	140,000.00	Reimbursement for BMC projects coded to 4965
7320	Professional & Consulting Services	49,396.09	53,000.00	57,000.00	Impact Fee Study ~ \$30,000
7326	Legal Services	1,225.00	2,500.00	2,500.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
7340	Legal Notifications	0.00	1,000.00	500.00	

**Total Legal & Professional                    341,794.89                    196,500.00                    200,000.00**

**Office/Operations**

6130	Computer Hardware	0.00	250.00	1,000.00	Laptop for wateryard
6140	Computer Software	0.00	1,000.00	1,000.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Notes</b>
7140	General Supplies & Minor Equipment	1,061.10	2,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	7,709.35	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	8,969.21	21,000.00	14,000.00	No 218 or CCR Printing next FY
7226	Membership & Dues	3,168.68	3,065.00	3,200.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	1,152.51	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	8,574.49	10,000.00	10,000.00	
7239	Water Treatment Chemicals	12,090.47	20,000.00	20,000.00	
7249	Safety Supplies	1,327.84	1,200.00	1,200.00	
<b>Total Office/Operations</b>		<b>44,053.65</b>	<b>70,515.00</b>	<b>64,400.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	542.60	150.00	150.00	
7348	Water Conservation Program	1,458.09	6,000.00	6,000.00	
<b>Total Other Expense</b>		<b>2,000.69</b>	<b>6,150.00</b>	<b>6,150.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	1,430.12	2,200.00	2,200.00	
6025	Telephone	9,205.35	12,500.00	12,500.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	114,312.89	170,000.00	170,000.00	
8620	Gas Service	200.68	250.00	250.00	
8630	Trash Services	2,479.95	3,205.00	3,300.00	
8644	Disposal Services	1,240.00	2,600.00	2,600.00	
8670	Street Lighting	575.67	750.00	780.00	
<b>Total Rent &amp; Utilities</b>		<b>129,444.66</b>	<b>191,505.00</b>	<b>191,630.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	407.20	425.00	425.00	
6422	R & M - Hydrants	71.83	800.00	800.00	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Notes</b>
6640	R & M - Equip & Other Non- Structural Fixed Assets	2,436.27	4,000.00	28,000.00	Maintenance on Backhoe + \$22,000 for pump at pump station
6641	R & M - Wells	1,967.36	9,500.00	9,500.00	
6750	R & M - Minor Tools & Equipment	305.81	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	669.56	1,400.00	1,400.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	3,474.87	15,000.00	15,000.00	
7241	R & M - Water Distribution System	9,488.51	10,000.00	10,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>18,821.41</b>	<b>42,825.00</b>	<b>66,825.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	350.00	350.00	
7324	Education & Training Fees	199.00	500.00	500.00	
8410	Certifications	180.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	300.00	300.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
<b>Total Travel &amp; Training</b>		<b>379.00</b>	<b>1,950.00</b>	<b>1,950.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maint enance	518.87	1,200.00	1,200.00	
7211	Misc Fuel & Diesel	1,674.07	2,000.00	2,000.00	
7220	Gasoline	5,202.37	7,000.00	7,000.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	303.23	2,025.00	2,025.00	
<b>Total Vehicle Maintenance &amp;</b>		<b>7,698.54</b>	<b>12,225.00</b>	<b>12,225.00</b>	
<b>Total Services &amp; Supplies</b>		<b>750,120.89</b>	<b>797,890.00</b>	<b>817,985.00</b>	

**500 - WATER**

**Fiscal YTD  
03/31/25**

**FY 2024-2025  
Budget**

**2025-2026 Budget**

**Notes**

**Capital Outlay**

9006	Infrastructure CIP	587,953.79	2,735,014.00	2,061,900.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>587,953.79</b>	<b>2,735,014.00</b>	<b>2,061,900.00</b>	

