

**Santa Lucia Community Services District**  
**General Manager's Report**

**Budget Performance FY 2023-2024**

*Note: All figures are based on 11 months of actuals and one month forecasted (June). A consolidated performance report is presented below in two versions. The first version will not include Fire and Brush Management/Fire EMS. For presentation purposes, these two recently added departments are separated from all other departments as “specific purpose functions” which are essentially approved by elections and budgeted in five-year, long-range plans. The second version will be inclusive of all departments.*

**Total Revenues ~**

All departments (less Fire/EMS and Brush Management) – Fiscal YE 2024 are forecasted to be lower than budgeted figures by (\$14K).

All departments – Fiscal YE 2024 are forecasted to be higher than budgeted figures by \$215K. This is primarily due to the addition of the Fire/Emergency Medical Services initiative as approved in August of 2023. Due to the timing of the election, the \$195K is considered as non-budgeted revenues. The additional revenues were derived from direct billing of all property owners for a half year of the new program. The program officially launched on January 2nd, 2024. Other increases in revenues were generated primarily from Fuel Management Plan (FMP) development in the Fire and Brush department \$34K. These contractual revenues are offset by third party expenses in the same department (as noted below).

**Operating Expenses ~**

All departments (less Fire/EMS and Brush Management) - YE 2024 are forecasted to be higher than budgeted figures by (\$87K). Specific items influencing this forecasted result are:

- The Roads, Waste Collection and Wastewater Service departments were over budget by a combined (\$79K) due to a budget error in Payroll (Roads) and higher than anticipated haul off costs in the Waste Collection department.

All departments - Fiscal YE 2024 expenses are forecasted to exceed budgeted expectations by (\$354K). Specific items (over plan) influencing this forecasted result are:

- Fire/EMS – (\$194K) of expenses was not contemplated in the 2023-2024 budget.
- Brush Management - (\$72K) of additional expenditures included (\$19K) in additional work towards the trails master plan; (\$24K) for SLP fire brigade turnouts (uniform); (\$24K) for dozer training for four CSD staff members.
- The Roads, Waste Collection and Wastewater Service departments were over budget by a combined (\$79K) due to a budget error in Payroll (Roads) and higher than anticipated haul off costs in the Waste Collection department.

**Capital Expenses** ~ approved at (\$1.238M). Forecasts anticipate a final expense of (\$926K) for all departments. The forecast for all departments, less Fire/EMS and Brush, is expected at (\$893). A summary of both scenarios has been provided detailing the items accomplished (including those that have not been completed). The remaining balance of these ongoing construction projects will be included in the FY 2024-25 Budget plan.

Specific items influencing this forecasted result:

- Budget FY 2023-24 included \$667K for the project “Potrero Treatment Plant. Due to delays caused by wet weather and procuring power (PG&E); capital expenditures for this project during Fiscal YE 2024 are forecast at ~(\$424K). Total expenses thus far with forecasted figures total \$1.049M. Anticipated completion costs of (\$130K) are included in the FY 2024-25 Budget.
- Work continues towards obtaining power for the two new wells on Cantera Trail. PG&E is slow to provide information and therefore, we have spent ~(\$29K) against the (\$80K) budgeted. Expenses are included in the 2024-25 Budget towards future expenses to provide electrical services to these wells.
- Three capital projects involved utility installations not completed by the developer.
  - Approximately (\$80K) was planned in Fiscal YE 2024 for the installation of utilities for lots 66/67. The project was completed and the (\$80K), as budgeted, was realized almost to the dollar. Total expenses for the project were estimated at (\$360K) under the premise that third party contracts would be used for construction. Utilizing in-house expertise and equipment, total expenses at project end totaled (\$204K).

- Approximately (\$80K) was planned for the installation of utilities for lots 119/120. Approximately (\$50K) was expensed in Fiscal YE 2024. ~(\$15K) is budgeted in the FY 2024-25 Budget.
  - The Wild Turkey Wastewater Transfer Station is complete at 3 Vista Cielo (Lot 69). Expenses of (\$39K) have been realized in 2023-24 against a budget of (\$36K). Total expenses at project end are anticipated at (\$144K).
- Two vehicles were scheduled for replacement at (\$170K). Following the bid and procurement process, expenses totaled approximately (\$161K).
  - A replacement generator was planned at an expense of (\$70K). The final cost (post bid) was (\$74K).
  - Other minor capital expenses were approved at a total cost of ~(\$37K). Two of the three projects have been completed at a cost of ~(\$35K). A solar project is still contemplated for the future.

*Note: The Budget for FY 2023-24 promulgated an ending unrestricted net position of \$1.83M. Less Fire/Brush Management, the forecast for YE 2024 estimates an unrestricted net position of \$2.32M.*

### **Budget FY 2024-2025**

*Note: All figures are based on 11 months of actuals and one month forecasted (June). A consolidated performance report is presented below in two versions. The first version will not include Fire and Brush Management/Fire EMS. For presentation purposes, these two recently added departments are separated from all other departments as “specific purpose functions” which are essentially approved by elections and budgeted in five-year, long-range plans. The second version will be inclusive of all departments.*

#### **Revenues ~**

All departments (less Fire/EMS and Brush Management) – FY 2024-25 revenue expectations include a 4% increase YOY in Property Related Fees (PRF) as previously approved by the community in the long-range plan. Total revenues are planned to increase by 4.7% or \$360K without the two Fire related departments. ~\$277K can be attributed to PRF’s while an additional ~\$65K is anticipated in annual water sales.

All departments –Total revenues are planned to increase by 6.8% or \$573K over the prior year. Approximately \$210K is attributed to a full year fee collected for Fire/Emergency Medical Services as approved in August of 2023.

## Operating Expenses ~

All departments (less Fire/EMS and Brush Management) – the proposed budget FY 2024-25 includes a 5.1% increase in operating expenses or (\$372K) in comparison to forecasted figures FYE 2024. Approximately (\$100K) can be attributed to recruitment expenses and three months of training for the General Manager position. Excluding this anomaly, operating expenses would be proposed at ~(\$272K) or 3.7%.

All departments – the proposed budget FY 2024-25 includes a 6.5% increase in operating expenses or (\$525K) in comparison to forecasted figures FYE 2024. Approximately (\$100K) can be attributed to recruitment expenses and three months of training for the General Manager position. Excluding this anomaly, operating expenses would be proposed at ~(\$425K) or 5.3%.

Specific items for considerations are:

- Total Salaries and Wage expenses (all departments) of \$4.6M is increasing by (\$384K) or 8.4% from approved budgeted figures FY 2023-24. The COLA increases for all CSD personnel is 3.8%, which was based on the CPI, All Urban Consumer Index, San Francisco, Oakland, Hayward (May over May).
  - Water Department Increase – 7.9% or (\$90K)
    - *\*contemplates 2 additional FTE/inclusive of disability case*
  - Wastewater Department Increase – 5.0% or (\$4K)
    - *\* includes certification increase*
  - Road and Drainage Department Decrease – 0.7% or (\$7K)
    - *\* result of succession*
  - Security Department Increase – 8.9% or (\$49K)
    - *\* contemplates additional PTE*
  - Gatehouse Department Increase – 7.5% or (\$37K)
    - *\* inclusive of asst. manager on bonus plan (5%); attrition*
  - General and Administrative Department Increase – 21% or (\$102K)
    - *\* result of succession planning: of admin. asst. on bonus plan (3%)*
  - Waste Collection Department Increase – 14.6% or (\$27K)
    - *\* inclusive of disability case*
  - Brush Management Department Increase – 7.2% or (\$22K)
    - *\* inclusive of PT weed whacker crew*

- Total Payroll (All Departments excluding Fire/EMS) is budgeted to increase by (\$368K) or 8.7% compared to the prior year's forecast. ~(\$171K) is attributable to the 3.8% COLA increase contemplated in the plan. Three new (2 FTE; 1 PTE) positions are contemplated in the plan at an additional cost of ~(\$128K) full burden. The remainder can be contributed to higher health insurance costs and payroll taxes.
- Total Payroll (All Departments excluding Fire/EMS) of (\$4.2M) is 55% of total operating expenses.
- Note: Two CSD staff members are currently on disability, one in the water department and one in the waste collection department. The budget contemplates approximately 40% of their current wages and full burden.
- Administrative Cost Reimbursement is planned to increase by (\$51K) or 6.2% over the prior year. A full detail is included in the packet.

Each year, the CSD management team begins the budget process by analyzing actuals in the current year and forecasting to year end. Based on that information, they build their individual departmental budget line item by line item. Those are submitted to the General manager for review and discussion.

Here are budget highlights on a department-by-department basis:

- **Water (10)**

Revenues are anticipated to increase YOY in the water department by ~\$160K or 5.6%. This is primarily due to ~\$95K of PRF's and anticipated increased water sales from new homes and construction starts.

Operating expenses in the water department are planned to decrease over the prior year by \$18K or 2.5%. Notable items impacting this result are:

Payroll Expense – due to the removal of the compensation stipend from the prior year and considerations for labor performed on capital projects, payroll expense is planned to increase by (\$90K) or 7.9%. As mentioned above, this includes a 3.8% COLA increase for all employees and additional FTE staff of two. One additional FTE is planned to operate the new water plant in the Potrero Trail area; the second addition is to replace the FTE on disability.

Repairs and maintenance – Decreases YOY ~\$27K due to a reduction in planned projects YOY.

Utilities Electric is anticipated to increase YOY by (\$18K) due to PG&E price hikes.

Total expenses are anticipated to increase YOY by 3.8% or (\$72K).

Net Income before depreciation - \$1.08M

- **Wastewater (20)**

Revenues are anticipated to increase YOY in the wastewater department by ~\$21K or 4.9%. The additional revenue above 4% can be attributed to the addition of five (5) new septic installations.

The wastewater department is planning to increase the total expense YOY by (\$22K). Notable items impacting this result are:

Payroll Expense – payroll expense will slightly increase by (\$4K) or 5% due to an increase in pay for wastewater certification. As in all departments, the budget contemplates a 3.8% COLA increase.

Contract labor - this line item includes (\$14K) to utilize a third party to begin year two of sewer line televising. Also included is a carry forward expense of (\$24K) to update our “SSMP”. “SSMP” is the Sewer System Management Plan which will be updated by a third-party consultant. Total increase in Contract Labor is (\$27K) YOY.

Net Income before depreciation – \$142K

- **Roads & Drainage (30)**

Revenues are anticipated to increase YOY in the Roads department by ~\$78K or 4%.

The roads department is planning to decrease total expenses (prior to reimbursements) YOY by (\$61K). Notable items impacting this result are:

Payroll Expense – Consolidation into the Water/Wastewater department is contemplated in this plan. Compensation (following the departure of the Director of Roads) has been split into increases for existing management and the proposal for a new supervisor position in the Roads department. Overall, this would have created a positive net increase of approximately \$55k YOY except for a budget error in payroll FY 2023-24. The net result is a (\$7K) YOY or 0.7% increase. As in all departments, the budget contemplates a 3.8% COLA increase.

