



January 30, 2023

TO: LOCSD Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 4 – 01/30/2022 Board Meeting
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2022-2023.

President
Charles L. Cesena

Vice President
Marshall E. Ochylski

Directors
Troy C. Gatchell
Matthew Fourcroy
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Paul Provence

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DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2022-2023 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 and 800.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2022-2023 budget by Fund. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2022-23 Mid-Year Budget Adjustment Request Summary:

Fund 100 – Administration

Major Adjustment Requests: Budget neutral adjustments in Personnel cost with an increase of \$2,600 and correspondingly decrease Services and Supplies.

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 \$2,600 of increases in the Salaries/Wages line items that have been balanced by reductions in Services and Supplies. The main reduction is in Legal & Professional line items since there was no election this year.

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	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$712,957.50	\$712,957.50	\$0.00
Expenditures			
Personnel	\$402,572.50	\$405,172.50	\$2,600.00
Services & Supplies	\$310,385.00	\$307,785.00	-\$2,600.00
TOTAL Expenditures	\$712,957.50	\$712,957.50	\$0.00
TOTAL Revenue	\$712,957.50	\$712,957.50	\$0.00

Fund 301 – Fire

Major Adjustment Requests: There are line-item adjustments in Revenue, Services and Supplies and Capital Outlay that require adjustments. The Services and Supplies increases are primarily attributed to Fire Personal Protection Equipment (6440), Paramedic & EMT Supplies (7238), Insurance (7325) and Capital Outlay (9006). There were some decreases in other line items to reduce the impact of these increases. Revenue projection was decreased by Board direction on 10/6/22 by \$81,340.

Impact to Budget: The adjustment requests will increase the Fund 301 budget by \$56,758.00. The individual requests are discussed in the summary section below.

Fund 301 – Mid-Year Budget Adjustment Summary

The following are the dollar adjustments and explanations for line-item adjustments in Services and Supplies. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

GL Code	Description	Adjustment Request	Explanation
4034	Zone A Property Tax	\$81,340 (decrease)	Board action; move to Fund 500
6440	Fire Personal Protection Equipment	\$5,000 (increase)	A Cal Fire grant covered a majority of the purchase of new PPE, this is the District's share.
7238	Paramedic & EMT Supplies	\$15,000 (increase)	Upgrades to AED/Defib machines
7325	Insurance	\$11,800 (increase)	Added new fire truck to policy
9006	Capital Outlay	\$32,557 (increase)	Building condition assessment cost

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

301 - Fire			
Fund 301 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,352,148.04	\$3,270,808.78	-\$81,339.26
Expenditures			
Total Personnel	\$289,625.00	\$289,625.00	\$0.00
Services & Supplies	\$2,371,296.00	\$2,395,487.00	\$24,191.00
Capital Outlay	\$123,180.00	\$155,747.00	\$32,567.00
Reserves	\$188,398.00	\$188,398.00	\$0.00
Transfers	\$71,295.75	\$71,295.75	\$0.00
Total Expenditure	\$3,043,794.75	\$3,100,552.75	\$56,758.00
Total Revenue	\$3,352,148.04	\$3,270,808.78	-\$81,339.26

Fund 500 – Water

Major Adjustment Requests: Adjustments in Personnel due to slight increase in overtime costs, Services and Supplies which result in a moderate increase in budget due to a significant increase in Water Quality Testing for both the 8th Street Upper and Program C wells and a decrease in Capital Outlay due to the change in capital outlay projects in the budget.

Impact to Budget: Net increase in the Personnel cost of \$2,500 and Services and Supplies budget of \$36,715 and decrease in the Capital Outlay of \$9,285 for a net increase of \$29,930.

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 on target with projections.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in the Services and Supplies to offset line-item increases which result in an increase of approximately \$35,715. The object level categories that required increases are:

- Salaries/Wates (increase of \$2,500)
- Rent and Utilities (increase \$15,000)
- Repairs & Maintenance (increase \$9,000)
- Water Quality Testing (increase \$36,000)

Staff was able to decrease several line-items including a decrease in Capital Outlay of \$9,285 to reflect either actual for service or anticipated costs reductions for the fiscal year to minimize the overall increase in the budget adjustment requests.

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

Salaries/Wages		
8045-Overtime	\$2,500 increase	Staff overtime hours
Rent & Utilities		
8610-Electricity	\$15,000 increase	8 th Street upper well online

Repairs & Maintenance		
6640-Equipment & Non-structural Assets	\$9,000 increase	South Bay upper well brine tank replacement-one time cost
Contract Services		
7250-Water Quality Testing	\$36,000 increase	8 th St. Upper & Program C well

Capital Outlay Summary of Changes

As identified in the 2022-23 Capital Improvement Plan, there are four capital projects, one that is being recommended for deferral until next fiscal year and the addition of a project that was unanticipated and requires immediate action. The deferral of the storage structure and the addition of the 10th Street transfer pump results in a decrease in the Capital Outlay budget of \$9,285.

FY 2022-23 Mid-Year Capital Improvement Projects Status Report				
Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	Program "C" Well Construction	\$1,378,000.00	\$1,378,000.00	Drilling complete, equipping design award to MNS, pipeline project design to WSC
500/9006	16th St. Tank North Rehabilitation	\$490,000.00	\$490,000.00	Will begin in Spring
500/9006	Heavy Equipment Storage Structure	\$50,000.00	\$0.00	Deferred
500/9006	10th St. Transfer Pump	\$0.00	\$40,715.00	Emergency
	TOTAL	\$1,918,000.00	\$1,908,715.00	

The District was awarded a grant from the Department of Water Resources (DWR) for \$1,500,000 for the Program C Well and Pipeline Project which will help offset the above referenced project cost.

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 2022-23.

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26
Expenditures			
Total Personnel	\$856,333.00	\$858,833.00	\$2,500.00
Services & Supplies	\$578,352.00	\$615,067.00	\$36,715.00
Capital Outlay	\$1,918,000.00	\$1,908,715.00	-\$9,285.00
Debt Service	\$264,949.19	\$264,949.19	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$541,847.70	\$0.00
TOTAL Expenditures	\$4,216,481.89	\$4,246,411.89	\$29,930.00
TOTAL Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26

Fund 800 – Drainage

There are significant unanticipated expenditures that will be arising from the Vista de Oro storm incident. Staff will be providing options to the Board to fund those expenditures under a separate action

item. Staff is requesting that the Board approve the proposed minor mid-year adjustments to the regular Fund 800 budget at this time.

Major Adjustment Requests: Increases to Services and Supplies in various categories, mainly legal services and gasoline, and increase in Capital Outlay to reflect a pending capital project.

Impact to Budget: Overall increase in Fund 800 budget by \$6,673.

Fund 800 – Mid-Year Budget Adjustment Summary

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	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$135,154.00	\$135,138.00	-\$16.00
Expenditures			
Total Personnel	\$11,200.00	\$11,200.00	\$0.00
Services & Supplies	\$30,450.00	\$34,123.00	\$3,673.00
Capital Outlay	\$15,000.00	\$18,000.00	\$3,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,259.15	\$0.00
TOTAL Expenditures	\$70,909.15	\$77,582.15	\$6,673.00
TOTAL Revenue	\$135,154.00	\$135,138.00	-\$16.00
Net Revenue/Expenses	\$64,244.85	\$57,555.85	

Advisory Committee Action

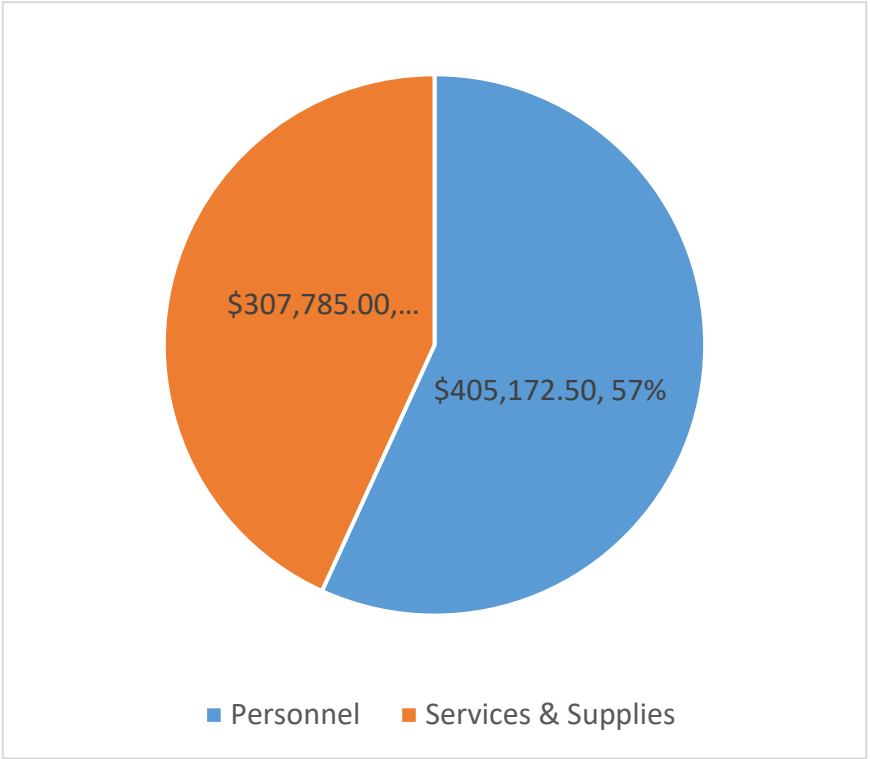
The Utilities Advisory Committee reviewed the Fund 500 budget at their January 18, 2023 meeting and recommended approval of the mid-year budget adjustments as presented for Funds 500. Because of the uncertainty of the upcoming budget issues facing Fund 800, staff recommended deferral of the review of Fund 800 to a future date.