**Debt Service**

9022	Debt Service - Principal	197,219.69	197,219.69	202,150.18	
9023	Debt Service - Interest & Annual Fee	59,084.39	59,084.39	54,092.26	
9024	Loan Administration Fee	7,385.96	7,385.96	6,794.30	
<b>Total Debt Service</b>		<b>263,690.04</b>	<b>263,690.04</b>	<b>263,036.74</b>	

**Reserves**

9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency (Operations) Reserve	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>	

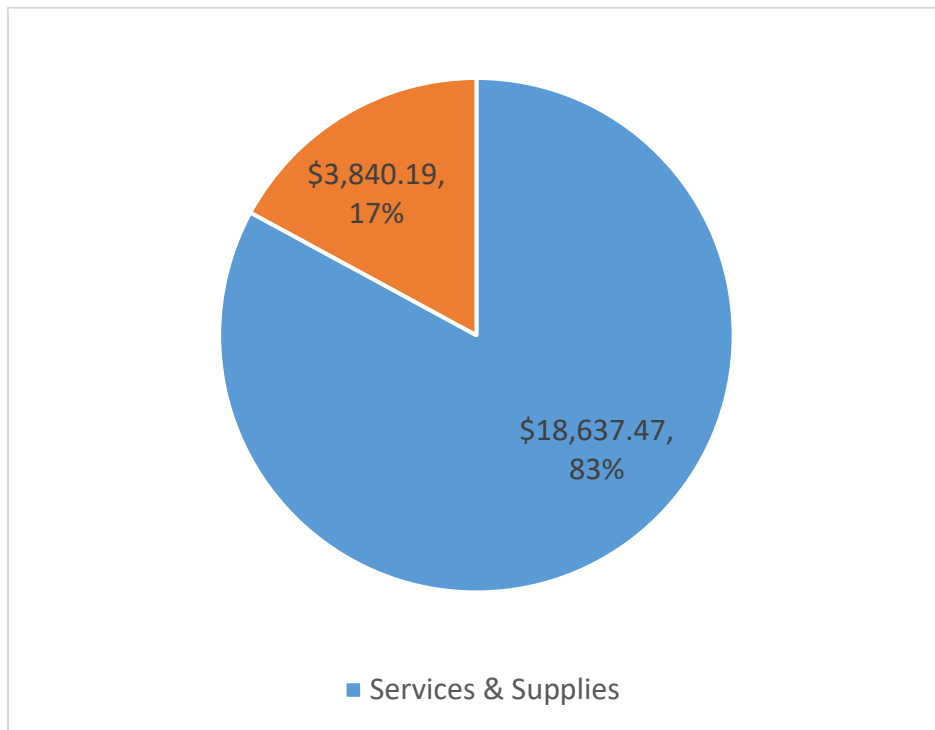
**TRANSFERS**

9511	Interfund Transfer Out	429,715.89	572,954.50	545,306.87	
<b>Total Transfers</b>		<b>429,715.89</b>	<b>572,954.50</b>	<b>545,306.87</b>	

<b>Total Expenditures</b>		<b>2,756,727.08</b>	<b>5,457,937.54</b>	<b>4,817,543.61</b>	
<b>Net Revenues over Expenditures</b>			<b>(1,167,564.79)</b>	<b>(1,294,419.14)</b>	