Contract labor – is anticipated to decrease YOY by ~\$42K. This is due to the removal of the project: Pavement Management Survey.

Net Income before depreciation and after reimbursements (Mechanic) – \$485K

- **Security (40)**

Revenues are anticipated to increase YOY in the Security department by ~\$89K or 4%.

The Security department is planning to increase in total expense YOY by (\$42K) or 5.3%. Notable items impacting this result are:

Payroll Expense – due to the addition of a new patrol position for road safety, payroll expenses are anticipated to increase by (\$49K) or 8.9% YOY. As in all departments, the budget contemplates a 3.8% COLA increase.

Gate Operating Expenses – anticipated to decrease YOY by ~\$12K due to removal of anomalies from prior year.

Total Operating Expense – anticipated to decrease YOY by ~\$8K or 3.3%.

Net Income before depreciation – \$1.47M

- **Gatehouse Operations (45)**

Revenues (Property Related Fees) for this department are posted to the Security department. A minor reduction in revenues attributed to the sale of access tags is planned at (\$2K) YOY.

The gatehouse operations department is planned to increase in total expense YOY by (\$76K) or 11.6%. Notable items impacting this result are:

Payroll Expense – higher payroll is planned with an increase of (\$37K) or 7.5%. Attrition is contemplated in the plan following the departure of two staff members. In order to compete in the open market, a higher starting wage was necessary. Approximately \$9K is attributable to higher health benefits selections YOY. As in all departments, the budget contemplates a 3.8% COLA increase.

Repairs and Maintenance Gates – includes increases of (\$33K) for needed maintenance items. Trim/Facia refurbishment (\$19K); Gutter replacement (\$7K) and Stone Cleaning (\$7K).

Net Income before depreciation after reimbursements – (\$736K)

- **Fire and Brush Management (50)**

Total revenues are anticipated at \$482K or 0.5% higher than the prior year.

The Fire and Brush Mgmt. department is planned to decrease (before reimbursements) in total expense YOY by (\$131K). Notable items impacting this result are:

Payroll Expense – planned to increase YOY by (\$22K) or 7.2%. This is primarily due to the addition of staffing of mowing season labor (weed eater). These four positions are seasonal and split between the water and brush departments. As in all departments, the budget contemplates a 3.8% COLA increase.

Contract Labor – is planned lower YOY by \$148K. The reduction is due to the elimination of expenses related to dozer training, turnouts for fire brigade personnel and the master trails plan project.

Reimbursements – annual amount of \$74K is accounted for in the budget plan in consideration of trail maintenance.

Net Income before depreciation – \$81K

- **Waste Collection (60)**

Revenues are anticipated to increase YOY in the Waste Collection Department by \$17K or 6%. This is due to the price increase in monthly charges as approved by the Board in the prior year.

The Waste Collection department is planned to increase total expenses YOY by (\$30K).

Payroll Expense – planned to increase YOY by (\$27K) or 14.6%. This is primarily due to a staff member on disability and the need to fill this position in order to continue the service. This department expenses approximately 40% of wages and full burden for the disabled employee. As in all departments, the budget contemplates a 3.8% COLA increase.

Total Operating Expenses – anticipated to increase by (\$3K) or 2.7%.

Net Income before depreciation – (\$33K)



- **Fire / EMS**

Revenues for the full fiscal year are anticipated at \$405K. This is a 108% increase or \$211 increase YOY due to the program start date of January 1, 2024.

There is no payroll expenses in this department.

Operating expenses are anticipated to tie to the revenue stream each year. If a surplus is experienced, it will be contemplated in the following year.

- **General and Administrative (90)**

There are no revenues (Property Related Fees) for this department. Minor revenues are experienced due to income received from Monterey County for use of the Penon Peak fire tower. Also included are management fees from the Santa Lucia Preserve housing entity. A modest drop in revenues of (\$2K) is anticipated due to the timing of payments received from Monterey County as experienced in the prior year.

The G&A department is planned to increase total expense YOY by (\$206K) or 11.2%. Notable items impacting this result are:

Payroll Expense – planned to increase YOY by (\$102K) or 13.2%. This is primarily due to the overlap of the General Manager position for three months (\$73K). As in all departments, the budget contemplates a 3.8% COLA increase.

Note: Total payroll expense (as forecasted) is better than planned by ~\$46K.

Admin Cost Reimbursement - anticipated to increase (\$51K) or 6.2%

Insurance D&O/Liability – increased premium of (\$35K) YOY or 22.7%

Audit & Tax Prep – increase YOY in audit preparation and presentation is (\$8K) or an 18% increase YOY.

Recruitment: (\$27K) is included in the plan for recruitment of the GM position.

Net Income before depreciation – (\$2.13M)

**Capital Expense** ~ Twelve important improvements have been identified in the attached schedule as “Capital” needs. In total, these expenses result in (\$690K) for Board consideration.

Items of note:

Potrero Treatment Plan – the five-year plan contemplated (\$1M) for this project. Forecasts predict a total spend as of 6/30/2024 at (\$1.05M). (\$155K) is contemplated in the plan for 2024-25. The water department continues to complete as many tasks related to this project “in-house” as feasible and anticipates the plant to go online in September 2024.

New Wells – the five-year plan contemplated (\$525K) for the drilling and connection of new wells. Capital spend as of 6/30/2024 is forecast at (\$668). The budget as proposed for FY 2024-25, (\$100K) contemplates PG&E design work to bring underground power to these new wells. The actual cost to perform the physical electrical installation is unknown at this time.

Lot 119/120 - similar to lots 66, 67, 83, 84; it has been discovered that water utilities were not installed for these two lots. Estimates to install water utilities only, in-house, is (\$25K). Construction on one lot (119) has been postponed and therefore, the monies allocated are for Lot 120 only.

Equipment - a total of (\$133K) has been proposed to replace equipment that is failing or no longer passes emission regulations.

New Gate Pedestals – the existing gate pedestals are now 6 years old and are showing signs of failure. Historically, five to six years are the life expectancy of these systems. A presentation will be provided to substantiate the need and enhanced benefits that will come with a new system.

### **Unrestricted Net Position ~**

All departments (less Fire/EMS and Brush Management) – beginning position (unaudited) is forecast to be at \$2.32M. If approved as presented, ending position FYE 2025 is projected to be \$1.89M.

All Departments - beginning position (unaudited) is forecast to be at \$2.23M. If approved as presented, ending position FYE 2025 is projected to be \$1.82M. At FYE 2025, the District’s five year plan contemplated an ending position of \$3.06M.

**COMMUNITY SERVICES DISTRICT**  
**Capital Expenses**  
**2023-24 Operating Budget**

#	Project Description	Dept	Capital	Monthly Spend												SPEND	
				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Total
1	Potrero Treatment Plant	Water	1917	30,000	310,000	82,000	185,000	20,000	40,000							667,000	\$ 424,393
2	PGE Deposit ~ two new wells (Cantera)	Water	1902		80,000											80,000	\$ 29,006
3	Lot 66/67, 83/84 Utilities	Water	1912	50,000	30,000											80,000	\$ 80,471
4	Vaulted Flow Meter Vasquez	Water	1900		7,000											7,000	\$ 7,439
5	Lot 119 & Lot 120 Water Service	Water	1912				65,000									65,000	\$ 50,660
6	Moore's Lake Solar (for Aeration)	Water	1910		15,000											15,000	\$ 2,000
7	Booster 2B Retaining Wall	Water	1916				15,000									15,000	\$ 25,419
8	Replace Vehicle	Water	1900		85,000											85,000	\$ 75,809
9	Generator (Penon)	Water	1900				70,000									70,000	\$ 74,379
<b>Water</b>																	
																	<b>769,576</b>
1	Wild Turkey Lift Station	Wastewater	1918	6,000		30,000										36,000	\$ 38,707
<b>Wastewater</b>																	
																	<b>38,707</b>
1	Replace Vehicle	Rds/Maint	1900		85,000											85,000	\$ 84,711
<b>Roads</b>																	
																	<b>84,711</b>
1	New Dozer, Truck and Trailer (Rent to Own)	Fire	1900	33,000												33,000	\$ 33,000
<b>Fire</b>																	
																	<b>33,000</b>
<b>Total 2023-2024</b>				<b>119,000</b>	<b>612,000</b>	<b>112,000</b>	<b>335,000</b>	<b>20,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,238,000</b>	
<b>925,994</b>																	

**COMMUNITY SERVICES DISTRICT**  
**Capital Expenses (less Fire /EMS and Brush Management)**  
**2023-24 Operating Budget**

#	Project Description	Dept	Capital	Monthly Spend												SPEND	
				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Total
1	Potrero Treatment Plant	Water	1917	30,000	310,000	82,000	185,000	20,000	40,000							667,000	\$ 424,393
2	PGE Deposit ~ two new wells (Cantera)	Water	1902		80,000											80,000	\$ 29,006
3	Lot 66/67, 83/84 Utilities	Water	1912	50,000	30,000											80,000	\$ 80,471
4	Vaulted Flow Meter Vasquez	Water	1900		7,000											7,000	\$ 7,439
5	Lot 119 & Lot 120 Water Service	Water	1912				65,000									65,000	\$ 50,660
6	Moore's Lake Solar (for Aeration)	Water	1910		15,000											15,000	\$ 2,000
7	Booster 2B Retaining Wall	Water	1916				15,000									15,000	\$ 25,419
8	Replace Vehicle	Water	1900		85,000											85,000	\$ 75,809
9	Generator (Penon)	Water	1900				70,000									70,000	\$ 74,379
																<b>Water</b>	
1	Wild Turkey Lift Station	Wastewater	1918	6,000		30,000										36,000	\$ 38,707
																<b>Wastewater</b>	
																<b>38,707</b>	
1	Replace Vehicle	Rds/Maint	1900		85,000											85,000	\$ 84,711
																<b>Roads</b>	
																<b>84,711</b>	
<b>Total 2023-2024</b>				<b>86,000</b>	<b>612,000</b>	<b>112,000</b>	<b>335,000</b>	<b>20,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,205,000</b>	
																	<b>892,994</b>

**COMMUNITY SERVICES DISTRICT**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**2024-25 Operating Budget (Less Fire/EMS and Brush)**  
**(All OP EX above the line)**