The Finance Advisory Committee will review the entire mid-year budget document at their January 30, 2023 meeting. Staff will report on their recommendations at the February 2nd Board meeting.

Attachments

22/23 Mid-Year Budget Line-Item Details

100 - ADMINISTRATION			
Fund 100 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$712,957.50	\$712,957.50	\$0.00
Expenditures			
Personnel	\$402,572.50	\$405,172.50	\$2,600.00
Services & Supplies	\$310,385.00	\$307,785.00	-\$2,600.00
TOTAL Expenditures	\$712,957.50	\$712,957.50	\$0.00
TOTAL Revenue	\$712,957.50	\$712,957.50	\$0.00



100 - ADMINISTRATION

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**Mid Year FY 2022-
2023
Adjustments**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00
4002	Transfers In	356,478.72	712,957.50	712,957.50
4513	Other Interest Income	290.00	0.00	0.00
Total Service Charges & Fees		356,768.72	712,957.50	712,957.50

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	4,500.00	16,500.00	14,500.00	
8018	Holiday Pay	6,575.02	16,460.00	16,460.00	
8045	Overtime Pay	325.62	300.00	300.00	
8050	Administrative Leave Pay	3,605.77	5,400.00	5,400.00	
8051	Floating Holiday Pay	2,236.55	3,000.00	3,000.00	
8054	Salaries & Wages - Regular	141,413.81	283,750.00	280,750.00	Lowered to balance part of Vacation pay
8060	Sick Leave Pay	1,677.76	5,400.00	5,400.00	
8066	Comp Time Used	0.00	50.00	50.00	
8081	Vacation Pay	10,311.37	5,400.00	13,000.00	Raised to cover Vacation Pay out
Total Salaries/Wages		170,645.90	336,260.00	338,860.00	

Payroll Taxes & Benefits

5020	FICA - ER	264.12	1,116.00	1,116.00
5030	Life Insurance - ER	249.18	525.00	525.00
5031	Disability Insurance	222.98	450.00	450.00
5035	AD & D Insurance	48.66	119.00	119.00
5040	LTD Insurance	633.41	1,700.00	1,700.00
5050	Medicare - ER	2,530.92	4,900.00	4,900.00

100 - ADMINISTRATION		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	Mid Year FY 2022- 2023 Adjustments	Notes
5060	Cafeteria Plan - ER	12,421.70	27,150.00	27,150.00	
5070	Retirement ER - Regular	210.00	1,000.00	1,000.00	
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	4.26	37.50	37.50	
5120	Workers Comp Insurance - ER	645.88	1,000.00	1,000.00	
5124	Retirement - ER - Tier 2	12,022.89	25,700.00	25,700.00	
Total Payroll Taxes & Benefits		29,254.00	63,947.50	63,947.50	
Employment Services					
5100	Unemployment Insurance - ER	170.40	2,015.00	2,015.00	
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		170.40	2,365.00	2,365.00	
Total Personnel		200,070.30	402,572.50	405,172.50	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	
Contract Services					
6100	Labor & Support- IT Services	28,994.55	14,500.00	34,046.00	Over Budget because of new payroll software and overlap of previous payroll software
6110	IT Purchased Services	12,047.85	24,500.00	24,500.00	

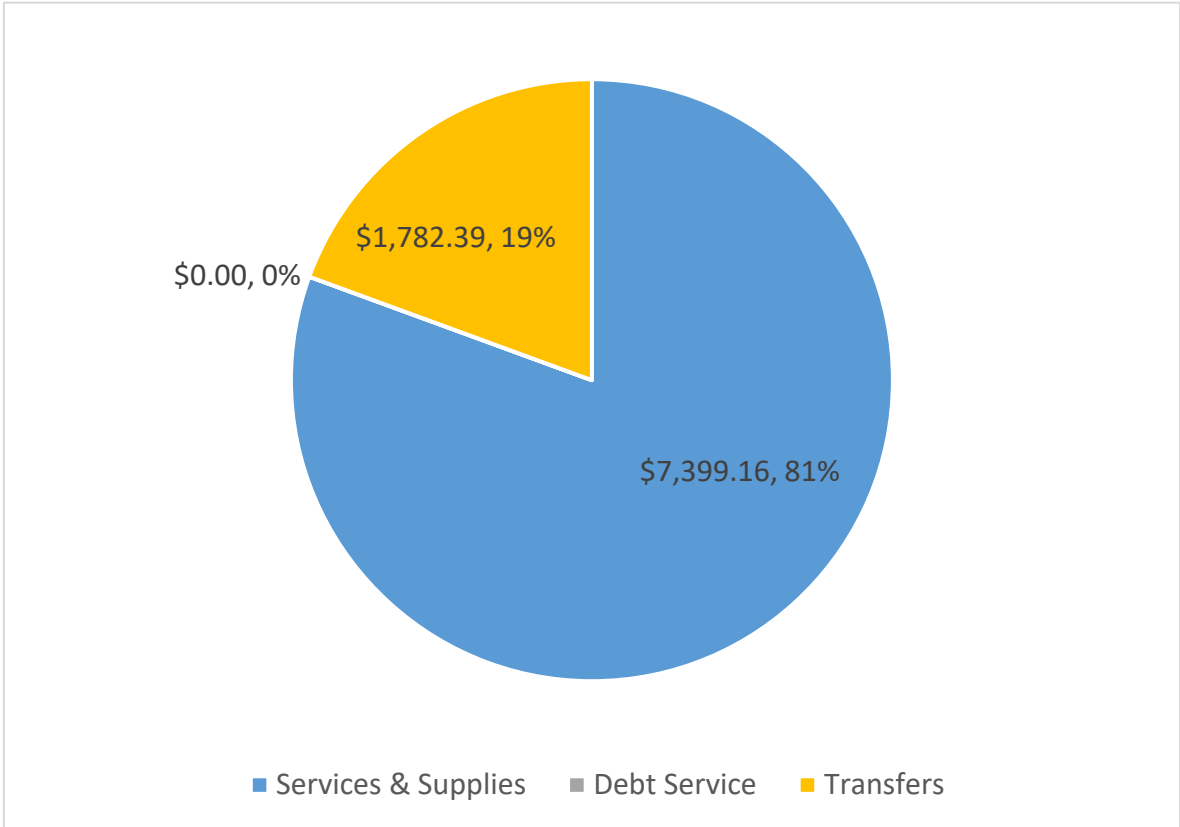
100 - ADMINISTRATION		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	Mid Year FY 2022- 2023 Adjustments	Notes
7100	Copier Contract- Maint & Usage	1,741.66	3,500.00	3,500.00	
7255	Security Services	210.00	900.00	900.00	
7321	Janitorial Cleaning & Supplies	1,355.00	3,200.00	3,200.00	
7342	Public Meeting Recordings	2,330.45	10,000.00	5,600.00	Lowerd due to ability to host Board Meeting Internally
Total Contract Services		46,679.51	56,600.00	71,746.00	
Financial Services					
7309	Late Fees	0.00	200.00	2,200.00	
7310	Bank Service Charges	453.74	6,400.00	1,400.00	
Total Financial Services		453.74	6,600.00	3,600.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	200.00	200.00	200.00	
6341	LAFCO Fees	17,337.94	17,500.00	17,338.00	actual
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	30,379.23	30,525.00	30,380.00	Actual
Total Ins., Lic. & Regulatory Fees		47,917.17	48,255.00	47,948.00	
Legal & Professional					
7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00	
7305	Auditing Services	21,525.00	22,550.00	22,550.00	
7320	Professional & Consulting Services	242.38	2,500.00	2,500.00	
7326	Legal Services	4,845.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	296.07	500.00	500.00	

