



Northstar Community Services District
FY 2023-24 Budget
Adopted: June 21, 2023

Northstar Community Services District
FY 2023-24 Adopted Budget
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Budget Considerations

Property & Parcel Taxes

Property Tax. A year over year comparison of Assessed Value (AV) has yielded AV growth for the District to be between 7.81% and 9.97%. As the District has historically taken a conservative approach to revenue budgeting, the budget will anticipate a 7% increase in Property Tax (Fund 500) applied to known FY2022-23 revenue. Supplemental revenue has been budgeted by applying the county's graduated payment method to 75% of supplemental revenue received through February 2023. The resulting property tax budget is \$6.07MM as compared to \$5.57MM for the prior fiscal year or a 9.04% increase over the prior year budget.

Measure E Parcel Tax. The Measure E parcel tax (Fund 500) has been budgeted for an increase of 3.56% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2022 to April 2023.

Measure U Parcel Tax. The Measure U parcel tax (Fund 500) has also been budgeted for an increase of 3.56% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2022 to April 2023.

Enterprise Fund Revenues

We are entering the 5th year of a five-year, overall increasing rate structure for all Enterprise funds.

Northstar Water System (NWS). Base Operating and Capital revenue has been budgeted based on the current customer count with a rate increase of 2.5%. Consumption revenue has been conservatively budgeted with the expectation that consumption will decrease by 7.4% for the golf course and 5% for all other customer classes when compared to actual consumption for the prior twelve months (May 2022 – April 2023).

Martis Valley Water System (MVWS). Base Operating and Capital revenue has been budgeted based on the current customer count with a rate increase of 6.0%. Consumption revenue has been budgeted with the expectation that consumption will not decrease for any customer class when compared to the prior twelve months (May 2022 – April 2023).

Sewer. Operating and Capital revenue is budgeted to increase by 3.5%.

Solid Waste. Operating and Capital revenue is budgeted to increase by 3.5%.

Connection Fees. Connection fees for Northstar Water System Capital Revenue (Fund 113) and Sewer Capital Revenue (Fund 213) have been budgeted based on five (5) new residential connections.

Expenses

Utilities. Utilities have been budgeted based on the prior twelve months of activity and have been adjusted for any new accounts and rate increases of which we are aware. Based on the activity of the prior year and further analysis, overall utilities have been budgeted to recognize a decrease of 8.4% over the prior year budget.

Contractual Services. Sewer treatment service within the Sewer fund (Fund 210) has been budgeted based on the most recent customer count and a 30.0% increase. Residential garbage pickup within the Solid Waste fund (Fund 310) has been budgeted based on the most recent customer count and a 5.86% increase.

Insurance. Property and Liability insurance expense for the District, exclusive of Fire, has been budgeted to increase by 3.9% to \$437,700 due to pool reinsurance rate increases offset by three credit incentive points.

Leases. The lease payments for the Administration building are budgeted at the required amount of payment for the current fiscal year (\$264,700) and are represented as Capital Lease payments within fund 050.

Lease payments will be funded through a combination of contributions from Capital Revenue funds with the remainder to be funded through Administrative Operations (Fund 050). The Capital Revenue funds will provide funding based on the Administrative allocation in place for the budget year, as shown below.

Fund 113	Northstar Water System Capital Revenue - 20.7%	\$	54,793
Fund 123	Martis Valley Water System Capital Revenue - 18.1%		47,911
Fund 213	Sewer Capital Revenue - 24.3%		64,322
Fund 613	Fire Capital Revenue - 15.7%		41,558
	<i>Amount Funded through Capital</i>	\$	208,584
	<i>Amount Funded through Operations</i>		56,116
	Total Budgeted Lease Expense	\$	264,700

Personnel

Engineering and Utility Operations Labor Costs. Labor allocations for both Engineering and Utility Operations full-time employees has been budgeted based on an average of the last 4 years of labor activity adjusted due to the closure of the Green Waste Recycling Yard which will require less labor in both Solid Waste and Fuels Management funds.