	<b>Budget 23-24</b>	<b>Forecasted 23-24</b>	<b>Budget 24-25</b>	<b>% Rev</b>	<b>Variance \$ YOY</b>	<b>Variance % YOY</b>
<b>REVENUES (by Source):</b>						
Property Related Fees - Roads, Water & Security	6,397,722	6,397,740	6,653,646	82.2%	255,906	4.0%
Property Related Fees - Wastewater (Sewer & Septic)	435,477	435,481	456,833	5.6%	21,352	4.9%
Water Meter Charges	502,183	498,508	563,857	7.0%	65,349	13.1%
Security & Gatehouse Operations	19,773	13,368	11,705	0.1%	(1,663)	-12.4%
Road & Drainage Maintenance	91,892	89,284	93,727	1.2%	4,443	5.0%
Housing Management Fee	7,200	7,200	7,200	0.1%	0	0.0%
Waste Collection	277,200	283,732	300,732	3.7%	17,000	6.0%
Miscellaneous Income	15,744	8,000	6,000	0.1%	(2,000)	-25.0%
<b>TOTAL REVENUES</b>	<b>7,747,191</b>	<b>7,733,313</b>	<b>8,093,700</b>	<b>100.0%</b>	<b>360,387</b>	<b>4.7%</b>
<b>EXPENSES (by Department):</b>						
Water Service	1,853,510	1,881,397	1,953,649	24.1%	(72,252)	-3.8%
Wastewater Collection & Treatment	277,327	292,821	314,702	3.9%	(21,881)	-7.5%
Road & Drainage Maintenance	1,508,032	1,599,188	1,524,889	18.8%	74,299	4.6%
Security & Gatehouse Operations	1,463,859	1,446,171	1,561,477	19.3%	(115,306)	-8.0%
General and Administrative	1,896,110	1,840,604	2,047,037	25.3%	(206,434)	-11.2%
Waste Collection	277,933	303,329	333,712	4.1%	(30,383)	-10.0%
<b>TOTAL EXPENSES</b>	<b>7,276,771</b>	<b>7,363,510</b>	<b>7,735,466</b>	<b>95.6%</b>	<b>(371,957)</b>	<b>-5.1%</b>
<b>OPERATING SURPLUS (DEFICIENCY) - Before Loan Pmts</b>	<b>470,420</b>	<b>369,803</b>	<b>358,233</b>	<b>4.4%</b>	<b>(11,570)</b>	<b>-3.1%</b>
Loan Payments (Prin + Int)	159,804	159,804	159,804	2.0%	0	0.0%
<b>OPERATING SURPLUS (DEFICIENCY)</b>	<b>310,616</b>	<b>209,999</b>	<b>198,429</b>	<b>2.5%</b>	<b>(11,570)</b>	<b>-5.5%</b>
<b>OTHER CASH FLOW (USE)</b>						
Other	0	0	0	0.0%	0	0.0%
Interest Income	9,000	63,000	60,000	0.7%	(3,000)	-4.8%
Gain (Loss) on Sale of Fixed Assets	17,000	12,500	10,000	0.1%	(2,500)	-20.0%
Fiber Deployment	0	0	0	0.0%	0	0.0%
Capital Expenditures	(1,238,000)	(892,994)	(689,552)	-8.5%	203,442	-22.8%
<b>TOTAL OTHER CASH FLOW (USE)</b>	<b>(1,212,000)</b>	<b>(817,494)</b>	<b>(619,552)</b>	<b>-7.7%</b>	<b>197,942</b>	<b>-24.2%</b>
<b>TOTAL SURPLUS (DEFICIENCY)</b>	<b>(901,384)</b>	<b>(607,494)</b>	<b>(421,123)</b>	<b>-5.2%</b>	<b>186,371</b>	<b>30.7%</b>
<b>NET POSITION</b>						
<b>Beginning Unrestricted Net Position</b>	<b>2,742,428</b>	<b>2,926,954</b>	<b>2,319,460</b>			
Total Surplus (Deficiency)	(914,979)	(607,494)	(421,123)			
<b>Ending Unrestricted Net Position</b>	<b>1,827,449</b>	<b>2,319,460</b>	<b>1,898,337</b>			
<b>TOTAL COMBINED UNRESTRICTED NET POSITION</b>	<b>1,827,449</b>	<b>2,319,460</b>	<b>1,898,337</b>			

**COMMUNITY SERVICES DISTRICT**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**2024-25 Operating Budget (All departments)**  
**(All OP EX above the line)**

	<b>Budget 23-24</b>	<b>Forecasted 23-24</b>	<b>Budget 24-25</b>	<b>% Rev</b>	<b>Variance \$ YOY</b>	<b>Variance % YOY</b>
<b>REVENUES (by Source):</b>						
Property Related Fees - Roads, Water & Security	6,397,722	6,397,740	6,653,646	74.1%	255,906	4.0%
Property Related Fees - Wastewater (Sewer & Septic)	435,477	435,481	456,833	5.1%	21,352	4.9%
Water Meter Charges	502,183	498,508	563,857	6.3%	65,349	13.1%
Security & Gatehouse Operations	19,773	13,368	11,705	0.1%	(1,663)	-12.4%
Road & Drainage Maintenance	91,892	89,284	93,727	1.0%	4,443	5.0%
Housing Management Fee	7,200	7,200	7,200	0.1%	0	0.0%
Waste Collection	277,200	283,732	300,732	3.3%	17,000	6.0%
Brush Management & Fire Infrastructure	445,872	479,372	481,872	5.4%	2,500	0.5%
Fire/EMS	0	194,922	405,435	4.5%	210,513	108.0%
Miscellaneous Income	15,744	8,000	6,000	0.1%	(2,000)	-25.0%
<b>TOTAL REVENUES</b>	<b>8,193,063</b>	<b>8,407,607</b>	<b>8,981,006</b>	<b>100.0%</b>	<b>573,399</b>	<b>6.8%</b>
<b>EXPENSES (by Department):</b>						
Water Service	1,853,510	1,881,397	1,953,649	21.8%	(72,252)	-3.8%
Wastewater Collection & Treatment	277,327	292,821	314,702	3.5%	(21,881)	-7.5%
Road & Drainage Maintenance	1,508,032	1,599,188	1,524,889	17.0%	74,299	4.6%
Security & Gatehouse Operations	1,463,859	1,446,171	1,561,477	17.4%	(115,306)	-8.0%
General and Administrative	1,896,110	1,840,604	2,047,037	22.8%	(206,434)	-11.2%
Fire/EMS	0	194,922	405,432	4.5%	(210,510)	-108.0%
Waste Collection	277,933	303,329	333,712	3.7%	(30,383)	-10.0%
Brush Management & Fire Infrastructure	459,468	531,471	474,224	5.3%	57,247	10.8%
<b>TOTAL EXPENSES</b>	<b>7,736,239</b>	<b>8,089,903</b>	<b>8,615,123</b>	<b>95.9%</b>	<b>(525,220)</b>	<b>-6.5%</b>
<b>OPERATING SURPLUS (DEFICIENCY) - Before Loan Pmts</b>	<b>456,824</b>	<b>317,704</b>	<b>365,883</b>	<b>4.1%</b>	<b>48,179</b>	<b>15.2%</b>
Loan Payments (Prin + Int)	159,804	159,804	159,804	1.8%	0	0.0%
<b>OPERATING SURPLUS (DEFICIENCY)</b>	<b>297,020</b>	<b>157,900</b>	<b>206,079</b>	<b>2.3%</b>	<b>48,179</b>	<b>30.5%</b>
<b>OTHER CASH FLOW (USE)</b>						
Other	0	0	0	0.0%	0	0.0%
Interest Income	9,000	63,000	60,000	0.7%	(3,000)	-4.8%
Gain (Loss) on Sale of Fixed Assets	17,000	12,500	10,000	0.1%	(2,500)	-20.0%
Fiber Deployment	0	0	0	0.0%	0	0.0%
Capital Expenditures	(1,238,000)	(925,994)	(689,552)	-7.7%	236,442	-25.5%
<b>TOTAL OTHER CASH FLOW (USE)</b>	<b>(1,212,000)</b>	<b>(850,494)</b>	<b>(619,552)</b>	<b>-6.9%</b>	<b>230,942</b>	<b>-27.2%</b>
<b>TOTAL SURPLUS (DEFICIENCY)</b>	<b>(914,980)</b>	<b>(692,594)</b>	<b>(413,473)</b>	<b>-4.6%</b>	<b>279,121</b>	<b>40.3%</b>
<b>NET POSITION</b>						
<b>Beginning Unrestricted Net Position</b>	<b>2,742,428</b>	<b>2,926,954</b>	<b>2,234,360</b>			
Total Surplus (Deficiency)	(914,980)	(692,594)	(413,473)			
<b>Ending Unrestricted Net Position</b>	<b>1,827,448</b>	<b>2,234,360</b>	<b>1,820,887</b>			
<b>TOTAL COMBINED UNRESTRICTED NET POSITION</b>	<b>1,827,448</b>	<b>2,234,360</b>	<b>1,820,887</b>			