100 - ADMINISTRATION

		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	Mid Year FY 2022- 2023 Adjustments	Notes
7343	Election Expenses	0.00	15,000.00	750.00	Can lower due to no election this year, minor costs incurred
Total Legal & Professional		54,408.45	130,550.00	116,300.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	598.80	1,000.00	1,000.00	
6130	Computer Hardware	102.95	1,500.00	1,500.00	
7140	General Supplies & Minor Equipment	3,095.90	6,500.00	6,500.00	
7160	Postage, Shipping & Mail Supplies	640.99	2,500.00	2,000.00	
7226	Membership & Dues	8,286.00	7,950.00	8,286.00	CSDA actual and Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
Total Office/Operations		12,724.64	19,450.00	19,286.00	
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	577.00	1,080.00	1,440.00	ASM to receive \$40 per
6025	Telephone	1,166.63	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	18,000.00	36,000.00	36,000.00	

100 - ADMINISTRATION		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	Mid Year FY 2022- 2023 Adjustments	Notes
8610	Electric	1,667.78	3,800.00	3,440.00	lowered, based on last years number and to balance
8620	Gas Service	279.30	1,000.00	1,000.00	
Total Rent & Utilities		21,690.71	45,080.00	45,080.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	106.48	100.00	100.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
Total Repairs & Maintenance		106.48	100.00	100.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	225.00	100.00	
7324	Education & Training Fees	0.00	1,000.00	300.00	
7370	Travel Expense	435.66	0.00	1,500.00	ASM Travel
8510	Lodging and Meals	0.00	1,000.00	500.00	
8539	Meals	0.00	600.00	400.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	176.70	500.00	500.00	
Total Travel & Training		612.36	3,325.00	3,300.00	
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		184,593.06	310,385.00	307,785.00	
Total Expenditures		384,663.36	712,957.50	712,957.50	

200 - Bayridge			
Fund 200 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$10,000.00	\$10,000.00	\$0.00
Expenditures			
Services & Supplies	\$7,399.16	\$7,399.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,782.39	\$0.00
TOTAL Expenditures	\$9,181.55	\$9,181.55	\$0.00
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$818.45	



200 - BAYRIDGE ESTATES

Fiscal YTD
12/31/2022

FY 2022-2023

FY 2022-2023
Mid Year

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	3,073.92	10,000.00	10,000.00
Total Special Taxes & Assessments		3,073.92	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	0.00	0.00	0.00
Total Use of Money & Property		0.00	0.00	0.00
Total Revenues		3,073.92	10,000.00	10,000.00
EXPENDITURES				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	531.47	600.00	600.00
7325	Insurance	0.00	0.00	0.00
Total Ins., Lic. & Regulatory Fees		531.47	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
Total Legal & Professional		0.00	75.00	75.00
Rent & Utilities				
8670	Street Lighting	2,511.72	6,724.16	6,724.16
Total Rent & Utilities		2,511.72	6,724.16	6,724.16
Total Services & Supplies		3,043.19	7,399.16	7,399.16
Capital Outlay				
9006	Tank Decomission	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00
Debt Service				
9804	Payment on Internal Loans	0.00	0.00	0.00

200 - BAYRIDGE ESTATES

**Fiscal YTD
12/31/2022**

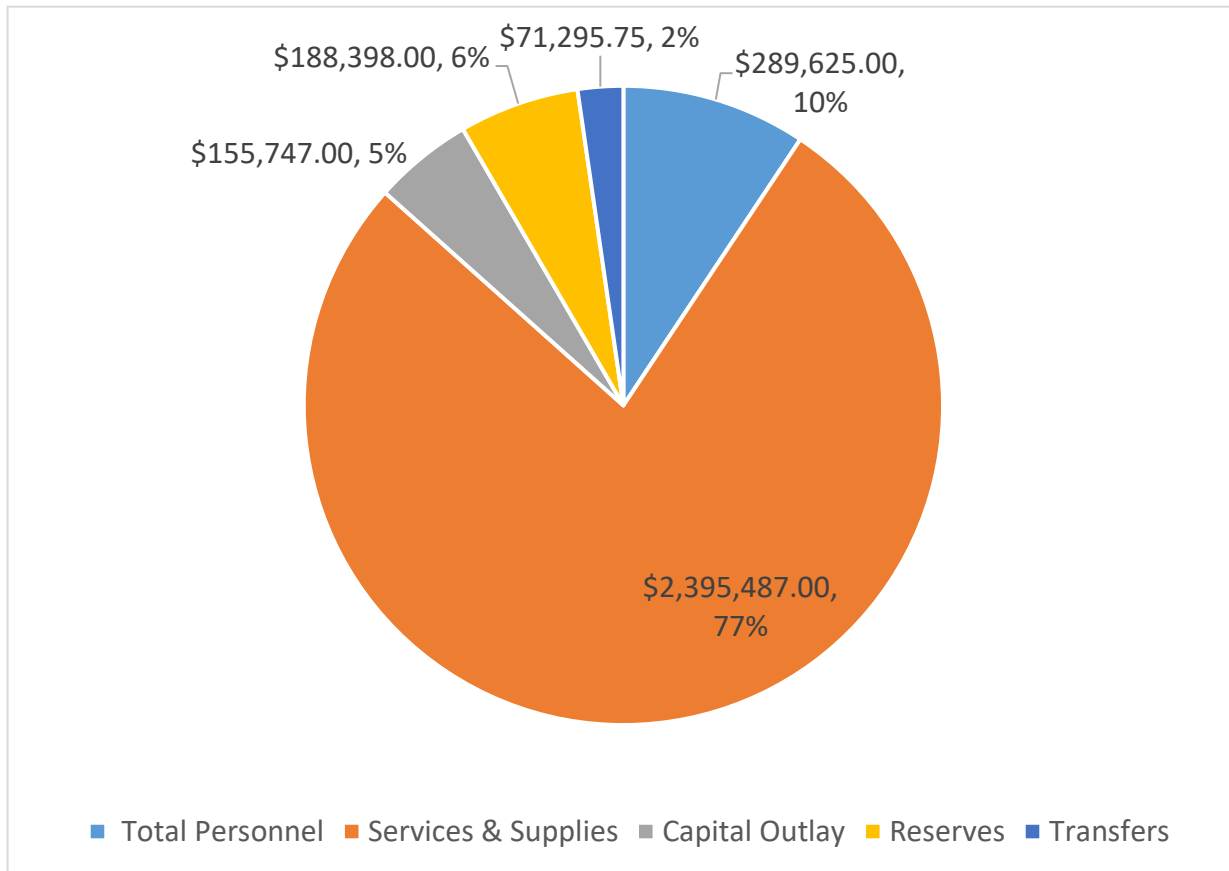
FY 2022-2023

**FY 2022-2023
Mid Year**

Notes

Total Debt Service		0.00	0.00	0.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	891.18	1,782.39	1,782.39	
	Total Transfers	891.18	1,782.39	1,782.39	
Total Expenditures		3,934.37	9,181.55	9,181.55	
Net Revenues over Expenditures		(860.45)	818.45	818.45	

301 - Fire			
Fund 301 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,352,148.04	\$3,270,808.78	-\$81,339.26
Expenditures			
Total Personnel	\$289,625.00	\$289,625.00	\$0.00
Services & Supplies	\$2,371,296.00	\$2,395,487.00	\$24,191.00
Capital Outlay	\$123,180.00	\$155,747.00	\$32,567.00
Reserves	\$188,398.00	\$188,398.00	\$0.00
Transfers	\$71,295.75	\$71,295.75	\$0.00
Total Expenditure	\$3,043,794.75	\$3,100,552.75	\$56,758.00
Total Revenue	\$3,352,148.04	\$3,270,808.78	-\$81,339.26
Net Revenue/Expenses		\$170,256.03	



301 - FIRE

Fiscal YTD
12/31/2022

FY 2022-2023
Budget

FY 2022-2023
Mid Year

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	190,074.04	108,734.78	Adjusted at the 10.06.2022 Board Meeting
4037	Property Tax Zone B Received	315,408.88	923,390.00	923,390.00	
4038	Property Tax Zone B Pass thru	0.00	1,500,152.00	1,500,152.00	
Total Property Taxes		315,408.88	2,613,616.04	2,532,276.78	