Utility Operations Seasonal Labor anticipates the use of one seasonal employee during the winter months and one seasonal employee during the non-winter months. Allocations and overtime have been budgeted based on an average of the last 4 years.

Administrative Labor Costs. The budget anticipates an increase in labor costs due to longevity and merit increases within the department.

Fire Labor Costs. The budget anticipates an increase in labor costs due to longevity and merit increases within the department.

General Labor Costs. The budget includes a 3.56% Cost of Living Adjustment (COLA) for all employees as determined by the Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco-Oakland-Hayward area as measured from April 2022 to April 2023.

Benefits. Healthcare for all employees has been budgeted at an average of a 13.9% increase. This increase was determined by analyzing the trend of each healthcare plan with some being budgeted for an increase and some a decrease, each of varying amounts.

Dental, Vision, and Disability Insurance have been budgeted with no increase over the prior year.

Workers' Compensation has been budgeted to increase by 43.8% to \$235,010.

Allocations

Engineering & Utility Operations (Fund 010)

The assumption used in budgeting for direct labor is that employees will work in a fashion represented by the average of the last four years of payroll data. That allocation is shown below. The majority of budgeted indirect labor/overhead follows the anticipated, monthly direct labor recognized by each supported fund.

Engineering:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
32.2%	32.0%	7.2%	2.9%	0.0%	0.6%	10.0%	15.1%

Utility Operations:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
31.0%	21.3%	14.8%	4.3%	0.0%	18.4%	5.4%	4.7%

The allocation of purchases of goods and services follows the direct labor trends for a four-year period rather than a single year as recognized with indirect labor/overhead.

Fleet (Fund 020)

The allocation of fleet expense is based on four years of historical expense data for the individual vehicles and equipment that make up the District’s fleet inventory.

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
20.7%	12.3%	24.1%	3.2%	0.0%	31.2%	4.3%	4.2%

Administrative Operations (Fund 050)

The expense allocation of the Administrative Operations fund shall be revisited on a 5-year schedule coordinated with the recalculation of the District’s Capital Replacement Plan (CRP). The FY2024 Administrative allocation has been updated for the budget year and will be in place through FY2029.

The Administrative Allocation is based on a combination of the following two allocation methods:

- 1) Overhead and the purchase of goods and services has been budgeted based on an updated Modified Budget Share method which serves as a general allocation of overhead.
- 2) Individual employee labor has been allocated based on a thorough analysis of the time spent in support of District operations.

The resulting administrative allocation is shown as follows:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fire</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 610	Fund 620	Fund 710	Fund 720	Fund 810
20.7%	18.1%	24.3%	7.2%	15.7%	6.0%	3.2%	2.3%	2.5%

Estimates and Assumptions

Snow Removal Operations Fund

The budget for Snow activity has been budgeted based on a 4-year rolling average and has been divided into two factors, one for AP and the other for Labor.

Noteworthy Capital Purchases & Projects

Wood Energy

As recognized in the prior budget year, partly due to the District's decision to cease operation of the Green Waste Recycling Center, the District has shifted to the planning and construction of a Wood Energy Facility that will be placed in the site of the District's original Administration building. It is anticipated that construction may begin in the current fiscal year with operations launching in the following fiscal year. The project is currently budgeted at \$3.0MM with offsetting revenue of \$3.0MM currently programmed into the budget.