<b>COMMUNITY SERVICES DISTRICT</b>		<b>05</b>				
<b>WATER SERVICE</b>		<b>10</b>				
<b>2024-25 Operating Budget</b>		<b>OK</b>				
GL code	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Variance</b>	<b>Variance</b>	
	<b>23-24</b>	<b>23-24</b>	<b>24-25</b>	<b>%</b>	<b>\$</b>	
<b>Revenues</b>						
Direct User Charges - Residential	4120	185,045	183,112	214,300	17.0%	31,188
- Golf Club	4121	241,301	239,748	250,896	4.6%	11,148
- Ranch Club	4122	39,717	39,308	40,461	2.9%	1,153
- EE Housing	4123	0	0	0	0.0%	0
Hydrant meter rental fees	4400	120	340	1,200	252.9%	860
Meter connection charges	4100	36,000	36,000	57,000	58.3%	21,000
Property Related Fees - Residential	4201	2,308,140	2,308,140	2,400,468	4.0%	92,328
- Ranch Club	4202	30,780	30,780	32,004	4.0%	1,224
- Golf Club	4203	26,928	26,928	28,008	4.0%	1,080
Miscellaneous Income	4330	0	0	0	0.0%	0
<b>Total Revenues</b>		<b>2,868,031</b>	<b>2,864,356</b>	<b>3,024,337</b>	<b>5.6%</b>	<b>159,981</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	910,144	925,863	980,233	-5.9%	(54,370)
Insurance - Health	6292	94,117	90,311	106,480	-17.9%	(16,169)
Insurance - Dental/Life & LTD	6293	7,873	7,306	7,470	-2.2%	(164)
Pension (401k match)	6517	26,743	29,576	30,027	-1.5%	(451)
Workman's comp	6288	51,496	41,009	46,377	-13.1%	(5,368)
Payroll taxes	6515	63,680	54,839	68,536	-25.0%	(13,697)
<b>Total Payroll Expense</b>		<b>1,154,052</b>	<b>1,148,904</b>	<b>1,239,124</b>	<b>-7.9%</b>	<b>(90,220)</b>
<b>Operating Expense</b>						
Contract Labor / Mtls - Prop Ops charges	6002	0	0	0	0.0%	0
Labor - Ranch Ops Mechanic	6008	15,960	13,920	13,920	0.0%	0
Auto expense	6130	11,660	16,678	16,678	0.0%	0
Auto lease	6135	0	0	0	0.0%	0
Chemicals	6155	1,654	4,372	4,372	0.0%	0
Cleaning	6160	4,140	5,025	5,025	0.0%	0
Computer Expenses	6170	584	2,304	2,304	0.0%	0
Contract labor - Third party	6180	39,500	43,384	33,856	22.0%	9,528
Dues and subscriptions	6231	31,985	33,266	31,185	6.3%	2,081
Education & Seminars/Recruitment ex.	6239	6,550	1,206	7,050	-484.6%	(5,844)
Equipment Maintenance	6243	14,421	22,745	15,245	33.0%	7,500
Equipment Rental	6242	0	0	0	0.0%	0
Dry Cleaning	6220	360	122	360	-195.1%	(238)
Fuel and oil	6277	55,593	46,205	47,591	-3.0%	(1,386)
FIRST AID/SAFETY	6275	0	0	0	0.0%	0
Insurance - Auto	6295	0	0	0	0.0%	0
Meals	6405	3,340	2,299	3,340	-45.3%	(1,041)
Lake/Pond Management	6420	1,000	1,243	1,000	19.5%	243
Office expense	6455	38,335	37,805	38,374	-1.5%	(569)
Operating Expense	6456	20,844	25,833	21,936	15.1%	3,897
Parts and supplies	6513	41,400	40,657	42,000	-3.3%	(1,343)
Permits and fees	6520	6,567	6,179	6,567	-6.3%	(388)
Postage and Delivery	6545	623	100	100	0.0%	0
RECRUITMENT EXPENSE	6585	0	0	0	0.0%	0
REFUSE REMOVAL	6580	8,622	8,792	4,448	49.4%	4,344
Repairs and maintenance	6592	98,136	102,538	75,692	26.2%	26,846
Radios and Pagers	6575	120	120	120	0.0%	0
SCADA improvements	6638	207	0	0	0.0%	0
Small tools and equipment	6655	12,576	14,108	11,940	15.4%	2,168
Telephone and Cellular	6670	12,885	19,053	18,540	2.7%	513
Testing	6675	12,052	17,192	17,192	0.0%	0
Uniform Expense	6750	7,392	3,895	7,992	-105.2%	(4,097)
Utilities - Electric (other)	6760	95,115	88,899	97,790	-10.0%	(8,891)
Utilities - Electric (wells)	6785	135,793	139,397	148,202	-6.3%	(8,805)
Water Meter Expense	6800	22,043	35,156	41,706	-18.6%	(6,550)
<b>Total Operating Expense</b>		<b>699,457</b>	<b>732,493</b>	<b>714,525</b>	<b>2.5%</b>	<b>17,968</b>
<b>Total Expense</b>		<b>1,853,509</b>	<b>1,881,397</b>	<b>1,953,649</b>	<b>-3.8%</b>	<b>(72,252)</b>
Gain/(Loss) on Sale of Fixed Asset	4655	5,000	0	5,000	0.0%	5,000
<b>Reserve Expenditures</b>						
Repairs & Replacements - Reserves	6600	0	0	0	0.0%	0
<b>Net Income before Depreciation</b>		<b>1,019,522</b>	<b>982,959</b>	<b>1,075,688</b>	<b>-9.4%</b>	<b>92,729</b>
Depreciation	6217	0	0	0	0.0%	0
<b>NET - Water Service</b>		<b>1,019,522</b>	<b>982,959</b>	<b>1,075,688</b>	<b>-9.4%</b>	<b>92,729</b>

**COMMUNITY SERVICES DISTRICT  
WASTEWATER COLLECTION & TREATMENT  
2024-25 Operating Budget**

	05 20	OK Budget 23-24	Forecast 23-24	Budget 24-25	Variance %	Variance \$
<b>Revenues</b>	GL code					
Property Related Fees - Residential Sewer /Septic	4220	416,336	416,340	436,933	4.9%	20,593
- Ranch Club	4221	12,757	12,757	13,266	4.0%	509
- Golf Club	4222	6,384	6,384	6,633	3.9%	249
<b>Total Revenues</b>		<b>435,477</b>	<b>435,481</b>	<b>456,833</b>	<b>4.9%</b>	<b>21,352</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	61,816	71,126	73,539	-3.4%	(2,413)
Insurance - Health	6292	6,030	7,227	7,498	-3.7%	(271)
Insurance - Dental/Life & LTD	6293	532	520	517	0.6%	3
Pension (401k match)	6517	0	0	0	0.0%	0
Workman's comp	6288	3,623	3,205	3,578	-11.6%	(373)
Payroll taxes	6515	4,803	4,358	5,589	-28.3%	(1,231)
<b>Total Payroll Expense</b>		<b>76,805</b>	<b>86,436</b>	<b>90,721</b>	<b>-5.0%</b>	<b>(4,285)</b>
<b>Operating Expense</b>						
Labor / Mat - Prop Ops Allocation	6002	0	0	0	0.0%	0
Labor - Ranch Ops Mechanic	6008	750	1,964	1,964	0.0%	0
Auto expense	6130	2,400	2,712	2,712	0.0%	0
Auto Lease	6135	0	0	0	0.0%	0
Chemicals	6155	9,536	14,827	5,475	63.1%	9,352
Contract labor - Third party	6180	36,246	34,064	61,900	-81.7%	(27,836)
Education & Seminars	6239	0	300	300	0.0%	0
Equipment Maintenance	6243	720	2,500	2,500	0.0%	0
Equipment Lease	6241	1,200	705	1,000	-41.8%	(295)
Fuel & Oil	6277	9,654	7,904	8,062	-2.0%	(158)
Insurance - W/C	6288	0	0	0	0.0%	0
Insurance - Auto	6295	0	0	0	0.0%	0
Operating Expense	6456	41,580	26,445	31,739	-20.0%	(5,294)
Parts and supplies	6513	4,862	2,870	2,883	-0.5%	(13)
Permits and fees	6520	9,770	10,042	11,182	-11.4%	(1,140)
Community Relations	6555	0	0	0	0.0%	0
Radios and Pagers	6575	0	0	0	0.0%	0
Refuse removal	6580	0	9,027	9,298	-3.0%	(271)
Repairs and maintenance	6592	36,821	36,791	28,088	23.7%	8,703
Septic maintenance - Plant / Residential	6640	13,500	18,916	18,916	0.0%	0
Small tools and equipment	6655	0	0	0	0.0%	0
Telephone	6670	1,404	1,687	1,404	16.8%	283
Testing	6675	14,974	19,091	19,091	0.0%	0
Uniform expenses	6750	600	410	600	-46.3%	(190)
Utilities - Gas and Electric	6760	15,005	14,721	15,458	-5.0%	(737)
Utilities - Propane	6786	1,500	1,409	1,409	0.0%	0
<b>Total Operating Expense</b>		<b>200,522</b>	<b>206,385</b>	<b>223,981</b>	<b>-8.5%</b>	<b>(17,596)</b>
<b>Total Expense</b>		<b>277,327</b>	<b>292,821</b>	<b>314,702</b>	<b>-7.5%</b>	<b>(21,881)</b>
<b>Reserve Expenditures</b>	6600	0	0	0	0.0%	0
<b>Net Income before Depreciation</b>		<b>158,150</b>	<b>142,660</b>	<b>142,131</b>	<b>-0.4%</b>	<b>(529)</b>
Depreciation	6217	0	0	0	0.0%	0
<b>NET - Wastewater Collection &amp; Treatment</b>		<b>158,150</b>	<b>142,660</b>	<b>142,131</b>	<b>-0.4%</b>	<b>(529)</b>



**COMMUNITY SERVICES DISTRICT**  
**ROAD & DRAINAGE MAINTENANCE**  
**2024-25 Operating Budget**

	05 30	Budget <u>23-24</u>	Forecast <u>23-24</u>	Budget <u>24-25</u>	Variance %	Variance \$
<b>Revenues</b>	GL code					
Lot Mowing	4105	44,458	52,062	54,582	4.8%	2,520
Lot Clean-up	4107	5,607	-	-	0.0%	0
Poison Oak Spraying	4110	2,076	789	806	2.2%	17
Driveway Maintenance	4117	2,411	-	1,360	0.0%	1,360
Other Ops Services	4133	5,661	2,846	2,985	4.9%	139
Mechanic Services	4134	-	-	-	0.0%	0
Community Projects	4136	31,679	33,587	33,994	1.2%	407
Property Related Fees - Residential	4210	1,796,001	1,796,004	1,867,845	4.0%	71,841
- Ranch Club	4211	23,785	23,784	24,745	4.0%	961
- Golf Club	4213	17,839	17,844	18,547	3.9%	703
Refuse removal income	4300	-	-	-	0.0%	0
<b>Total Revenues</b>		<b>1,929,517</b>	<b>1,926,916</b>	<b>2,004,864</b>	<b>4.0%</b>	<b>77,948</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	714,457	778,954	783,966	-0.6%	(5,012)
Insurance - Health	6292	64,045	75,403	79,826	-5.9%	(4,423)
Insurance - Dental/Life & LTD	6293	5,973	7,354	6,554	10.9%	800
Pension (401k match)	6517	14,369	18,856	14,899	21.0%	3,957
Workman's comp	6288	37,778	37,139	35,980	3.1%	1,159
Payroll taxes	6515	50,416	56,564	59,691	-5.5%	(3,127)
<b>Total Payroll Expense</b>		<b>887,038</b>	<b>974,270</b>	<b>980,914</b>	<b>-0.7%</b>	<b>(6,644)</b>
<b>Operating Expense</b>						
Labor Ranch Ops Mechanic	6008	1,600	3,940	3,940	0.0%	0
Auto Expense	6130	27,002	62,385	46,705	25.1%	15,680
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	-	-	-	0.0%	0
Parts and Supplies	6513	-	-	-	0.0%	0
Community Projects Expense	6165	1,040	1,295	1,295	0.0%	0
Complimentary Food and Beverage	6191	2,840	2,717	3,000	-10.4%	(283)
Computer Expense	6170	1,200	1,200	1,200	0.0%	0
Contract Labor - Third Party	6180	134,000	86,197	44,000	49.0%	42,197
Dues and Subscriptions	6231	-	-	-	0.0%	0
Education and Seminars	6239	1,950	1,016	1,100	-8.3%	(84)
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	3,350	-	2,250	0.0%	(2,250)
Equipment Maintenance	6243	248,342	250,909	263,455	-5.0%	(12,546)
Fuel and Oil - Auto	6277	54,592	64,719	67,956	-5.0%	(3,237)
First Aid and Safety	6275	4,500	1,591	4,500	-182.9%	(2,909)
Contract Labor / Mtls - Property Ops	6002	-	-	-	0.0%	0
Materials	6400	-	601	-	100.0%	601
Operating Supplies	6456	7,108	5,597	5,877	-5.0%	(280)
Postage and Delivery	6545	-	-	-	0.0%	0
Signage	6650	-	-	-	0.0%	0
Radios and Pagers	6575	2,200	2,200	1,000	54.5%	1,200
Refuse Removal	6580	20,000	23,757	3,000	87.4%	20,757
Repairs and Maintenance	6592	5,000	28	5,000	-17757.1%	(4,972)
Office Expense	6455	-	-	-	0.0%	0
Road Maintenance	6596	419,870	419,762	413,450	1.5%	6,312
Service Fee to RS Private	6645	6,927	6,718	4,200	37.5%	2,518
Telephone and Cellular	6670	3,721	7,144	7,343	-2.8%	(199)
Uniform Expense	6750	9,750	9,711	9,750	-0.4%	(39)
Small Tools and Equipment	6655	14,150	14,098	9,150	35.1%	4,948
Utilities - Electric (Other)	6760	-	-	-	0.0%	0
Utilities - Propane	6786	2,844	1,796	1,796	0.0%	0
<b>Total Operating Expense</b>		<b>971,986</b>	<b>967,381</b>	<b>899,967</b>	<b>7.0%</b>	<b>67,415</b>
<b>Reimbursements</b>						
Property Ops Revenue	4XXX	-	-	-	0.0%	0
Labor Reimbursement	6217	-	-	-	0.0%	0
Equipment Reimbursement	7001	(32,833)	(33,441)	(34,833)	-4.2%	1,392
Mechanic Labor Reimbursement	7002	(312,092)	(304,342)	(315,092)	-3.5%	10,750
Corp Yard Overhead Allocation	7003	(6,067)	(4,680)	(6,067)	-29.6%	1,387
<b>Total Reimbursements</b>		<b>(350,992)</b>	<b>(342,463)</b>	<b>(355,992)</b>	<b>4.0%</b>	<b>13,529</b>
<b>Total Expense</b>		<b>1,508,032</b>	<b>1,599,188</b>	<b>1,524,889</b>	<b>4.6%</b>	<b>74,299</b>
Gain/(Loss) on Sale of Fixed Asset	4655	5,000	12,500	5,000	-60.0%	(7,500)
<b>Reserve Expenditures</b>						
Capital Expense		85,000	84,711	45,000		
<b>Net Income before Depreciation</b>		<b>426,485</b>	<b>340,228</b>	<b>484,975</b>	<b>-42.5%</b>	<b>144,747</b>
Depreciation		-	-	-	0.0%	0
<b>NET - Road &amp; Drainage Maintenance</b>		<b>426,485</b>	<b>340,228</b>	<b>484,975</b>	<b>-42.5%</b>	<b>144,747</b>