Grant Revenue

4949	Govt-State Grants	1,267.83	0.00	0.00	Grant for PPE
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00	
Total Grant Revenue		1,267.83	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	641,890.00	641,890.00	
Total Special Taxes & Assessments		0.00	669,398.00	669,398.00	

Other Revenues

4000	Ambulance Agreement	20,822.77	67,134.00	67,134.00	
4920	Other Revenue	290.00	0.00	0.00	
Total Other Revenues		21,112.77	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	2,357.24	2,000.00	2,000.00	
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
Total Use of Money & Property		2,357.24	2,000.00	2,000.00	

Total Revenues **340,146.72** **3,352,148.04** **3,270,808.78**

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	10,346.07	38,000.00	38,000.00	
8340	Resv FF-Shift Coverage	68,473.45	144,000.00	144,000.00	
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00	
Total Salaries/Wages		78,819.52	184,000.00	184,000.00	

301 - FIREFiscal YTD
12/31/2022FY 2022-2023
BudgetFY 2022-2023
Mid Year

Notes

**Payroll Taxes &
Benefits**

5021	FICA - Fire - ER	4,596.24	10,000.00	10,000.00
5030	Life Insurance - ER	1,187.50	2,500.00	2,500.00
5035	AD & D Insurance	285.00	850.00	850.00
5051	Medicare - Reserves - ER	1,147.04	2,500.00	2,500.00
5070	Retirement ER - Regular	29,987.51	62,000.00	62,000.00
5102	CA Training Tax - ER	29.11	175.00	175.00
5120	Workers Comp Insurance - ER	5,210.39	5,000.00	5,000.00
5124	Retirement - ER - Tier 2	2,560.41	8,500.00	8,500.00
Total Payroll Taxes & Benefits		45,003.20	91,525.00	91,525.00

Employment Services

5000	Medical Exams & Procedures	0.00	4,000.00	4,000.00
5101	Unemp. Costs - Reserves	1,168.30	6,000.00	6,000.00
5103	Federal Unemployment	0.00	0.00	0.00
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00
6230	Medical Exam	0.00	4,000.00	4,000.00
Total Employment Services		1,168.30	14,100.00	14,100.00

Total Personnel	124,991.02	289,625.00	289,625.00
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Services & Supplies**Clothing & Uniform**

7246	Uniform & Gear	10.33	3,000.00	3,000.00
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00
Total Clothing & Uniform		10.33	5,000.00	5,000.00

Contract Services

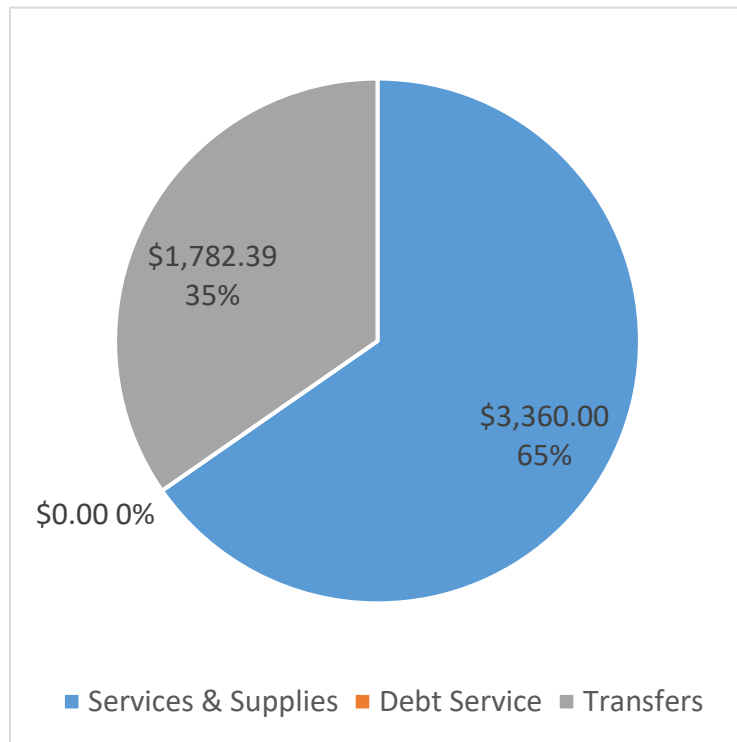
6100	Labor & Support-IT Services	0.00	0.00	0.00
6110	IT Purchased Services	719.88	1,500.00	1,500.00
7100	Copier Contract-Maint & Usage	1,414.23	2,500.00	2,500.00
7202	Building Alarms & Security	565.98	1,100.00	1,100.00
7204	Cleaning Supplies, Laundry & Towel Service	78.91	3,500.00	3,500.00
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00
7500	Schedule A Charges	0.00	2,169,550.00	2,169,550.00
Total Contract Services		4,779.00	2,180,650.00	2,180,650.00

301 - FIRE		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year	Notes
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	2,140.23	15,000.00	20,000.00	To cover the grant that will get reimbursed to us
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	78.28	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	3,000.00	3,000.00	
7234	Oxygen Supplies & Cylinder	316.26	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	23,650.32	25,000.00	40,000.00	Purchased two AED/Defib machines for \$9904.00
7242	Minor Tools, Accessories & Field Machines	982.08	1,200.00	1,800.00	
7252	Misc Hardware	388.74	1,200.00	1,200.00	
Total Equipment & Tools		27,555.91	55,750.00	76,350.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	12.00	36.00	36.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		12.00	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	7,020.55	7,200.00	7,200.00	
7325	Insurance	46,292.15	34,500.00	46,300.00	Fire Truck and general liabilities increase
Total Ins., Licenses & Regulatory Fees		53,312.70	43,700.00	55,500.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	500.00	350.00	750.00	

301 - FIRE		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year	Notes
7340	Legal Notifications & Mandated Advertising	238.56	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		738.56	4,850.00	5,250.00	
Office/Operations					
7140	General Supplies & Minor Equipment	1,693.09	2,000.00	4,000.00	Due to increase in supply cost
7160	Postage, Shipping & Mail Supplies	350.00	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	121.36	1,000.00	1,000.00	
7240	Propane	0.00	100.00	100.00	
Total Office/Operations		2,164.45	7,200.00	9,200.00	
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	0.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	0.00	800.00	800.00	
7330	Misc Operating Expenses	319.53	6,000.00	6,000.00	Updating living space equipment items
Total Other Expense		319.53	8,000.00	8,000.00	
Rent & Utilities					
6000	Cell Phones	502.38	840.00	840.00	
6025	Telephone	1,434.98	14,000.00	4,000.00	Adjusted doorbell ring to phone and lowered cost
8610	Electric	590.23	1,200.00	591.00	Solar, True up
8620	Gas Service	508.01	1,600.00	1,600.00	
8630	Trash Services	836.21	1,600.00	1,600.00	
8640	Water and Water Services	2,253.28	6,000.00	6,000.00	
8659	Utility Cable Charges	1,030.20	2,075.00	2,075.00	
8670	Street Lighting	58.43	135.00	135.00	
Total Rent & Utilities		7,213.72	27,450.00	16,841.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	

301 - FIRE		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year	Notes
6405	R & M - Extinguishers	372.27	500.00	500.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,825.89	3,500.00	3,500.00	
6750	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	0.00	1,600.00	1,600.00	
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
6900	R & M - Buildings & Structures	725.00	28,000.00	28,000.00	Training Tower Repair
	Total Repairs &	4,923.16	37,300.00	37,300.00	
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	298.11	200.00	300.00	Newspaper delivery
7324	Education, Training, Seminar	0.00	500.00	400.00	Lowered to Balance
8405	Reserve FF Training Costs	0.00	500.00	500.00	
	Total Travel & Training	298.11	1,300.00	1,300.00	
	Total Services & Supplies	101,327.47	2,371,296.00	2,395,487.00	
Capital Outlay					
9006	Infrastructure CIP	3,838.49	50,000.00	82,567.00	Actual cost Phase 1 Station Assessment
9085	Vehicle Purchase	0.00	73,180.00	73,180.00	Utility Truck replacement
	Total Capital Outlay	3,838.49	123,180.00	155,747.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	98,398.00	98,398.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
	Total Reserves	0.00	188,398.00	188,398.00	
TRANSFERS					
9511	Interfund Transfer Out	35,647.86	71,295.75	71,295.75	
	Total Transfers	35,647.86	71,295.75	71,295.75	
	Total Expenditures	265,804.84	3,043,794.75	3,100,552.75	
Net Revenues over Expenditures			308,353.29	170,256.03	