All Funds by Fund Type

Fund 010 - Fund 995

Sort Level	Description	Internal Service Funds 010-059	Enterprise Funds 110-395	Governmental Funds 500-895	District Eliminations Fund 995	Total Requested
Revenue	Revenue					
R01	Operating Revenue	\$ 4,072,775	\$ 6,542,849	\$ 809,771	\$ (4,319,586)	\$ 7,105,809
R02	Non-operating Revenue	1,680	98,470	7,526,550	(96,290)	7,530,410
R03	Restricted Revenue	306,289	2,090,753	3,196,958	(302,584)	5,291,416
R04	Reimbursable/Grant Revenue	208,990	41,500	1,248,017	-	1,498,507
Revenue	Revenue	\$ 4,589,734	\$ 8,773,572	\$ 12,781,296	\$ (4,718,460)	\$ 21,426,142
Expense	Expense					
E02	Salaries & Wages	\$ 2,030,080	\$ 603,458	\$ 3,357,866	\$ -	\$ 5,991,404
E03	Benefits & Deductions	1,184,693	7,716	1,537,738	-	2,730,147
E04	Professional/Outside Services	106,723	588,100	334,584	-	1,029,407
E05	Utilities	119,846	356,744	55,334	-	531,924
E06	General Supplies	102,166	71,150	158,035	-	331,351
E07	Repairs & Maintenance	39,200	116,000	124,511	-	279,711
E08	Other Operating Expenses	765,523	1,650,115	237,858	-	2,653,496
E09	Non-operating Expenses	20,908	36,740	489,200	(343,280)	203,568
E10	Intradistrict Allocations	-	3,367,559	1,255,596	(4,619,450)	3,705
E11	Reimbursable Expense	122,890	37,500	1,135,907	-	1,296,297
E12	Transfers	-	-	-	-	-
E13	Capital	94,000	438,000	3,252,111	-	3,784,111
E14	Depreciation	-	1,474,870	-	-	1,474,870
Expense	Expense	\$ 4,586,029	\$ 8,747,952	\$ 11,938,740	\$ (4,962,730)	\$ 20,309,991
Revenue Total		\$ 4,589,734	\$ 8,773,572	\$ 12,781,296	\$ (4,718,460)	\$ 21,426,142
Expense Total		4,586,029	8,747,952	11,938,740	(4,962,730)	20,309,991
Grand Total		\$ 3,705	\$ 25,620	\$ 842,556	\$ 244,270	\$ 1,116,151
Grand Total (from above)		\$ 3,705	\$ 25,620	\$ 842,556	\$ 244,270	\$ 1,116,151
Add back depreciation		-	1,474,870	-	-	1,474,870
Change in Net Position / Contribution to Reserves		\$ 3,705	\$ 1,500,490	\$ 842,556	\$ 244,270	\$ 2,591,021

All Internal Service Funds

Fund 010 - Fund 050

Sort Level	Description	Engineering & Utility Operations Fund 010 Requested	Engineering & Utility Ops Capital Exp Fund 019 Requested	Fleet Operations & Maintenance Fund 020 Requested	Fleet Capital Expenditures Fund 029 Requested	Administrative Operations Fund 050 Requested	Administrative Capital Expenditures Fund 059 Requested	Total Requested
Revenue	Revenue							
R01	Operating Revenue	\$ 1,640,849	\$ -	\$ 170,499	\$ -	\$ 2,261,427	\$ -	\$ 4,072,775
R02	Non-operating Revenue	-	-	-	-	1,680	-	1,680
R03	Restricted Revenue	-	50,000	-	-	212,289	44,000	306,289
R04	Reimbursable Revenue	131,540	-	630	-	76,820	-	208,990
Revenue	Revenue	\$ 1,772,389	\$ 50,000	\$ 171,129	\$ -	\$ 2,552,216	\$ 44,000	\$ 4,589,734
Expense	Expense							
E02	Salaries & Wages	\$ 832,936	\$ -	\$ 37,144	\$ -	\$ 1,160,000	\$ -	\$ 2,030,080
E03	Benefits & Deductions	702,961	-	405	-	481,327	-	1,184,693
E04	Professional/Outside Services	10,575	-	1,700	-	94,448	-	106,723
E05	Utilities	61,287	-	400	-	58,159	-	119,846
E06	General Supplies	40,860	-	57,860	-	3,446	-	102,166
E07	Repairs & Maintenance	2,200	-	35,500	-	1,500	-	39,200
E08	Other Operating Expenses	40,488	-	38,120	-	686,915	-	765,523
E09	Non-operating Expenses	19,012	-	-	-	1,896	-	20,908
E11	Reimbursable Expense	62,070	-	-	-	60,820	-	122,890
E12	Transfers	-	-	-	-	-	-	-
E13	Capital Expenditures	-	50,000	-	-	-	44,000	94,000
Expense	Expense	\$ 1,772,389	\$ 50,000	\$ 171,129	\$ -	\$ 2,548,511	\$ 44,000	\$ 4,586,029
Revenue Total		\$ 1,772,389	\$ 50,000	\$ 171,129	\$ -	\$ 2,552,216	\$ 44,000	\$ 4,589,734
Expense Total		1,772,389	50,000	171,129	-	2,548,511	44,000	4,586,029
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ 3,705	\$ -	\$ 3,705