**COMMUNITY SERVICES DISTRICT**  
**SECURITY OPERATIONS**  
**2024-25 Operating Budget**

		05				
		40				
		OK				
		Budget	Forecast	Budget	Variance	Variance
GL code		<u>23-24</u>	<u>23-24</u>	<u>24-25</u>	%	\$
<b>Revenues</b>						
Property Related Fees - Residential	4215	2,144,554	2,144,556	2,230,342	4.0%	85,786
- Ranch Club	4216	28,399	28,404	29,539	4.0%	1,135
- Golf Club	4217	21,296	21,300	22,148	4.0%	848
Penalties and fines	4250	-	-	-	0.0%	0
Vehicle access tag revenue	4310	-	-	-	0.0%	0
Custom Security Services	4312	17,329	8,987	9,787	8.9%	800
Emergency Fuel Revenue	4313	284	341	353	3.5%	12
<b>Total Revenues</b>		<b>2,211,862</b>	<b>2,203,588</b>	<b>2,292,169</b>	<b>4.0%</b>	<b>88,581</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	458,921	441,155	478,655	-8.5%	(37,500)
Insurance - Health	6292	45,598	47,640	50,939	-6.9%	(3,299)
Insurance - Dental/Life & LTD	6293	4,475	3,946	4,198	-6.4%	(252)
Pension (401k match)	6517	2,902	3,221	3,979	-23.5%	(758)
Workman's comp	6288	25,891	20,196	22,367	-10.7%	(2,171)
Payroll taxes	6515	36,467	33,021	38,150	-15.5%	(5,129)
<b>Total Payroll Expense</b>		<b>574,255</b>	<b>549,179</b>	<b>598,288</b>	<b>-8.9%</b>	<b>(49,109)</b>
<b>Operating Expense</b>						
Emergency Fuel COS	5313	-	-	-	0.0%	0
Labor / Mtls - Prop Ops Allocations	6002	-	-	-	0.0%	0
Labor Materials- Ranch Ops Mechanic	6008	14,683	10,211	10,518	-3.0%	(307)
Auto expense	6130	3,585	8,951	8,951	0.0%	(0)
Auto lease	6135	-	-	-	0.0%	0
Building Lease Expense	6145	-	-	-	0.0%	0
Cleaning	6160	2,163	2,743	2,743	0.0%	0
Computer Expense	6170	2,060	3,711	3,095	16.6%	616
Contract labor - Third party	6180	3,042	3,564	4,170	-17.0%	(606)
Dry cleaning expense	6220	475	451	451	0.0%	0
Education and seminars	6239	-	-	600	0.0%	(600)
First aid and safety supplies	6275	-	2,334	2,334	0.0%	0
Fuel and oil	6277	38,613	37,944	39,083	-3.0%	(1,139)
Gate Operating Expense	6278	25,391	14,678	16,315	-11.1%	(1,637)
Insurance - Auto	6295	-	-	-	0.0%	0
Key and lock expense	6310	120	43	120	-179.1%	(77)
Meals	6405	1,000	330	600	-81.8%	(270)
Office supplies	6455	1,000	1,005	1,000	0.5%	5
Operating Expense	6456	4,500	5,565	7,365	-32.3%	(1,800)
Parts and supplies	6513	1,500	177	500	-182.5%	(323)
Postage & Delivery	6545	-	-	-	0.0%	0
Radios and pagers	6575	2,200	2,214	2,200	0.6%	14
Refuse removal	6580	-	-	-	0.0%	0
Repairs and Maintenance - Gates	6593	5,514	35,644	22,132	37.9%	13,513
Telephone	6670	79,273	78,899	77,049	2.3%	1,850
Uniforms expense	6750	2,300	2,177	2,300	-5.6%	(123)
Utilities - Electric (Gates)	6760	20,586	21,871	22,965	-5.0%	(1,094)
Utilities - Propane	6786	1,000	826	1,240	-50.2%	(414)
<b>Total Operating Expense</b>		<b>209,004</b>	<b>233,338</b>	<b>225,731</b>	<b>3.3%</b>	<b>7,607</b>
<b>Total Expense</b>		<b>783,260</b>	<b>782,517</b>	<b>824,019</b>	<b>-5.3%</b>	<b>(41,502)</b>
<b>Gain/(Loss) and Reserve Expenditures</b>						
Gain (Loss) on the Sale of Fixed Assets	4655	7,000	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	-	-	-	0.0%	0
<b>NET - Security &amp; Gate Operations</b>		<b>1,435,602</b>	<b>1,421,071</b>	<b>1,468,150</b>	<b>-3.3%</b>	<b>47,079</b>

**COMMUNITY SERVICES DISTRICT  
GATEHOUSE OPERATIONS  
2024-25 Operating Budget**

	05 45	OK Budget 23-24	Forecast 23-24	Budget 24-25	Variance %	Variance \$
	GL code					
<b>Revenues</b>						
Vehicle access tag revenue	4310	2,160	4,040	1,565	-61.3%	(2,475)
Miscellaneous	4330	0	0	0	0.0%	0
<b>Total Revenues</b>		<b>2,160</b>	<b>4,040</b>	<b>1,565</b>	<b>-61.3%</b>	<b>(2,475)</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	380,200	388,298	409,795	-5.5%	(21,497)
Insurance - Health	6292	43,999	47,258	56,095	-18.7%	(8,837)
Insurance - Dental/Life & LTD	6293	4,500	3,915	4,247	-8.5%	(332)
Pension (401k match)	6517	4,510	2,188	4,936	-125.6%	(2,748)
Workman's comp	6288	21,794	17,747	19,144	-7.9%	(1,397)
Payroll taxes	6515	30,543	30,001	31,900	-6.3%	(1,899)
<b>Total Payroll Expense</b>		<b>485,545</b>	<b>489,407</b>	<b>526,118</b>	<b>-7.5%</b>	<b>(36,711)</b>
<b>Operating Expense</b>						
Cleaning	6160	0	0	0	0.0%	0
Computer Expense	6170	4,400	1,363	600	56.0%	763
Contract labor - Third party	6180	15,787	12,673	17,477	-37.9%	(4,804)
Dry cleaning expense	6220	7,344	2,751	7,500	-172.6%	(4,749)
Education and seminars	6239	1,000	0	1,000	0.0%	(1,000)
Gate Operating Expense	6278	12,160	12,267	12,280	-0.1%	(13)
First Aid/Safety	6275	250	178	250	-40.4%	(72)
Gatehouse allocation (Res Svcs - Community)	6279	40,443	28,495	12,324	56.8%	16,171
Office expense	6455	0	157	0	100.0%	157
Operating Expense	6456	8,980	11,559	9,540	17.5%	2,019
Outside Services	6458	30,480	18,716	34,800	-85.9%	(16,084)
Parts and supplies	6513	0	0	0	0.0%	0
Community Relations	6570	0	0	0	0.0%	0
Repairs and Maintenance	6592	2,029	2,223	34,570	-1455.1%	(32,347)
Repairs and maintenance - Gates (materials)	6593	5,600	387	600	-55.0%	(213)
Signage	6650	200	26	200	-662.8%	(174)
Telephone	6670	44,630	58,768	55,943	4.8%	2,825
Utilities - Propane	6786	2,825	2,437	2,437	0.0%	0
Uniforms expense	6750	3,835	4,731	3,800	19.7%	931
Utilities - Electric (Gates)	6760	8,192	9,608	9,609	0.0%	(1)
Vehicle ID expense	6793	6,900	7,907	8,410	-6.4%	(503)
<b>Total Operating Expense</b>		<b>195,055</b>	<b>174,247</b>	<b>211,340</b>	<b>-21.3%</b>	<b>(37,094)</b>
<b>Total Expense</b>		<b>680,600</b>	<b>663,654</b>	<b>737,458</b>	<b>-11.1%</b>	<b>(73,804)</b>
Gain(Loss) on Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	(4,069)	0	0	0.0%	0
<b>NET - Security &amp; Gate Operations</b>		<b>(682,509)</b>	<b>(659,614)</b>	<b>(735,893)</b>	<b>-11.6%</b>	<b>(76,279)</b>