400 - VISTA DE ORO			
Fund 400 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$6,000.00	\$6,000.00	\$0.00
Expenditures			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$1,782.39	\$1,782.39	\$0.00
TOTAL Expenditures	\$5,142.39	\$5,142.39	\$0.00
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$857.61	\$857.61	



400 - VISTA DE ORO

Fiscal YTD 12/31/2022 FY 2022-2023 Budget FY 2022-2023 Mid Year

Notes

REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	1,484.33	6,000.00	6,000.00
Total Special Taxes & Assessments		1,484.33	6,000.00	6,000.00
Total Revenues		1,484.33	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	353.47	600.00	600.00	Wallace Group Engineering services for Tax Rolls
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		353.47	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	992.43	2,460.00	2,460.00
Total Rent & Utilities		992.43	2,460.00	2,460.00
Total Services & Supplies		1,345.90	3,360.00	3,360.00

Debt Service

9023	Debt Service - Interst & Annual Fee	0.00	0.00	0.00
9804	Payment on Internal Loans	0.00	0.00	0.00
Total Debt		0.00	0.00	0.00

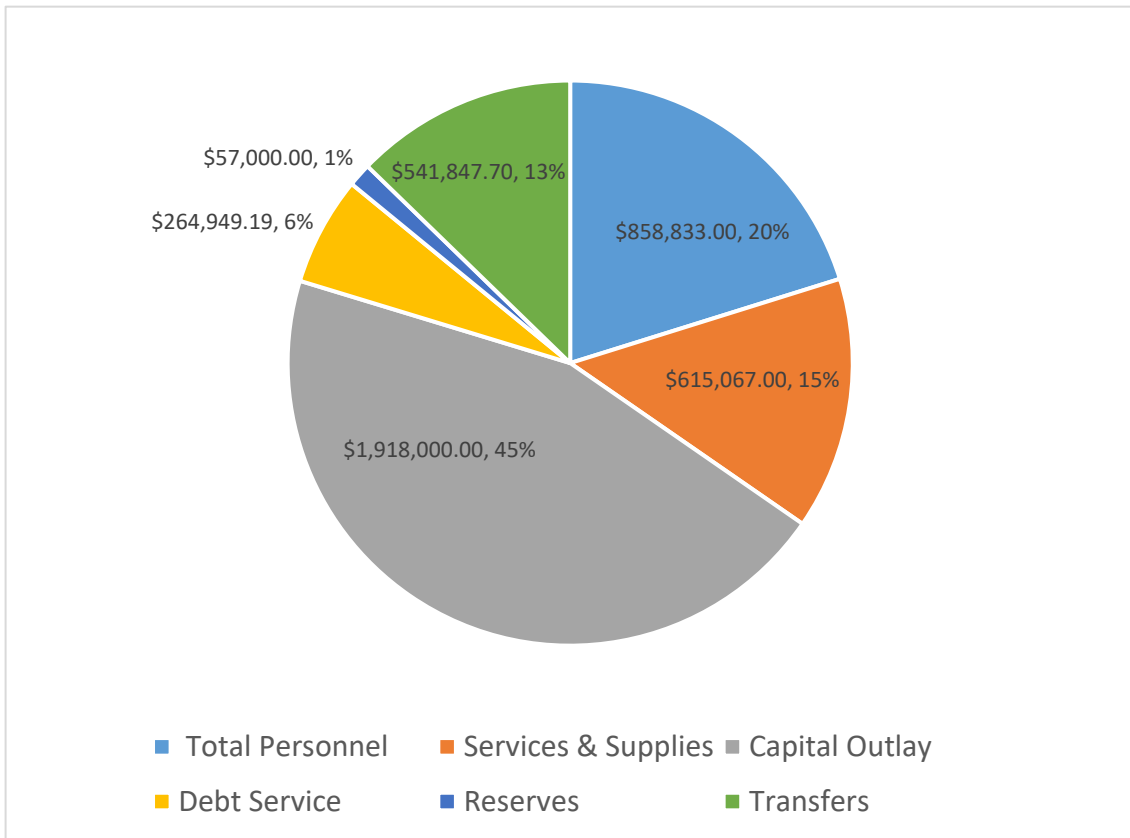
400 - VISTA DE ORO

Fiscal YTD 12/31/2022 FY 2022-2023 Budget FY 2022-2023 Mid Year

Notes

<u>TRANSFERS</u>					
9511	Interfund Transfer Out	891.18	1,782.39	1,782.39	
	Total Transfers	891.18	1,782.39	1,782.39	
	Total Expenditures	2,237.08	5,142.39	5,142.39	
	Net Revenues over Expenditures	-752.75	857.61	857.61	

500 - Water			
Fund 500 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26
Expenditures			
Total Personnel	\$856,333.00	\$858,833.00	\$2,500.00
Services & Supplies	\$578,352.00	\$615,067.00	\$36,715.00
Capital Outlay	\$1,918,000.00	\$1,918,000.00	\$0.00
Debt Service	\$264,949.19	\$264,949.19	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$541,847.70	\$541,847.70	\$0.00
TOTAL Expenditures	\$4,216,481.89	\$4,255,696.89	\$39,215.00
TOTAL Revenue	\$3,124,625.76	\$3,205,965.02	\$81,339.26
Net Revenue/Expenses		-\$1,049,731.87	



500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	84,767.89	49,989.76	131,329.02	Allocation directed by Board at 10.06.22 meeting to help with water resiliency project
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Total Property Taxes	84,767.89	49,989.76	131,329.02
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Grant Revenue

4950	Grants	151,282.46	0.00	0.00
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Total Grant Revenue	151,282.46	0.00	0.00
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Service Charges & Fees

4030	Residential Single Family	1,152,192.83	2,402,240.00	2,402,240.00
4102	Residential-Multi -Family-Water Sales	116,989.49	246,640.00	246,640.00
4103	Commercial, Home Care, Retail-Water Sales	217,755.42	339,693.00	339,693.00
4104	Irrigation- Water Sales	34,682.71	33,663.00	33,663.00
4114	Water Other Service Revenues	295.65	1,000.00	1,000.00
4931	Water Activation Fees	3,650.00	6,000.00	6,000.00
4932	Penalties	13,761.25	21,000.00	21,000.00
4933	Door Hangers/Lockout Notices	5,960.00	12,000.00	12,000.00
4937	NSF Fees	150.00	400.00	400.00

Total Service Charges & Fees	1,545,437.35	3,062,636.00	3,062,636.00
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Other Revenues

4930	Other Revenue	521.56	6,000.00	6,000.00	Service upgrades, Surplus sales
4989	Claim Revenue	12,373.63	0.00	0.00	

500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	12,895.19	6,000.00	6,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	4,927.43	6,000.00	6,000.00	
	Total Use of Money & Property	4,927.43	6,000.00	6,000.00	
	Total Revenues	1,799,310.32	3,124,625.76	3,205,965.02	

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	12,886.66	25,325.00	25,325.00	
8045	Overtime Pay	5,593.90	4,000.00	6,500.00	
8050	Administrative Leave Pay	2,025.60	2,050.00	2,050.00	
8051	Floating Holiday Pay	1,554.64	6,500.00	6,500.00	
8054	Salaries & Wages - Regular	230,999.46	489,000.00	486,000.00	Lowered to cover increase in Sick Leave
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	11,065.97	10,000.00	13,000.00	
8063	Standby Pay	12,888.84	25,500.00	25,500.00	
8066	Comp Time Used	9,723.45	18,000.00	18,000.00	
8081	Vacation Pay	15,570.81	20,000.00	20,000.00	
	Total Salaries/Wages	302,309.33	601,375.00	603,875.00	

**Payroll Taxes &
Benefits**

5030	Life Insurance - ER	978.19	1,950.00	1,950.00	
5031	Disability Insurance	470.81	850.00	850.00	
5035	AD & D Insurance	186.44	440.00	440.00	

500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

5040	LTD Insurance	1,914.22	4,200.00	4,200.00
5050	Medicare - ER	4,531.46	9,000.00	9,000.00
5060	Cafeteria Plan - ER	33,998.20	75,000.00	75,000.00
5070	Retirement ER - Regular	64,454.73	131,151.00	131,151.00
5075	Retirees Medical - ER	1,053.64	2,000.00	2,000.00
5102	CA Training Tax - ER	0.00	50.00	50.00
5120	Workers Comp Insurance - ER	10,182.26	12,000.00	12,000.00
5124	Retirement - ER - Tier 2	7,478.29	14,157.00	14,157.00

Total Payroll Taxes & Benefits 125,248.24 250,798.00 250,798.00

Employment Services

5100	Unemployment Insurance - ER	0.00	4,000.00	4,000.00
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 4,160.00 4,160.00