Engineering & Utility Operations

Fund 010

Sort Level	Description	2024 Fund 010 Requested	2023 Fund 010 Budget	2022 Fund 010 End Bal	2021 Fund 010 End Bal	2020 Fund 010 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,640,849	\$ 1,460,432	\$ 114,935	\$ 1,253,296	\$ 1,081,825
R02	Non-operating Revenue	-	-	-	-	51
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	131,540	67,720	100,135	96,376	322,476
Revenue	Revenue	\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672	\$ 1,404,353
Expense	Expense					
E02	Salaries & Wages	\$ 832,936	\$ 652,128	\$ 630,018	\$ 503,697	\$ 502,472
E03	Benefits & Deductions	702,961	701,060	(527,712)	668,847	733,168
E04	Professional/Outside Services	10,575	10,360	8,458	17,344	7,683
E05	Utilities	61,287	52,572	47,975	39,241	39,800
E06	General Supplies	40,860	40,220	49,475	29,620	27,845
E07	Repairs & Maintenance	2,200	2,000	1,375	2,487	952
E08	Other Operating Expenses	40,488	24,150	22,755	23,247	17,136
E09	Non-operating Expenses	19,012	17,302	(55,149)	27,420	43,053
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	62,070	28,360	37,874	37,770	32,243
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672	\$ 1,404,353
Revenue Total		\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672	\$ 1,404,353
Expense Total		1,772,389	1,528,152	215,070	1,349,672	1,404,353
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Engineering & Utility Ops Capital Exp

Fund 019

Sort Level	Description	2024 Fund 019 Requested	2023 Fund 019 Budget	2022 Fund 019 End Bal	2021 Fund 019 End Bal	2020 Fund 019 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	50,000	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	50,000	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 50,000	\$ -	\$ -	\$ -	\$ -
Expense Total		50,000	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fleet Operations & Maintenance

Fund 020

Sort Level	Description	2024 Fund 020 Requested	2023 Fund 020 Budget	2022 Fund 020 End Bal	2021 Fund 020 End Bal	2020 Fund 020 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 170,499	\$ 158,285	\$ 141,960	\$ 108,130	\$ 113,279
R02	Non-operating Revenue	-	-	-	-	1,445
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	630	310	367	838	1,110
Revenue	Revenue	\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968	\$ 115,834
Expense	Expense					
E02	Salaries & Wages	\$ 37,144	\$ 37,800	\$ 32,107	\$ 31,874	\$ 29,964
E03	Benefits & Deductions	405	265	498	576	536
E04	Professional/Outside Services	1,700	1,600	1,180	823	1,090
E05	Utilities	400	400	174	160	65
E06	General Supplies	57,860	48,110	52,801	28,291	41,637
E07	Repairs & Maintenance	35,500	34,000	25,465	13,242	16,935
E08	Other Operating Expenses	38,120	36,420	30,101	34,003	25,608
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968	\$ 115,834
Revenue Total		\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968	\$ 115,834
Expense Total		171,129	158,595	142,326	108,968	115,834
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fleet Capital Expenditures

Fund 029

Sort Level	Description	2024 Fund 029 Requested	2023 Fund 029 Budget	2022 Fund 029 End Bal	2021 Fund 029 End Bal	2020 Fund 029 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Administrative Operations