**COMMUNITY SERVICES DISTRICT**  
**Brush Management & Fire Infrastructure**  
**2024-25 Operating Budget**

	05 50	OK Budget <u>23-24</u>	Forecast <u>23-24</u>	Budget <u>24-25</u>	Variance %	Variance \$
GL code						
<b>Revenues</b>						
Property Related Fees - Residential	4501	435,996	435,996	435,996	0.0%	0
- Ranch Club	4502	5,640	5,640	5,640	0.0%	0
- Golf Club	4503	4,236	4,236	4,236	0.0%	0
Fuel Management Plan	4530	-	33,500	36,000	7.5%	2,500
Misc Income	4330	-	-	-	0.0%	0
<b>Total Revenues</b>		<b>445,872</b>	<b>479,372</b>	<b>481,872</b>	<b>-0.5%</b>	<b>(2,500)</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	248,705	251,263	276,552	-10.1%	(25,289)
Insurance - Health	6292	17,429	22,309	21,678	2.8%	631
Insurance - Dental/Life & LTD	6293	1,513	1,672	1,348	19.4%	324
Pension (401k match)	6517	8,616	8,775	9,000	-2.6%	(225)
Workman's comp	6288	14,126	9,756	12,296	-26.0%	(2,540)
Payroll taxes	6515	13,178	18,955	14,340	24.3%	4,615
<b>Total Payroll Expense</b>		<b>303,568</b>	<b>312,730</b>	<b>335,214</b>	<b>-7.2%</b>	<b>(22,484)</b>
<b>Operating Expense</b>						
Labor Ranch Ops Mechanic	6008	700	200	700	-250.0%	(500)
Auto Expense	6130	1,900	1,810	1,100	39.2%	710
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	0	-	0	0.0%	(0)
Complimentary Food and Beverage	6191	4,200	2,922	4,922	-68.4%	(2,000)
Computer Expense	6170	1,600	2,857	-	100.0%	2,857
Contract Labor - Third Party	6180	166,000	233,461	85,000	63.6%	148,461
Dues and Subscriptions	6231	17,990	15,249	5,827	61.8%	9,422
Education and Seminars	6239	5,900	5,234	13,400	-156.0%	(8,166)
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	500	-	500	0.0%	(500)
Equipment Maintenance	6243	850	458	850	-85.6%	(392)
Fuel and Oil - Auto	6277	4,800	6,082	7,800	-28.2%	(1,718)
First Aid and Safety	6275	1,500	1,316	1,500	-14.0%	(184)
Contract Labor / Mtls - Property Ops	6002	-	-	-	0.0%	0
Materials	6400	800	-	-	0.0%	0
Operating Supplies	6456	7,900	7,741	5,400	30.2%	2,341
Postage and Delivery	6545	60	-	60	0.0%	(60)
Radios and Pagers	6575	250	-	250	0.0%	(250)
Office Expense	6455	6,010	5,673	4,100	27.7%	1,573
Telephone and Cellular	6670	540	1,128	1,128	0.0%	(0)
Uniform Expense	6750	3,400	3,387	3,450	-1.9%	(63)
Small Tools and Equipment	6655	4,800	5,023	3,023	39.8%	2,000
<b>Total Operating Expense</b>		<b>229,700</b>	<b>292,541</b>	<b>139,010</b>	<b>52.5%</b>	<b>153,531</b>
<b>Total Expense</b>		<b>533,268</b>	<b>605,271</b>	<b>474,224</b>	<b>-21.7%</b>	<b>131,047</b>
<b>Reimbursements</b>						
<b>Ranch Club</b>	6395	(73,800)	(73,800)	(73,800)	0.0%	0
Total Reimbursements		(73,800)	(73,800)	(73,800)	-100.0%	73,800
Total Expenses Including Reimbursements		459,468	531,471	400,424	39%	204,847
<b>Other Activity</b>						
Gain/(Loss) on Sale of Fixed Asset	4655	-	-	-	0.0%	0
Extra Line	XXXX	-	-	-	0.0%	0
Capital Expense		33,000	33,000	33,000	-	0
<b>NET - Brush Management</b>		<b>(13,596)</b>	<b>(52,099)</b>	<b>81,448</b>	<b>-256.3%</b>	<b>133,547</b>

**COMMUNITY SERVICES DISTRICT**  
**Waste Collection**  
**2024-25 Operating Budget**

	05 60	OK Budget <u>23-24</u>	Forecast <u>23-24</u>	Budget <u>24-25</u>	Variance %	Variance \$
GL code						
<b>Revenues</b>						
Direct User Charges - Residential	4230	277,200	283,732	300,732	6.0%	17,000
Direct User Charges - Other	4231	0	0	0	0.0%	0
Vacation Hold	4232	0	0	0	0.0%	0
<b>Total Revenues</b>		<b>277,200</b>	<b>283,732</b>	<b>300,732</b>	<b>6.0%</b>	<b>17,000</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	134,517	131,535	155,334	-18.1%	(23,799)
Insurance - Health	6292	18,097	34,095	42,843	-25.7%	(8,748)
Insurance - Dental/Life & LTD	6293	1,595	2,691	1,907	29.1%	784
Pension (401k match)	6517	4,845	3,490	3,178	8.9%	312
Workman's comp	6288	7,539	4,588	5,829	-27.1%	(1,241)
Payroll taxes	6515	7,503	9,825	4,344	55.8%	5,481
<b>Total Payroll Expense</b>		<b>174,096</b>	<b>186,224</b>	<b>213,435</b>	<b>-14.6%</b>	<b>(27,211)</b>
<b>Operating Expense</b>						
LABOR/MAT - PROP OPS ALLOCATION	6002	-	-	-	0.0%	0
AUTO LEASE	6135	-	-	-	0.0%	0
LABOR/MAT - RANCH OPS MECHANIC CHGS	6008	1,700	1,331	1,700	-27.7%	(369)
AUTO EXPENSE	6130	3,014	1,275	1,275	0.0%	0
COMPUTER EXPENSES	6170	-	-	-	0.0%	0
CONTRACT LABOR	6180	63,574	80,997	83,427	-3.0%	(2,430)
COMPLIMENTARY FOOD & BEVERAGE	6191	500	442	500	-13.1%	(58)
EDUCATION & SEMINARS	6239	-	-	-	0.0%	0
EQUIPMENT RENTAL	6242	-	-	-	0.0%	0
EQUIPMENT MAINTENANCE	6243	648	2,570	2,570	0.0%	0
FIRST AID / SAFETY	6275	160	160	160	0.0%	0
FUEL & OIL - AUTO	6277	7,599	7,339	7,600	-3.6%	(261)
INSURANCE - W/C	6288	-	-	-	0.0%	0
INSURANCE - AUTO	6295	-	-	-	0.0%	0
MATERIALS	6400	-	-	-	0.0%	0
OPERATING EXPENSES	6456	14,370	12,345	14,845	-20.3%	(2,500)
PERMITS AND FEES	6520	-	-	-	0.0%	0
POSTAGE AND DELIVERY	6545	-	-	-	0.0%	0
RADIOS & PAGERS	6575	-	-	-	0.0%	0
REPAIRS AND MAINTENANCE	6592	-	-	-	0.0%	0
SMALL TOOLS & EQUIPMENT	6655	5,000	625	1,200	-92.0%	(575)
TELEPHONE & CELLULAR	6670	272	172	-	100.0%	172
UNIFORMS EXPENSE	6750	1,000	2,182	1,000	54.2%	1,182
EQUIPMENT LEASE	6241	-	-	-	0.0%	0
Utilities - Electric	6760	6,000	6,000	6,000	0.0%	0
COMPOST	6880	-	1,667	-	100.0%	1,667
<b>Total Operating Expense</b>		<b>103,836</b>	<b>117,105</b>	<b>120,277</b>	<b>-2.7%</b>	<b>(3,172)</b>
<b>Total Expense</b>		<b>277,933</b>	<b>303,329</b>	<b>333,712</b>	<b>-10.0%</b>	<b>(30,383)</b>
Gain (Loss) on the Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements- Reserves	6600	-	-	-	0.0%	0
<b>Total Transitional Income / Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>
<b>NET - Trash</b>		<b>(733)</b>	<b>(19,597)</b>	<b>(32,980)</b>	<b>68.3%</b>	<b>(13,383)</b>

**COMMUNITY SERVICES DISTRICT**  
**Fire/EMS**  
**2024-25 Operating Budget**

**05**  
**65**

	GL code	Budget <u>23-24</u>	Forecast <u>23-24</u>	Budget <u>24-25</u>	Variance <u>%</u>	Variance <u>\$</u>
<b>Revenues</b>						
Estate Residential Parcels	4601	141,768	141,768	294,879	108.0%	153,111
Employee Residential Parcels	4602	5,628	5,628	11,705	108.0%	6,077
Ranch Club Parcels	4603	28,764	28,764	59,830	108.0%	31,066
Golf Club Parcels	4604	18,762	18,762	39,021	108.0%	20,259
<b>Total Revenues</b>		<b>194,922</b>	<b>194,922</b>	<b>405,435</b>	<b>108.0%</b>	<b>210,513</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	-	-	-	0.0%	0
Insurance - Health	6292	-	-	-	0.0%	0
Insurance - Dental/Life & LTD	6293	-	-	-	0.0%	0
Pension (401k match)	6517	-	-	-	0.0%	0
Workman's comp	6288	-	-	-	0.0%	0
Payroll taxes	6515	-	-	-	0.0%	0
<b>Total Payroll Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>
<b>Operating Expense</b>						
Labor Ranch Ops Mechanic	6008	-	-	-	0.0%	0
Auto Expense	6130	-	-	-	0.0%	0
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	-	-	-	0.0%	0
Complimentary Food and Beverage	6191	-	-	-	0.0%	0
Computer Expense	6170	-	-	-	0.0%	0
Contract Labor - Third Party	6180	177,000	177,000	368,160	-108.0%	(191,160)
Education and Seminars	6239	-	-	-	0.0%	0
Dues and Subscriptions	6231	-	-	-	0.0%	0
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	-	-	-	0.0%	0
Equipment Maintenance	6243	-	-	-	0.0%	0
Fuel and Oil - Auto	6277	-	-	-	0.0%	0
First Aid and Safety	6275	-	-	-	0.0%	0
Contract Labor / Mtls - Property Ops	6002	-	-	-	0.0%	0
Materials	6400	-	-	-	0.0%	0
Operating Supplies	6456	17,922	17,922	37,272	-108.0%	(19,350)
Postage and Delivery	6545	-	-	-	0.0%	0
Radios and Pagers	6575	-	-	-	0.0%	0
Office Expense	6455	-	-	-	0.0%	0
Telephone and Cellular	6670	-	-	-	0.0%	0
Uniform Expense	6750	-	-	-	0.0%	0
Small Tools and Equipment	6655	-	-	-	0.0%	0
<b>Total Operating Expense</b>		<b>194,922</b>	<b>194,922</b>	<b>405,432</b>	<b>-108.0%</b>	<b>(210,510)</b>
<b>Total Expense</b>		<b>194,922</b>	<b>194,922</b>	<b>405,432</b>	<b>-108.0%</b>	<b>(210,510)</b>
<b>Gain/(Loss) and Reserve Expenditures</b>						
Gain (Loss) on the Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	-	-	0	0.0%	0
<b>NET - Security &amp; Gate Operations</b>		<b>-</b>	<b>-</b>	<b>3</b>	<b>0.0%</b>	<b>3</b>