Total Personnel 427,557.57 856,333.00 858,833.00

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	144.76	2,600.00	2,600.00
7248	Uniform Safety Boots	604.61	1,000.00	1,000.00

Total Clothing & Uniform 749.37 3,600.00 3,600.00

Contract Services

6100	Labor & Support- IT Services	1,215.47	5,000.00	3,250.00
6110	IT Purchased Services	809.94	5,400.00	2,000.00
7250	Water Quality Testing	36,369.00	34,000.00	70,000.00

8th St upper going online & Prog C well

500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

7255	Security Services	1,980.00	5,500.00	5,500.00
7301	Contract Maint Services	0.00	0.00	0.00
7321	Janitorial Cleaning & Supplies	474.50	850.00	850.00
Total Contract Services		40,848.91	50,750.00	81,600.00
Equipment & Tools				
6438	Disinfection Feed Pumps	1,466.64	2,700.00	2,700.00
7242	Minor Tools, Accessories & Field Machines	1,593.62	8,000.00	8,000.00
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	160.15	3,000.00	3,000.00
Total Equipment & Tools		3,220.41	14,200.00	14,200.00
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	(177.80)	0.00	0.00
Total Financial Services		(165.80)	350.00	350.00
Ins., Lic. & Regulatory Fees				
6120	Computer Licenses	0.00	0.00	0.00
6340	Misc Fees	0.00	900.00	900.00
6342	Fees - Regulatory	22,391.76	22,000.00	22,000.00
6345	Property Taxes & Assess.	2,847.96	7,500.00	3,000.00
7325	Insurance	63,091.79	64,250.00	64,250.00
Total Ins., Lic. & Regulatory Fees		88,331.51	94,650.00	90,150.00
Legal & Professional				
7318	Professional & Consulting BMC	17,862.96	120,000.00	120,000.00
7320	Professional & Consulting Services	20,150.35	20,000.00	25,000.00

500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

**FY 2022-2023
Mid Year Budget**

Notes

		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
7326	Legal Services	900.00	8,000.00	3,000.00	
7336	Legal Services- ISJ	0.00	0.00	0.00	
	Legal	0.00	1,000.00	1,000.00	
7340	Notifications				
Total Legal & Professional		38,913.31	149,000.00	149,000.00	
Office/Operations					
6130	Computer Hardware	4,280.72	6,000.00	4,500.00	
6140	Computer Software	7,987.36	5,000.00	8,000.00	
7140	General Supplies & Minor Equipment	674.73	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	3,702.84	9,000.00	9,000.00	
7180	Billing Supplies, Forms & Printing	8,916.70	18,750.00	18,750.00	
7226	Membership & Dues	1,051.40	3,000.00	2,915.00	USA, CWEP, AWWA
7230	Misc Small Parts & ...	3,555.57	3,000.00	4,000.00	
7237	Process Control & Treatment Supplies	5,156.64	10,000.00	10,000.00	8th St. Upper added
7239	Water Treatment	5,964.10	13,000.00	13,000.00	
7249	Safety Supplies	918.35	1,000.00	500.00	\$228 reimbursment will be here in January
Total Office/Operations		42,208.41	69,750.00	71,665.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	447.80	10,000.00	5,000.00	
Total Other Expense		447.80	10,250.00	5,250.00	
Rent & Utilities					
6000	Cell Phones	1,348.11	3,500.00	3,500.00	
6025	Telephone	6,258.76	10,000.00	13,000.00	

500 - WATER

		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	57,466.02	100,000.00	115,000.00	8th Street Upper online
8620	Gas Service	102.22	250.00	250.00	
8630	Trash Services	903.31	2,000.00	2,000.00	
8644	Disposal Services	1,413.00	9,000.00	5,000.00	Brine Disposal not as often
8670	Street Lighting	268.30	432.00	432.00	
Total Rent & Utilities		67,759.72	125,182.00	139,182.00	

Repairs & Maintenance

6405	R & M - Extinguishers	447.21	400.00	450.00	
6422	R & M - Hydrants	0.00	1,300.00	1,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	14,003.47	5,000.00	14,000.00	\$12,000 for brine tank
6641	R & M - Wells	106.23	3,000.00	1,500.00	
6750	R & M - Minor Tools & Equipment	119.49	2,400.00	1,200.00	
6800	R & M - Grounds & Collection Systems	63.70	600.00	600.00	
6830	Paving & Concrete	220.61	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	4,407.35	15,000.00	10,000.00	
7241	R & M - Water Distribution System	2,998.76	8,000.00	5,000.00	
Total Repairs & Maintenance		22,366.82	39,700.00	38,050.00	

Travel & Training

7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	149.00	3,000.00	1,000.00	
8410	Certifications	0.00	500.00	500.00	

500 - WATER

**Fiscal YTD
12/31/2022**

**FY 2022-2023
Budget**

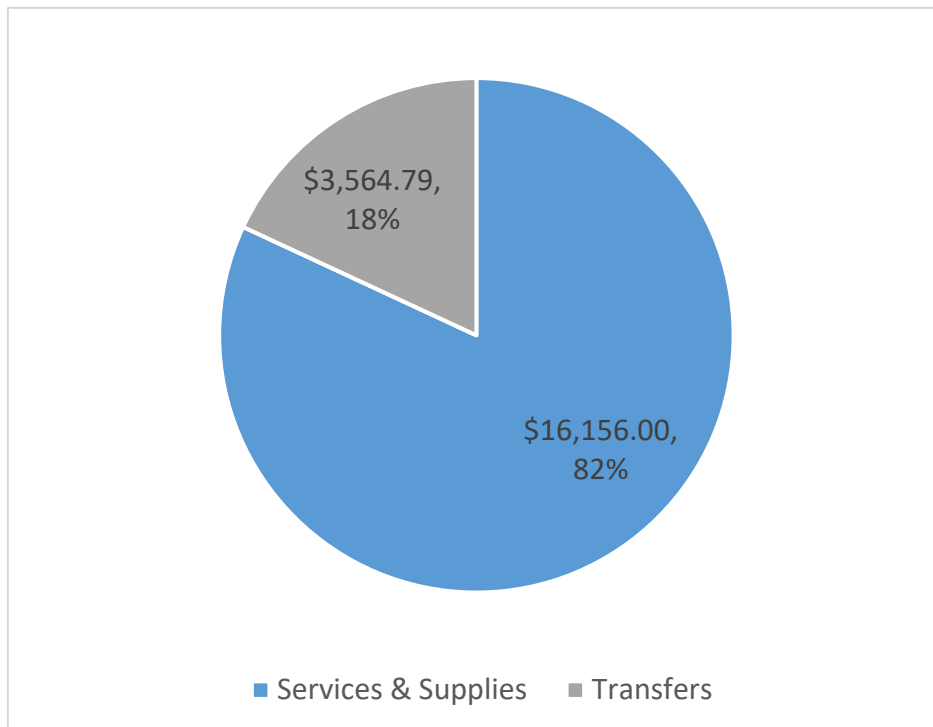
**FY 2022-2023
Mid Year Budget**

Notes

8510	Lodging & Meals - Local	1,385.38	0.00	1,400.00
8539	Meals	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	354.99	370.00	370.00
Total Travel & Training		1,889.37	4,120.00	3,520.00
Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Maintenance	445.69	1,600.00	800.00
7211	Misc Fuel & Diesel	1,267.67	4,000.00	3,000.00
7220	Gasoline	4,649.04	6,000.00	8,000.00
7228	Markings & Other Misc Services	0.00	200.00	200.00
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,839.65	5,000.00	6,500.00
Total Vehicle Maintenance & Repairs		12,202.05	16,800.00	18,500.00
Total Services & Supplies		318,771.88	578,352.00	615,067.00
Capital Outlay				
9006	Infrastructure CIP	892,119.38	1,918,000.00	1,918,000.00
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00
Total Capital Outlay		892,119.38	1,918,000.00	1,918,000.00
Debt Service				
9022	Debt Service - Principal	187,716.53	187,716.54	187,716.54
9023	Debt Service - Interest & Annual Fee	35,526.38	68,706.32	68,706.32
9024	Loan Administration Fee	8,526.33	8,526.33	8,526.33
Total Debt Service		231,769.24	264,949.19	264,949.19

500 - WATER		Fiscal YTD 12/31/2022	FY 2022-2023 Budget	FY 2022-2023 Mid Year Budget	Notes
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	270,923.88	541,847.70	541,847.70	
Total Transfers		270,923.88	541,847.70	541,847.70	
Total Expenditures		2,141,141.95	4,216,481.89	4,255,696.89	
Net Revenues over Expenditures			(1,091,622.19)	(1,049,731.87)	