**FUND 600**  
***WASTEWATER***

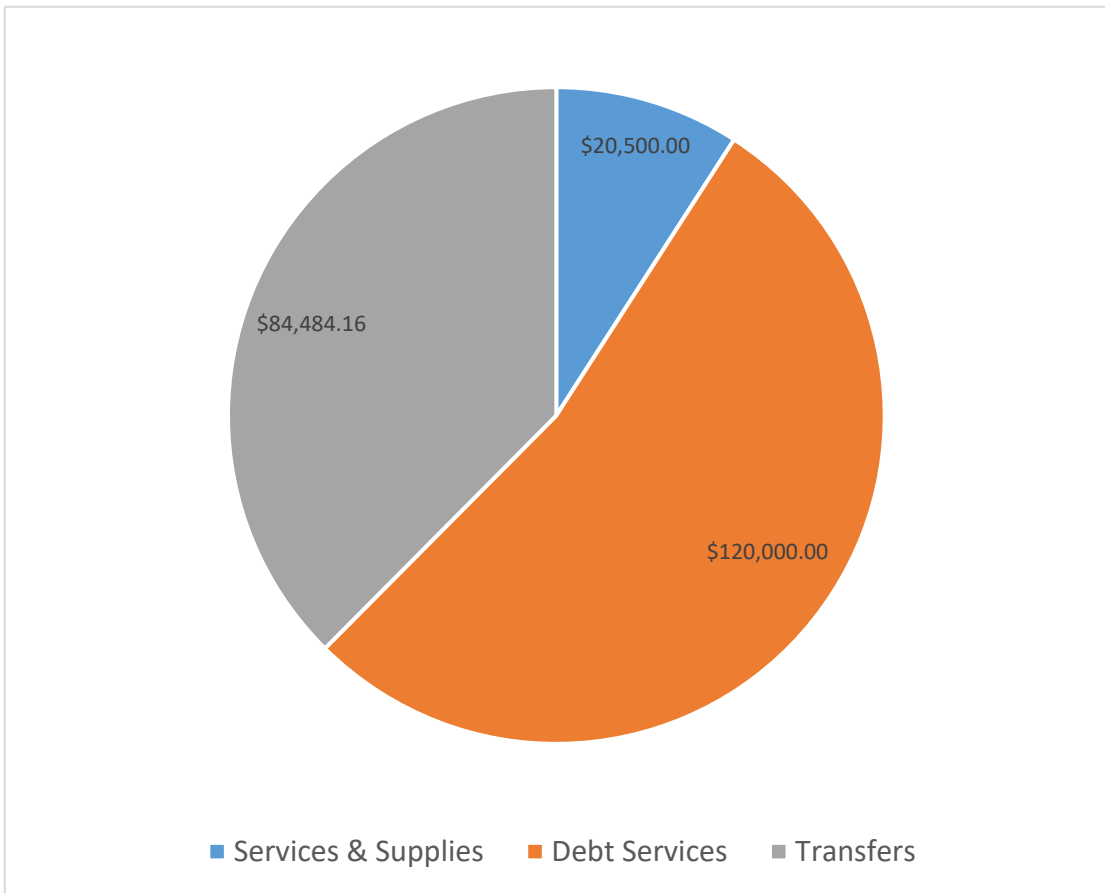
<b>600 - Wastewater</b>			
<b>Fund 600 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$22,241.56	\$22,477.66	\$236.10
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$18,472.12	\$18,637.47	\$165.35
<b>Transfers</b>	\$3,769.44	\$3,840.19	\$70.75
<b>TOTAL Expenditures</b>	<b>\$22,241.56</b>	<b>\$22,477.66</b>	<b>\$236.10</b>
<b>TOTAL Revenue</b>	<b>\$22,241.56</b>	<b>\$22,477.66</b>	<b>\$236.10</b>
<b>Net Revenue/Expenses</b>	<b>\$ -</b>	<b>\$0.00</b>	



<b>600 - WASTEWATER</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024- 2025 Budget</b>	<b>2025-2026 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	22,241.56	22,241.56	22,477.66	
<b>Total Revenues</b>		<b>22,241.56</b>	<b>22,241.56</b>	<b>22,477.66</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Financial Services</b>					
7310	Bank Service Charges	1,815.00	1,815.00	1,996.00	
<b>Total Financial Services</b>		<b>1,815.00</b>	<b>1,815.00</b>	<b>1,996.00</b>	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	244.18	270.00	270.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>244.18</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	12,446.25	16,352.12	16,336.47	
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>12,446.25</b>	<b>16,352.12</b>	<b>16,336.47</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>14,505.43</b>	<b>18,472.12</b>	<b>18,637.47</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,827.08	3,769.44	3,840.19	
<b>Total Transfers</b>		<b>2,827.08</b>	<b>3,769.44</b>	<b>3,840.19</b>	
<b>Total Expenditures</b>		<b>17,332.51</b>	<b>22,241.56</b>	<b>22,477.66</b>	
<b>Net Revenues over Expenditures</b>		<b>4,909.05</b>	<b>0.00</b>	<b>0.00</b>	