**COMMUNITY SERVICES DISTRICT  
GENERAL & ADMINISTRATIVE  
2024-25 Operating Budget**

**05  
90**

	GL code	Budget <u>23-24</u>	Forecast <u>23-24</u>	Budget <u>24-25</u>	Variance <u>%</u>	Variance <u>\$</u>
<b>Revenues</b>						
Property Related Fees - Residential	4201	-	-	-	0.0%	0
- Ranch Club	4202	-	-	-	0.0%	0
- Golf Club	4203	-	-	-	0.0%	0
Late Fees - Co of Mtry	4251	-	-	-	0.0%	0
Miscellaneous Income	4330	15,744	8,000	6,000	-25.0%	(2,000)
Housing Management Fee	4331	7,200	7,200	7,200	0.0%	0
<b>Total Revenues</b>		<b>22,944</b>	<b>15,200</b>	<b>13,200</b>	<b>-13.2%</b>	<b>(2,000)</b>
<b>Payroll Expense</b>						
Salaries and wages	6000	446,970	420,883	504,770	-19.9%	(83,887)
Insurance - Health	6292	30,072	26,580	30,072	-13.1%	(3,492)
Insurance - Dental/Life & LTD	6293	2,134	2,347	3,232	-37.7%	(885)
Pension (401k match)	6517	15,825	10,114	11,163	-10.4%	(1,049)
Workman's comp	6288	6,954	1,309	4,966	-279.4%	(3,657)
Payroll taxes	6515	25,372	19,645	28,324	-44.2%	(8,679)
<b>Total Payroll Expense</b>		<b>527,326</b>	<b>480,878</b>	<b>582,528</b>	<b>-21.1%</b>	<b>(101,650)</b>
<b>Operating Expense</b>						
Ranch Club Labor Chgs. (Cleaning)	6006	-	-	-	0.0%	0
Labor Prop Ops - Mechanic/Mgmt	6008	700	820	700	14.6%	120
Auto expense	6130	-	-	-	0.0%	0
Utilities - Electric	6760	503	769	769	0.0%	0
Bank Charges	6137	-	2	-	100.0%	2
Monterey County Fees	6138	27,645	28,334	30,411	-7.3%	(2,077)
Utilities - Refuse Removal	6771	-	-	-	0.0%	0
Repairs and Maintenance	6592	52,000	32,370	8,000	75.3%	24,370
Computer Expenses	6170	-	2,675	3,675	-37.4%	(1,000)
Community Relations	6570	12,585	18,867	13,099	30.6%	5,768
Permits and Fees	6520	-	-	-	0.0%	0
Corp Yard Overhead	6190	51,655	38,974	40,144	-3.0%	(1,170)
County Collection Charges	6206	-	-	-	0.0%	0
Dues and subscriptions	6231	18,762	18,024	18,762	-4.1%	(738)
Dry Cleaning	6220	2,400	2,240	2,240	0.0%	0
Employee Meals	6237	84,501	90,329	93,943	-4.0%	(3,614)
Education & Seminars	6239	1,200	1,700	2,400	-41.2%	(700)
Fuel & Oil	6277	4,941	4,355	4,791	-10.0%	(436)
First Aid/Safety	6275	1,370	-	-	0.0%	0
Insurance -W/C	6288	-	-	-	0.0%	0
Insurance - Special/D&O/Liability	6291	131,310	155,503	190,827	-22.7%	(35,324)
Insurance - Property/Liability (incl Auto)	6294	58,634	61,610	63,611	-3.2%	(2,001)
Insurance - Auto	6295	-	-	-	0.0%	0
Legal	6320	29,383	19,355	20,843	-7.7%	(1,488)
Meals	6405	3,598	4,498	4,498	0.0%	0
Misc	6410	-	-	-	0.0%	0
Audit & Tax Prep	6134	59,409	41,703	49,290	-18.2%	(7,588)
Admin Cost reimbursement	6380	786,024	814,524	865,048	-6.2%	(50,524)
Office supplies	6455	1,870	1,354	1,870	-38.1%	(516)
Operating Expenses	6456	7,413	7,155	7,441	-4.0%	(286)
Postage & Delivery	6545	120	15	120	-700.0%	(105)
Recruitment Expense	6585	-	-	27,000	0.0%	(27,000)
Small tools and equipment	6655	-	-	-	0.0%	0
Utilities - Propane	6786	781	526	526	0.0%	0
Taxes-Property	6669	128	128	128	0.0%	0
Telephone & cellular	6670	29,652	11,819	12,174	-3.0%	(355)
Uniform expense	6750	2,200	2,077	2,200	-5.9%	(123)
<b>Total Operating Expense</b>		<b>1,368,784</b>	<b>1,359,726</b>	<b>1,464,510</b>	<b>-7.7%</b>	<b>(104,784)</b>
<b>Total Expense</b>		<b>1,896,110</b>	<b>1,840,604</b>	<b>2,047,037</b>	<b>-11.2%</b>	<b>(206,434)</b>
<b>Non Operating Income/Expense</b>						
Reimbursable expense	6396	-	-	-	0.0%	0
Repairs & Replacements- Reserves	6395	-	-	-	0.0%	0
Repairs & Replacements- Reserves	6600	-	-	-	0.0%	0
<b>Total Transitional Income / Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>
<b>Interest Income</b>						
Interest Income	4625	9,000	63,000	60,000	-4.8%	(3,000)
Principal & Interest, Corp Yard Loan	6287	(159,804)	(159,804)	(159,804)	0.0%	0
Depreciation	6217	0	0	0	0.0%	0
<b>Total Other Income / (Expense)</b>		<b>(150,804)</b>	<b>(96,804)</b>	<b>(99,804)</b>	<b>3.1%</b>	<b>(3,000)</b>
<b>NET - Administration</b>		<b>(2,023,970)</b>	<b>(1,922,208)</b>	<b>(2,133,641)</b>	<b>11.0%</b>	<b>(211,434)</b>

Entity Name:	SLPC
Entity Number:	08
Dept Name:	General & Admin
Dept. No.:	90
Budget Period:	07/01/24-06/30/25

Payroll & Benefits
Operating Expenses
Total Expenses

	Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25	
July 1, 2024 - June 30, 2025													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	24-25 Projected Total
Payroll & Benefits	205,274	204,461	202,932	204,022	202,932	407,479	211,492	193,588	202,223	200,080	200,050	210,781	2,645,314
Operating Expenses	78,651	77,173	76,969	74,040	96,166	87,417	95,577	84,990	91,532	88,719	113,868	133,950	1,099,053
Total Expenses	283,925	281,634	279,901	278,062	299,098	494,896	307,069	278,579	293,756	288,799	313,919	344,731	3,744,367

**Payroll & Benefits**

		Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25		
1	Salaries and Wages	6000	176,460	176,460	175,499	176,460	175,499	365,977	180,268	169,613	174,401	173,500	174,638	181,642	2,300,415
2	Transportation/Tires/Brakes	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Employee Meal Subsidy	6237	3,176	3,176	3,159	3,176	3,159	3,120	3,303	3,070	2,613	2,947	2,919	3,159	36,978
4	Insurance - Health	6292	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,290	7,289	7,290	7,290	8,018	88,201
5	Insurance - Dental, etc.	6288	687	687	687	687	687	687	826	1,384	868	840	840	755	9,634
6	401k Match	6517	4,693	5,194	5,165	5,194	5,165	12,117	4,987	879	4,623	4,517	4,373	4,430	61,337
7	Workers Comp	6296	1,720	1,720	1,710	1,720	1,710	3,615	1,268	1,107	1,640	1,660	1,686	1,601	21,154
8	Payroll Taxes	6515	11,250	9,935	9,423	9,496	9,423	14,674	13,551	10,246	10,790	9,326	8,305	11,176	127,595

**Payroll & Benefits**

205,274	204,461	202,932	204,022	202,932	407,479	211,492	193,588	202,223	200,080	200,050	210,781	2,645,314	
													634,875

**Operating Expenses**

		Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Bud '24	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25	Proj '25		
1	Office Cleaning	6006	375	375	375	375	375	375	375	375	375	375	375	375	4,500
2	Member Relations - Communications	6555	101	-	-	177	43	3,375	1,080	14	1,080	-	-	-	5,870
3	Auto Expense	6130	33	33	101	645	431	314	34	102	34	34	34	111	1,907
4	Auto Lease	6131	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Bank Charges	6137	32	26	24	11	496	523	275	41	53	643	831	203	3,157
6	Board Meeting Expense	6140	150	631	477	150	1,112	155	156	612	396	156	275	489	4,758
7	Computer Expenses	6170	4,697	3,839	107	2,659	4,482	881	7,134	4,590	4,488	5,132	3,136	4,680	45,825
8	COVID19	6175	1,669	-	1,554	-	772	-	1,434	-	-	-	-	395	5,824
9	Consulting Fees	6179	550	550	550	550	550	550	572	702	1,612	572	572	572	7,902
10	Contract Services	6180	-	-	-	-	-	-	-	-	-	-	-	520	520
11	Contract Labor - IT	6182	2,600	5,695	289	2,600	2,600	2,600	2,704	2,704	2,704	2,704	2,704	2,912	32,816
12	Complimentary Food & Beverage	6190	48	169	138	82	212	119	77	73	127	205	249	127	1,624
13	Contributions	6205													
14	Dry Cleaning Expense	6220	458	408	144	413	389	173	320	338	277	410	382	416	4,126
15	Dues & Subscriptions	6231	48	1,035	48	678	841	2,722	627	983	515	114	12	1,040	8,663
16	Education & Seminars	6239	379	379	379	379	379	599	9,291	4,728	12,074	4,753	7,384	3,120	43,845
17	Employee Relations	6241	3,801	-	134	194	7,125	34,206	173	-	219	224	554	8,913	55,543
18	Equipment Lease	6445	1,229	647	1,456	371	822	480	1,387	425	905	1,273	-	750	9,745
19	Depreciation	6217	401	401	401	401	401	401	417	417	627	627	625	627	5,745



<b>Entity Name:</b>	<b>SLPC</b>
<b>Entity Number:</b>	<b>08</b>
<b>Dept Name:</b>	<b>General &amp; Admin</b>
<b>Dept. No.:</b>	<b>90</b>
<b>Budget Period:</b>	<b>07/01/24-06/30/25</b>

Bud '24 Bud '24 Bud '24 Bud '24 Bud '24 Bud '24 Proj '25 Proj '25 Proj '25 Proj '25 Proj '25 Proj '25