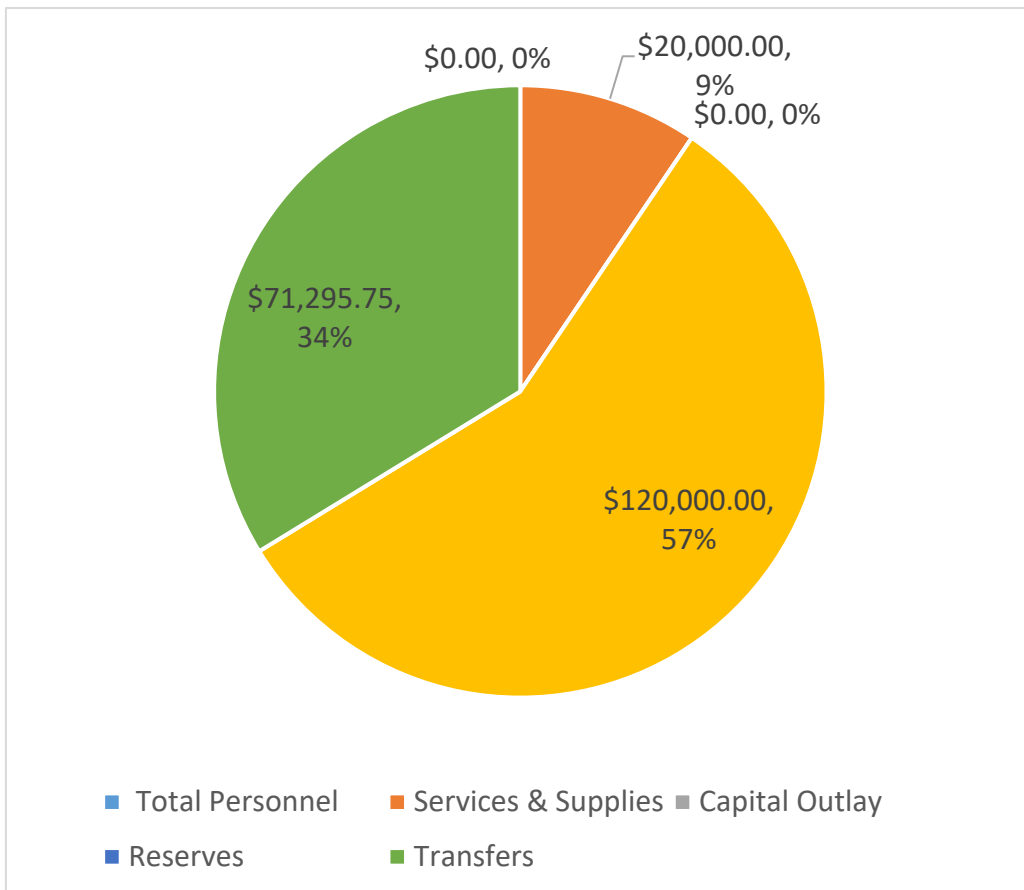
600 - Wastewater			
Fund 600 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$19,720.79	\$19,720.79	\$0.00
Expenditures			
Services & Supplies	\$16,156.00	\$16,156.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,564.79	\$3,564.79	\$0.00
TOTAL Expenditures	\$19,720.79	\$19,720.79	\$0.00
TOTAL Revenue	\$19,720.79	\$19,720.79	\$0.00
Net Revenue/Expenses		\$0.00	



600 - WASTEWATER		Fiscal YTD 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 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	19,694.00	19,720.79	19,720.79	
Total Revenues		19,694.00	19,720.79	19,720.79	
<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	272.63	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		272.63	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	7,909.12	14,036.00	14,036.00	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		7,909.12	14,036.00	14,036.00	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		9,996.75	16,156.00	16,156.00	
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 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
TRANSFERS					
9511	Interfund Transfer Out	1,782.42	3,564.79	3,564.79	
	Total Transfers	1,782.42	3,564.79	3,564.79	
	Total Expenditures	11,779.17	19,720.79	19,720.79	
Net Revenues over Expenditures		7,914.83	0.00	0.00	

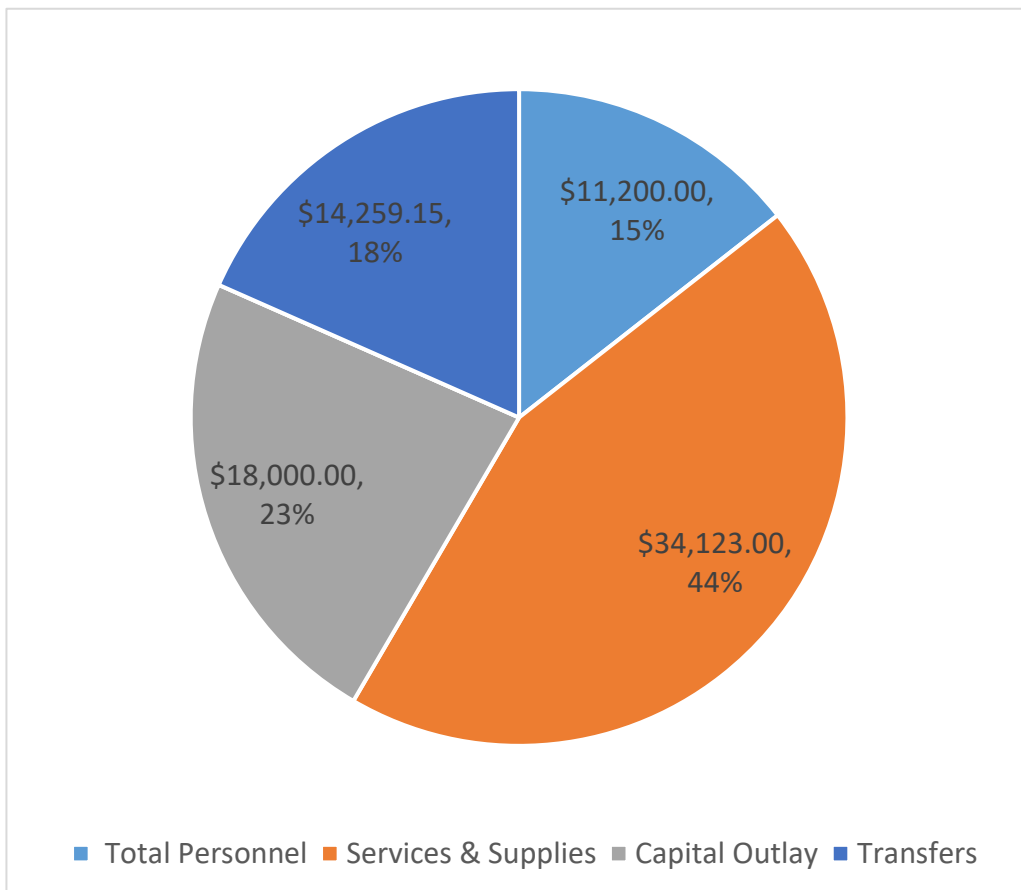
650 - Solid Waste			
Fund 800 Budget Category	2022-2023 Budget	2022-2023 Mid Year Budget	Increase/ (Decrease)
Revenue	\$245,000.00	\$245,000.00	\$0.00
Expenditures			
Total Personnel	\$0.00	\$0.00	\$0.00
Services & Supplies	\$20,000.00	\$20,000.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$71,295.75	\$71,295.75	\$0.00
TOTAL Expenditures	\$211,295.75	\$211,295.75	\$0.00
TOTAL Revenue	\$245,000.00	\$245,000.00	\$0.00
Net Revenue/Expenses	\$33,704.25	\$33,704.25	



650 - Solid Waste		Fiscal YTD 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4800	Franchise Revenue	113,900.27	245,000.00	245,000.00	Estimated
	Total Property Taxes	113,900.27	245,000.00	245,000.00	
Use of Money & Property					
4510	Investment Income on funds	0.00	0.00	0.00	
	Total Use of Money & Property	0.00	0.00	0.00	
	Total Revenues	113,900.27	245,000.00	245,000.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries paid through the cost allocation plan					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	5,000.00	5,000.00	
7326	Legal Services	325.00	5,000.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	1,000.00	
	Total Legal & Professional	325.00	11,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	0.00	2,500.00	2,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	Total Office/Operations	0.00	3,500.00	3,500.00	
Other Expense					
7330	Misc Operating Expenses	0.00	1,000.00	1,000.00	
7345	Outreach	0.00	2,000.00	2,000.00	
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 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 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	
Total Travel & Training		0.00	1,500.00	1,500.00	
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	0.00	120,000.00	Per Auditor
9022	Debt Service - Principal	0.00	120,000.00	0.00	Per Auditor
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	35,647.86	71,295.75	71,295.75	
Total Transfers		35,647.86	71,295.75	71,295.75	
Total Expenditures		95,972.86	211,295.75	211,295.75	
Net Revenues over Expenditures		17,927.41	33,704.25	33,704.25	