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

<b>650 - Solid Waste</b>			
<b>Fund 650 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$390,000.00	\$434,750.00	\$44,750.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$48,000.00	\$20,500.00	-\$27,500.00
<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>	\$100,000.00	\$100,000.00	\$0.00
<b>Transfers</b>	\$75,388.75	\$84,484.16	\$9,095.41
<b>TOTAL Expenditures</b>	<b>\$343,388.75</b>	<b>\$324,984.16</b>	<b>-\$18,404.59</b>
<b>TOTAL Revenue</b>	<b>\$390,000.00</b>	<b>\$434,750.00</b>	<b>\$44,750.00</b>
<b>Net Revenue/Expenses</b>	<b>\$36,611.25</b>	<b>\$109,765.84</b>	

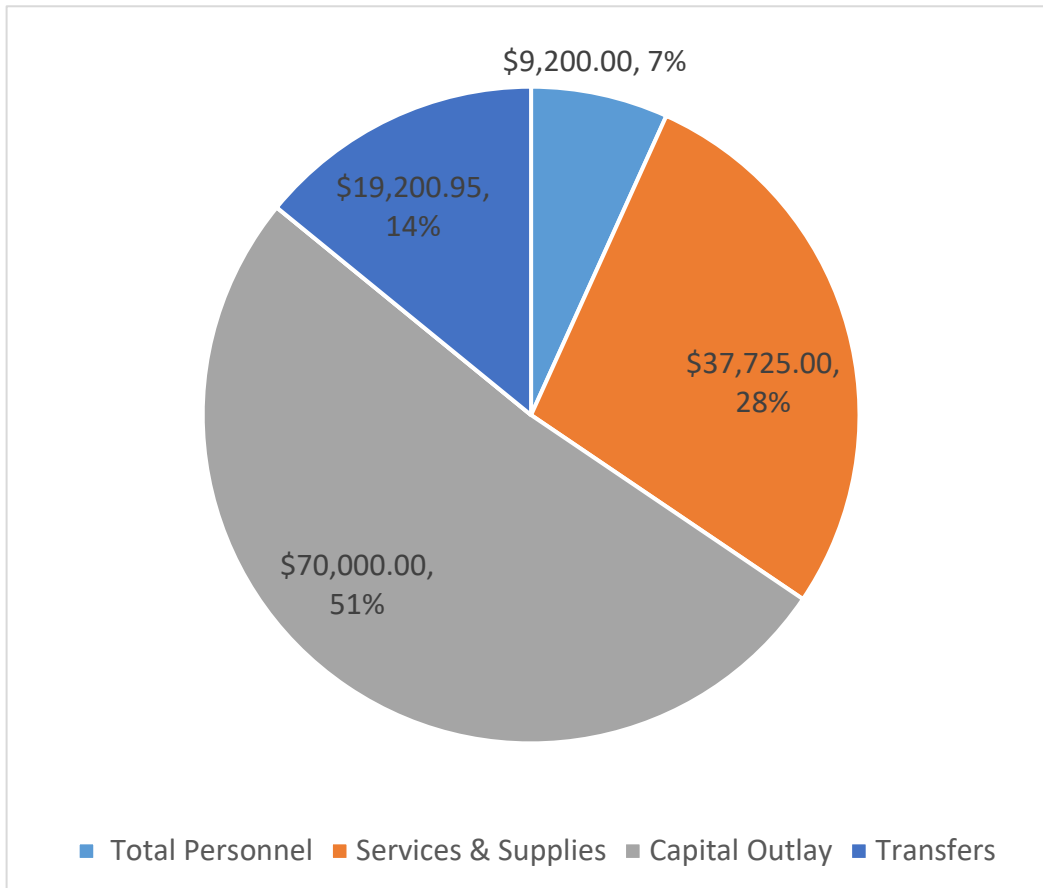


<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024- 2025 Budget</b>	<b>FY 2025- 2026 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4800	Franchise Revenue	262,422.24	375,000.00	419,750.00	
	<b>Total Property Taxes</b>	<b>262,422.24</b>	<b>375,000.00</b>	<b>419,750.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	12,572.00	15,000.00	15,000.00	
	<b>Total Use of Money &amp; Property</b>	<b>12,572.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	
	<b>Total Revenues</b>	<b>274,994.24</b>	<b>390,000.00</b>	<b>434,750.00</b>	
<b><u>EXPENDITURES</u></b>					
<b>Services &amp; Supplies</b>					
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	7,234.80	35,000.00	8,000.00	Rate Study in Last FY Budget
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	141.23	2,000.00	500.00	
	<b>Total Legal &amp; Professional</b>	<b>7,376.03</b>	<b>39,000.00</b>	<b>10,500.00</b>	
<b>Office/Operations</b>					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	245.15	2,500.00	2,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	<b>Total Office/Operations</b>	<b>245.15</b>	<b>3,500.00</b>	<b>3,500.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	1,692.40	2,500.00	3,500.00	Compost Delivery
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
	<b>Total Other Expense</b>	<b>1,692.40</b>	<b>4,000.00</b>	<b>5,000.00</b>	
<b>Rent &amp; Utilities</b>					
Paid through cost allocation plan					
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	

<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/25</b>	<b>FY 2024- 2025 Budget</b>	<b>FY 2025- 2026 Budget</b>	<b>Notes</b>
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>9,313.58</b>	<b>48,000.00</b>	<b>20,500.00</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	100,000.00	100,000.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	56,541.51	75,388.75	84,484.16	