		July 1, 2024 - June 30, 2025													
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	24-25 Projected Total	
20	First Aid & Safety	6275	-	-	-	-	-	-	1,344	-	-	-	-	1,344	
21	Flexible Benefit Plan Fees	6279	-	1,275	-	-	1,328	(448)	-	1,415	-	-	1,462	520	5,552
22	Fuel	6280	661	764	741	919	667	590	772	920	911	731	1,044	759	9,481
23	Internet / Web Expense	6290	1,338	1,907	463	1,396	1,301	1,608	1,348	1,370	1,439	1,369	1,368	1,325	16,232
24	Insurance - Prop / Liabs	6291	32,196	32,196	32,196	32,196	48,968	17,319	37,025	38,057	38,057	38,057	42,050	46,282	434,600
25	Insurance - Director/Officer	6299	2,993	2,993	2,993	2,993	2,993	2,993	3,442	3,476	3,476	3,476	3,476	3,786	39,090
26	Legal	6320	795	-	-	1,997	-	-	4,973	1,345	-	5,166	11,074	5,200	30,549
27	Audit & Tax Prep	6105	5,250	2,940	17,929	6,766	-	-	-	-	-	-	16,900	26,000	75,785
28	License & Permits	6325					-	-	-	1,311	-	-	1,430	2,741	
29	Club Charges (Meals)	6383					-	-	-	-	-	-	-	-	
30	Other Expense	6430					-	-	-	-	-	-	-	-	
31	Office Expense	6455	886	236	303	1,411	730	245	103	219	1,602	994	1,624	1,029	9,382
32	Operating Expense	6456	10	-	-	-	-	137	588	4	-	-	-	99	838
33	Promotional	6570					-	-	-	-	-	-	-	-	
34	Payroll Service Fees	6514	6,389	6,642	6,753	6,724	6,571	6,994	8,841	9,300	7,480	6,690	6,560	9,188	88,131
35	Pension Plan Admin Fees	6520	236	236	236	236	236	236	248	248	248	248	248	432	3,085
36	Postage	6545	606	500	500	-	552	500	1,070	589	520	522	522	598	6,479
37	Printing & Stationary	6550	-	142	-	200	214	-	-	-	82	-	-	43	681
38	Recruitment Expense	6585	57	-	148	86	-	-	-	-	93	-	392	437	1,213
39	Repairs & Maintenance	6592	1,016	1,316	874	811	769	734	868	723	801	1,597	848	1,408	11,765
40	Software Support	6660	4,812	7,916	3,779	3,779	6,628	4,827	4,884	5,456	5,337	5,337	5,355	4,313	62,422
41	Taxes (FTB)	6667	-	-	-	800	-	-	-	-	-	1,768	(936)	-	1,632
42	Telephone & Cellular	6670	3,821	3,655	3,613	3,775	3,856	3,943	4,952	4,118	4,388	5,163	4,447	5,148	50,879
43	Travel, Entertainment & Meals	6735	75	-	-	-	-	-	-	-	-	77	-	156	308
44	Utilities - Refuse Removal	6586	266	266	266	266	266	266	302	305	302	302	302	288	3,397
45	Uniform Expense	6750	674	-	-	-	60	-	104	-	-	-	-	260	1,098

<b>Operating Expenses</b>	78,651	77,173	76,969	74,040	96,166	87,417	95,577	84,990	91,532	88,719	113,868	133,950	1,099,053
<b>Total Expenses</b>	283,925	281,634	279,901	278,062	299,098	494,896	307,069	278,579	293,756	288,799	313,919	344,731	3,744,367
<b>Net Income</b>	(283,925)	(281,634)	(279,901)	(278,062)	(299,098)	(494,896)	(307,069)	(278,579)	(293,756)	(288,799)	(313,919)	(344,731)	(3,744,367)

Entity Name:	SLPC
Entity Number:	08
Dept Name:	General & Admin
Dept. No.:	90
Budget Period:	07/01/24-06/30/25

CSD Allocation of SLPC expenses at the new rate of: **24%**

July 1, 2024 - June 30, 2025													24-25 Projected Totals
Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
49,266	49,071	48,704	48,965	48,704	97,795	50,758	46,461	48,534	48,019	48,012	50,587	634,875	
18,876	18,522	18,473	17,770	23,080	20,980	22,938	20,398	21,968	21,293	27,328	32,148	263,773	
68,142	67,592	67,176	66,735	71,784	118,775	73,697	66,859	70,501	69,312	75,340	82,735	898,648	

Payroll & Benefits
Operating Expenses
Total Expenses

Payroll & Benefits															
1	Salaries and Wages	6000	42,350	42,350	42,120	42,350	42,120	87,834	43,264	40,707	41,856	41,640	41,913	43,594	552,100
2	Transportation/Tires/Brakes	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Employee Meal Subsidy	6237	762	762	758	762	758	749	793	737	627	707	701	758	8,875
4	Insurance - Health	6292	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,750	1,749	1,750	1,750	1,924	21,168
5	Insurance - Dental, etc.	6288	165	165	165	165	165	165	198	332	208	202	202	181	2,312
6	401k Match	6517	1,126	1,247	1,240	1,247	1,240	2,908	1,197	211	1,109	1,084	1,049	1,063	14,721
7	Workers Comp	6296	413	413	410	413	410	868	304	266	394	398	405	384	5,077
8	Payroll Taxes	6515	2,700	2,384	2,262	2,279	2,262	3,522	3,252	2,459	2,590	2,238	1,993	2,682	30,623

Payroll & Benefits	49,266	49,071	48,704	48,965	48,704	97,795	50,758	46,461	48,534	48,019	48,012	50,587	634,875
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Operating Expenses															
1	Office Cleaning	6006	90	90	90	90	90	90	90	90	90	90	90	90	1,080
2	Member Relations - Communications	6555	24	-	-	43	10	810	259	3	259	-	-	-	1,409
3	Auto Expense	6130	8	8	24	155	103	75	8	24	8	8	8	27	458
5	Bank Charges	6137	8	6	6	3	119	126	66	10	13	154	199	49	758
6	Board Meeting Expense	6140	36	152	114	36	267	37	37	147	95	37	66	117	1,142
7	Computer Expenses	6170	1,127	921	26	638	1,076	211	1,712	1,101	1,077	1,232	753	1,123	10,998
8	COVID19	6175	401	-	373	-	185	-	344	-	-	-	-	95	1,398
9	Consulting Fees	6179	132	132	132	132	132	132	137	168	387	137	137	137	1,896
10	Contract Services	6180	-	-	-	-	-	-	-	-	-	-	-	125	125
11	Contract Labor - IT	6182	624	1,367	69	624	624	624	649	649	649	649	649	699	7,876
12	Complimentary Food & Beverage	6190	11	40	33	20	51	29	18	17	30	49	60	30	390
14	Dry Cleaning Expense	6220	110	98	34	99	93	42	77	81	66	98	92	100	990
15	Dues & Subscriptions	6231	12	248	12	163	202	653	151	236	124	27	3	250	2,079
16	Education & Seminars	6239	91	91	91	91	91	144	2,230	1,135	2,898	1,141	1,772	749	10,523
17	Employee Relations	6241	912	-	32	47	1,710	8,209	41	-	53	54	133	2,139	13,330
18	Equipment Lease	6445	295	155	349	89	197	115	333	102	217	306	-	180	2,339
19	Depreciation	6217	96	96	96	96	96	96	100	100	151	151	150	151	1,379
20	First Aid & Safety	6275	-	-	-	-	-	-	-	322	-	-	-	-	322
21	Flexible Benefit Plan Fees	6279	-	306	-	-	319	(108)	-	340	-	-	351	125	1,333
22	Fuel	6280	159	183	178	221	160	142	185	221	219	175	251	182	2,275
23	Internet / Web Expense	6290	321	458	111	335	312	386	323	329	345	328	328	318	3,896
24	Insurance - Prop / Liabs	6291	7,727	7,727	7,727	7,727	11,752	4,157	8,886	9,134	9,134	9,134	10,092	11,108	104,304
25	Insurance - Director/Officer	6299	718	718	718	718	718	718	826	834	834	834	834	909	9,382
26	Legal	6320	191	-	-	479	-	-	1,194	323	-	1,240	2,658	1,248	7,332
27	Audit & Tax Prep	6105	1,260	706	4,303	1,624	-	-	-	-	-	-	4,056	6,240	18,188
28	License & Permits	6325	-	-	-	-	-	-	-	-	315	-	-	343	658
31	Office Expense	6455	213	57	73	339	175	59	25	53	384	239	390	247	2,252
32	Operating Expense	6456	2	-	-	-	-	33	141	1	-	-	-	24	201
34	Payroll Service Fees	6514	1,533	1,594	1,621	1,614	1,577	1,679	2,122	2,232	1,795	1,606	1,574	2,205	21,152
35	Pension Plan Admin Fees	6520	57	57	57	57	57	57	59	59	59	59	59	104	740
36	Postage	6545	145	120	120	-	132	120	257	141	125	125	125	144	1,555

Entity Name:	SLPC
Entity Number:	08
Dept Name:	General & Admin
Dept. No.:	90
Budget Period:	07/01/24-06/30/25

CSD Allocation of SLPC expenses at the new rate of: **24%**

		July 1, 2024 - June 30, 2025													
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	24-25 Projected Totals	
38	Recruitment Expense	6585	14	-	36	21	-	-	-	-	22	-	94	105	291
39	Repairs & Maintenance	6592	244	316	210	195	184	176	208	173	192	383	203	338	2,823
40	Software Support	6660	1,155	1,900	907	907	1,591	1,158	1,172	1,309	1,281	1,281	1,285	1,035	14,981
42	Telephone & Cellular	6670	917	877	867	906	925	946	1,189	988	1,053	1,239	1,067	1,236	12,211
43	Travel, Entertainment & Meals	6735	18	-	-	-	-	-	-	-	-	18	-	37	74
44	Utilities - Refuse Removal	6586	64	64	64	64	64	64	72	73	72	72	72	69	815
45	Uniform Expense	6750	162	-	-	-	14	-	25	-	-	-	-	62	263
Operating Expenses			18,876	18,522	18,473	17,770	23,080	20,980	22,938	20,398	21,968	21,293	27,328	32,148	263,773
Total Expenses			68,142	67,592	67,176	66,735	71,784	118,775	73,697	66,859	70,501	69,312	75,340	82,735	898,648
Net Income			(68,142)	(67,592)	(67,176)	(66,735)	(71,784)	(118,775)	(73,697)	(66,859)	(70,501)	(69,312)	(75,340)	(82,735)	(898,648)

**COMMUNITY SERVICES DISTRICT**  
**Capital Expenses**  
**2024-25 Operating Budget**

#	Project Description	Dept	Capital	Monthly Spend												Carryover		
				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Total	
1	Potrero Treatment Plant	Water	1917	30,000	75,000	50,000											155,000	
2	PGE ~ two new wells (Cantera)	Water	1902			50,000	50,000										100,000	
3	Kubota Tractor (Used)	Water	1912	10,000													10,000	
4	Kubota ATV	Water	1900	23,000													23,000	
5	Grinder pump (wastewater)	WW	1900	14,000													14,000	
6	Lot 119 & Lot 120 Water Service	Water	1912				25,000										25,000	
7	Moore's Lake Siphons	Water	1918			15,000											15,000	
8	Generator	Water	1900		85,000												85,000	
9	New Gate Pedestals	Water	1900	100,000	84,552												184,552	
1	Replace Vehicle	Rds/Maint	1900		20,000												20,000	
2	Incinerator	Rds/Maint	1900				25,000										25,000	
1	New Dozer, Truck and Trailer (Rent to Own)	Fire		33,000													33,000	
<b>Total 2023-2024</b>				<b>210,000</b>	<b>264,552</b>	<b>115,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,552</b>	

**Water**  
**611,552**

**Roads**  
**45,000**

**Fire**  
**33,000**

**689,552**