800 - Drainage			
Fund 800 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$135,154.00	\$135,138.00	-\$16.00
Expenditures			
Total Personnel	\$11,200.00	\$11,200.00	\$0.00
Services & Supplies	\$30,450.00	\$34,123.00	\$3,673.00
Capital Outlay	\$15,000.00	\$18,000.00	\$3,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,259.15	\$14,259.15	\$0.00
TOTAL Expenditures	\$70,909.15	\$77,582.15	\$6,673.00
TOTAL Revenue	\$135,154.00	\$135,138.00	-\$16.00
Net Revenue/Expenses	\$64,244.85	\$57,555.85	



800 - DRAINAGE		Fiscal YTD 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Zone D & F Property Taxes	11,804.82	39,290.00	39,290.00	Based on County Estimate
Total Property Taxes		11,804.82	39,290.00	39,290.00	
Special Taxes & Assessments					
4400	Drainage Assessments	26,774.00	95,264.00	95,248.00	Actual on 9J Tax Rolls
Total Special Taxes & Assessments		26,774.00	95,264.00	95,248.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	76.50	0.00	0.00	
Total Other Revenues		76.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	1,265.99	600.00	600.00	
Total Use of Money & Property		1,265.99	600.00	600.00	
Total Revenues		39,921.31	135,154.00	135,138.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	3,612.30	11,000.00	11,000.00	
Total Salaries/Wages		3,612.30	11,200.00	11,200.00	
Total Personnel		3,612.30	11,200.00	11,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00	
Total Equipment & Tools		0.00	600.00	600.00	

800 - DRAINAGE	Fiscal YTD 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
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**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	MS4 permit
6345	Property Taxes & Assessments Costs	567.07	600.00	600.00	
7325	Insurance	572.63	450.00	573.00	Actual

Total Insurance, Licenses & Regulatory Fees	8,206.70	8,250.00	8,373.00	
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**Legal &
Professional**

7320	Professional & Consulting Services	3,473.15	3,000.00	3,000.00	
7326	Legal Services	0.00	500.00	5,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	

Total Legal & Professional	3,473.15	3,500.00	8,000.00	
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Office/Operations

7230	Misc Small Parts & Supplies	285.25	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	

Total Office/Operations	285.25	650.00	650.00	
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Other Expense

7346	Promotional Expenses - Event	0.00	300.00	300.00	
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Total Other Expense	0.00	300.00	300.00	
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Rent & Utilities

6000	Cell Phones	578.52	1,700.00	1,100.00	
6025	Telephone	124.49	250.00	250.00	
8610	Electric	828.96	2,200.00	1,500.00	
8670	Street Lighting	517.07	1,000.00	1,100.00	

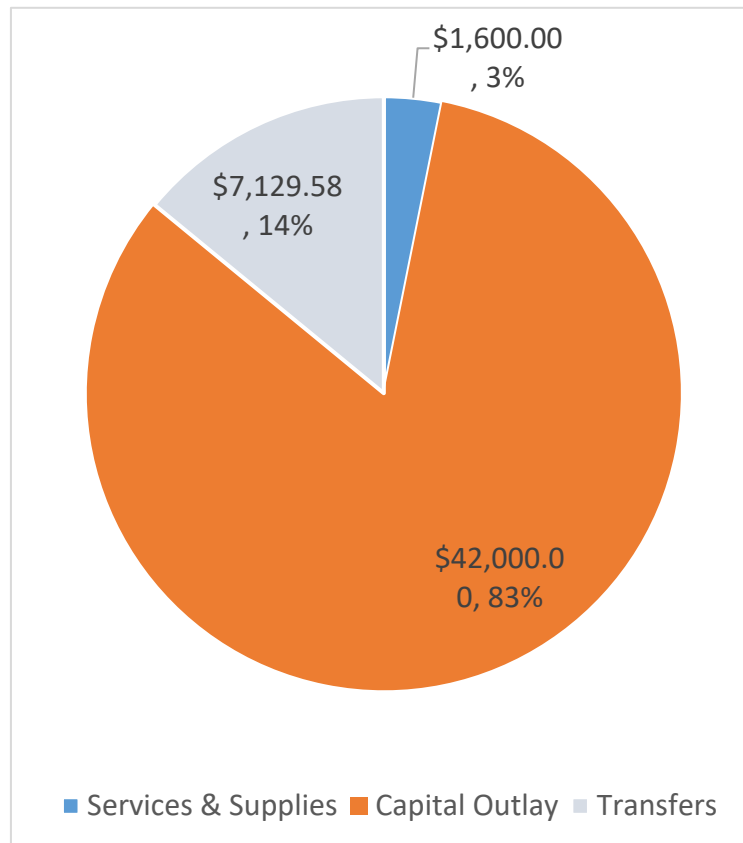
Total Rent & Utilities	2,049.04	5,150.00	3,950.00	
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**Repairs &
Maintenance**

6405	R & M - Extinguishers	42.59	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,082.18	1,000.00	1,100.00	

800 - DRAINAGE		Fiscal YTD 12/31/2022	FY 2022- 2023 Budget	FY 2022- 2023 Mid Year Budget	Notes
6750	R & M - Minor Tools & Equipment	0.00	500.00	400.00	
6800	R & M - Grounds & Collection Systems	278.64	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	1,977.32	1,500.00	1,500.00	
	Total Repairs & Maintenance	3,380.73	8,550.00	8,550.00	
Travel & Training					
7324	Education & Training Fees	0.00	500.00	0.00	no training planned
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
	Total Travel & Training	0.00	750.00	0.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	316.93	1,200.00	1,200.00	
7220	Gasoline	1,162.25	1,500.00	2,500.00	prices are up
	Total Vehicle Maintenance & Repairs	1,479.18	2,700.00	3,700.00	
	Total Services & Supplies	18,874.05	30,450.00	34,123.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	15,000.00	18,000.00	One quote \$17,368
	Total Capital Outlay	0.00	15,000.00	18,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	7,129.56	14,259.15	14,259.15	
	Total Transfers	7,129.56	14,259.15	14,259.15	
	Total Expenditures	29,615.91	70,909.15	77,582.15	
	Net Revenues over Expenditures	10,305.40	64,244.85	57,555.85	

900 - Parks & Recreation			
Fund 900 Budget Category	2022-2023 Budget	2022-2023 Mid Year	Increase/ (Decrease)
Revenue	\$43,064.20	\$43,064.20	\$0.00
Expenditures			
Services & Supplies	\$1,600.00	\$1,600.00	\$0.00
Capital Outlay	\$42,000.00	\$42,000.00	\$0.00
Transfers	\$7,129.58	\$7,129.58	\$0.00
TOTAL Expenditures	\$50,729.58	\$50,729.58	\$0.00
TOTAL Revenue	\$43,064.20	\$43,064.20	\$0.00
Net Revenue/Expenses	-\$7,665.38	-\$7,665.38	



900 - PARKS & RECREATION

Fiscal YTD 12/31/2022 FY 2022-2023 Budget FY 2022-2023 Budget Mid Year Notes

REVENUE				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	42,364.20	42,364.20
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	42,364.20	42,364.20
Use of Money & Property				
4510	Investment Income on funds	1,053.63	700.00	700.00
Total Use of Money & Property		1,053.63	700.00	700.00
Total Revenues		1,053.63	43,064.20	43,064.20
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	0.00	1,000.00	1,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		0.00	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		0.00	1,600.00	1,600.00
Capital Outlay				
9006	Infrastructure CIP	0.00	42,000.00	42,000.00
Total Capital Outlay		0.00	42,000.00	42,000.00
TRANSFERS				
9511	Interfund Transfer Out	3,564.78	7,129.58	7,129.58
Total Transfers		3,564.78	7,129.58	7,129.58
Total Expenditures		3,564.78	50,729.58	50,729.58
Net Revenues over Expenditures		(2,511.15)	(7,665.38)	(7,665.38)

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2022

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,199,624.02

General Contingency Reserve 3111 403,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,183,745.95

Total Other Liabilities 2,183,745.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,319,194.84

WATER RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2022

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	642,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>3,054,165.10</u>
Total Other Liabilities		<u>3,054,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,145,682.37</u></u>

DRAINAGE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2022

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

PARKS RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2022

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>