	<b>Total Transfers</b>	<b>56,541.51</b>	<b>75,388.75</b>	<b>84,484.16</b>	
	<b>Total Expenditures</b>	<b>155,855.09</b>	<b>343,388.75</b>	<b>324,984.16</b>	
	<b>Net Revenues over Expenditures</b>	<b>119,139.15</b>	<b>36,611.25</b>	<b>109,765.84</b>	

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

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$286,954.00	\$224,029.00	-\$62,925.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$9,200.00	\$9,200.00	\$0.00
<b>Services &amp; Supplies</b>	\$37,050.00	\$37,725.00	\$675.00
<b>Capital Outlay</b>	\$70,000.00	\$70,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$15,077.75	\$19,200.95	\$4,123.20
<b>Debt Service</b>	\$66,221.49	\$66,400.92	\$179.43
<b>TOTAL Expenditures</b>	<b>\$197,549.24</b>	<b>\$202,526.87</b>	<b>\$4,977.63</b>
<b>TOTAL Revenue</b>	<b>\$286,954.00</b>	<b>\$224,029.00</b>	<b>-\$62,925.00</b>
<b>Net Revenue/Expenses</b>	<b>\$104,988.17</b>	<b>\$21,502.13</b>	



**800 - DRAINAGE**

Fiscal YTD  
03/31/25

2024-2025  
Budget

2025-2026  
Budget

Notes

<b>REVENUES</b>					
<b>Property Taxes</b>					
4034	Zone A Property Tax Revenue	0.00	134,776.00	70,000.00	
4035	Zone D & F Property Taxes	29,965.38	44,930.00	46,893.00	
<b>Total Property Taxes</b>		<b>29,965.38</b>	<b>179,706.00</b>	<b>116,893.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	66,629.08	95,248.00	95,136.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>66,629.08</b>	<b>95,248.00</b>	<b>95,136.00</b>	
<b>Other Revenues</b>					
4935	Sale-Specs/Plans & Non-Capital Items	121.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>121.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	10,920.47	12,000.00	12,000.00	
<b>Total Use of Money &amp; Property</b>		<b>10,920.47</b>	<b>12,000.00</b>	<b>12,000.00</b>	
<b>Total Revenues</b>		<b>107,635.93</b>	<b>286,954.00</b>	<b>224,029.00</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	7,785.05	9,000.00	9,000.00	
<b>Total Salaries/Wages</b>		<b>7,785.05</b>	<b>9,200.00</b>	<b>9,200.00</b>	
<b>Total Personnel</b>		<b>7,785.05</b>	<b>9,200.00</b>	<b>9,200.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	2,000.00	2,000.00	
7242	Minor Tools, Accessories & Field Machines	0.00	1,000.00	1,000.00	
<b>Total Equipment &amp; Tools</b>		<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	

**800 - DRAINAGE**

**Fiscal YTD  
03/31/25**

**2024-2025  
Budget**

**2025-2026  
Budget**

**Notes**

**Insurance,  
Licenses &  
Regulatory Fees**

6342	Fees - Regulatory	7,279.00	7,600.00	8,100.00	
6345	Property Taxes & Assessments Costs	533.08	1,500.00	1,500.00	
7325	Insurance	916.04	1,050.00	1,225.00	Increase of 16.53%
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,728.12</b>	<b>10,150.00</b>	<b>10,825.00</b>	

**Legal &  
Professional**

7320	Professional & Consulting Services	2,896.80	5,000.00	5,000.00	
7326	Legal Services	0.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>2,896.80</b>	<b>11,000.00</b>	<b>11,000.00</b>	

**Office/Operations**

7230	Misc Small Parts & Supplies	0.00	550.00	550.00	
7249	Safety Supplies	0.00	500.00	500.00	
<b>Total Office/Operations</b>		<b>0.00</b>	<b>1,050.00</b>	<b>1,050.00</b>	

**Other Expense**

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>	

**Rent & Utilities**

6000	Cell Phones	720.08	1,350.00	1,350.00	
6025	Telephone	280.35	350.00	350.00	
8610	Electric	1,042.68	1,500.00	1,500.00	
8670	Street Lighting	1,023.22	1,300.00	1,300.00	
<b>Total Rent &amp; Utilities</b>		<b>3,066.33</b>	<b>4,500.00</b>	<b>4,500.00</b>	

**Repairs &  
Maintenance**

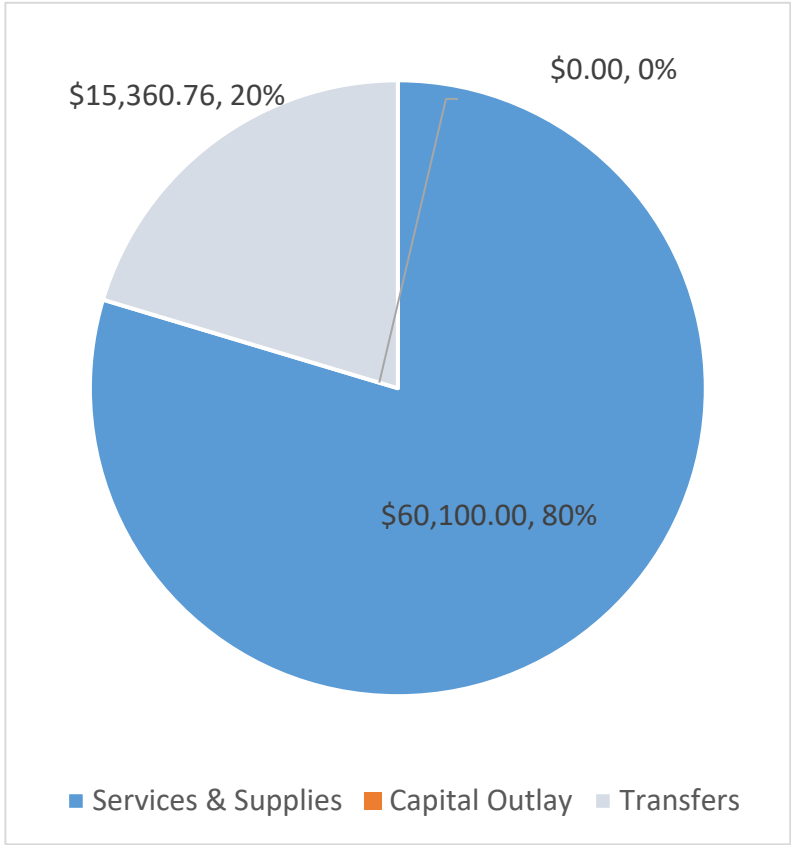
6405	R & M - Extinguishers	37.02	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	369.60	1,100.00	1,100.00	
6750	R & M - Minor Tools & Equipment	189.56	400.00	400.00	

**800 - DRAINAGE**

		Fiscal YTD 03/31/25	2024-2025 Budget	2025-2026 Budget	Notes
6800	R & M - Grounds & Collection Systems	350.00	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>946.18</b>	<b>4,050.00</b>	<b>4,050.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	0.00	
8475	Training Materials	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	418.50	1,000.00	1,000.00	
7220	Gasoline	1,300.58	2,000.00	2,000.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,719.08</b>	<b>3,000.00</b>	<b>3,000.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>17,356.51</b>	<b>37,050.00</b>	<b>37,725.00</b>	
<b>Debt Service</b>					
2491	Internal Loan Due Water-500	42,893.13	57,500.44	59,938.45	
9023	Debt Service - Interest	6,773.00	8,721.05	6,462.47	
	<b>Total Debt Service</b>	<b>49,666.13</b>	<b>66,221.49</b>	<b>66,400.92</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	53,277.77	70,000.00	70,000.00	
	<b>Total Capital Outlay</b>	<b>53,277.77</b>	<b>70,000.00</b>	<b>70,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	11,308.32	15,077.75	19,200.95	
	<b>Total Transfers</b>	<b>11,308.32</b>	<b>15,077.75</b>	<b>19,200.95</b>	
	<b>Total Expenditures</b>	<b>139,393.78</b>	<b>197,549.24</b>	<b>202,526.87</b>	
	<b>Net Revenues over Expenditures</b>	<b>(31,757.85)</b>	104,988.17	21,502.13	

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

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$14,000.00	\$110,000.00	\$96,000.00
<b>Expenditures</b>			
Services & Supplies	\$1,600.00	\$60,100.00	\$58,500.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers	\$3,769.44	\$15,360.76	\$11,591.32
<b>TOTAL Expenditures</b>	<b>\$5,369.44</b>	<b>\$75,460.76</b>	<b>\$70,091.32</b>
<b>TOTAL Revenue</b>	<b>\$14,000.00</b>	<b>\$110,000.00</b>	<b>\$96,000.00</b>
<b>Net Revenue/Expenses</b>	<b>\$8,630.56</b>	<b>\$34,539.24</b>	



**900 - PARKS & RECREATION**

Fiscal YTD FY 2024-2025 FY 2025-2026  
03/31/25 Budget Budget

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	0.00	0.00	100,000.00
4655	Donations	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	11,574.40	14,000.00	10,000.00
4511	Unrealized Change in Value	1,196.53	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>12,770.93</b>	<b>14,000.00</b>	<b>10,000.00</b>
<b>Total Revenues</b>		<b>12,770.93</b>	<b>14,000.00</b>	<b>110,000.00</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	41,987.86	1,000.00	50,000.00
7326	Legal Services	4,630.73	500.00	10,000.00
<b>Total Legal &amp; Professional</b>		<b>46,618.59</b>	<b>1,500.00</b>	<b>60,000.00</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>46,618.59</b>	<b>1,600.00</b>	<b>60,100.00</b>
<b>Capital Outlay</b>				
9006	Infrastructure CIP	0.00	0.00	0.00
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	2,827.08	3,769.44	15,360.76
<b>Total Transfers</b>		<b>2,827.08</b>	<b>3,769.44</b>	<b>15,360.76</b>
<b>Total Expenditures</b>		<b>49,445.67</b>	<b>5,369.44</b>	<b>75,460.76</b>
<b>Net Revenues over Expenditures</b>		<b>(36,674.74)</b>	<b>8,630.56</b>	<b>34,539.24</b>