Fund 050

Sort Level	Description	2024 Fund 050 Requested	2023 Fund 050 Budget	2022 Fund 050 End Bal	2021 Fund 050 End Bal	2020 Fund 050 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 2,261,427	\$ 2,089,983	\$ 915,909	\$ 1,800,114	\$ 1,671,660
R02	Non-operating Revenue	1,680	1,200	31,492	37,492	57,111
R03	Restricted Revenue	212,289	211,809	211,167	213,693	212,089
R04	Reimbursable/Grant Revenue	76,820	58,290	60,380	57,006	109,988
Revenue	Revenue	\$ 2,552,216	\$ 2,361,282	\$ 1,218,948	\$ 2,108,304	\$ 2,050,849
Expense	Expense					
E02	Salaries & Wages	\$ 1,160,000	\$ 1,064,429	\$ 891,919	\$ 887,355	\$ 851,007
E03	Benefits & Deductions	481,327	458,330	(353,972)	538,288	468,190
E04	Professional/Outside Services	94,448	101,184	109,812	100,515	115,832
E05	Utilities	58,159	63,238	64,950	55,836	49,249
E06	General Supplies	3,446	7,030	40,124	3,680	6,004
E07	Repairs & Maintenance	1,500	18,000	15,511	15,696	13,904
E08	Other Operating Expenses	686,915	609,249	566,106	456,535	439,673
E09	Non-operating Expenses	1,896	1,778	(162,918)	4,499	14,195
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	60,820	43,590	47,416	45,901	92,794
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 2,548,511	\$ 2,366,828	\$ 1,218,948	\$ 2,108,304	\$ 2,050,849
Revenue Total		\$ 2,552,216	\$ 2,361,282	\$ 1,218,948	\$ 2,108,304	\$ 2,050,849
Expense Total		2,548,511	2,366,828	1,218,948	2,108,304	2,050,849
Grand Total		\$ 3,705	\$ (5,546)	\$ -	\$ -	\$ -

Administrative Capital Expenditures

Fund 059

Sort Level	Description	2024 Fund 059 Requested	2023 Fund 059 Budget	2022 Fund 059 End Bal	2021 Fund 059 End Bal	2020 Fund 059 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	44,000	21,625	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 44,000	\$ 21,625	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	44,000	21,625	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 44,000	\$ 21,625	\$ -	\$ -	\$ -
Revenue Total		\$ 44,000	\$ 21,625	\$ -	\$ -	\$ -
Expense Total		44,000	21,625	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

All Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr	Northstar Wtr	Northstar Wtr	Martis Valley	Martis Valley	Martis Valley	Sewer	Sewer Capital	Sewer Capital	Solid Waste	Solid Waste	Solid Waste	Total
		Operations	Capital	Capital Exp	Wtr	Wtr Capital	Wtr Capital	Operations	Revenue	Expenditures	Operations	Capital	Capital	
Revenue	Revenue	Fund 110	Fund 113	Fund 119	Fund 120	Fund 123	Fund 129	Fund 210	Fund 213	Fund 219	Fund 310	Fund 313	Fund 319	Requested
R01	Operating Revenue	\$ 1,933,480	\$ -	\$ -	\$ 1,401,210	\$ -	\$ -	\$ 2,569,089	\$ -	\$ -	\$ 639,070	\$ -	\$ -	\$ 6,542,849
R02	Non-operating Revenue	2,180	-	-	-	-	-	-	96,290	-	-	-	-	98,470
R03	Restricted Revenue	-	680,325	-	-	654,400	-	-	733,388	-	-	22,640	-	2,090,753
R04	Reimbursable Revenue	-	-	-	41,500	-	-	-	-	-	-	-	-	41,500
Revenue	Revenue	\$ 1,935,660	\$ 680,325	\$ -	\$ 1,442,710	\$ 654,400	\$ -	\$ 2,569,089	\$ 829,678	\$ -	\$ 639,070	\$ 22,640	\$ -	\$ 8,773,572
Expense	Expense													
E02	Salaries & Wages	\$ 262,356	\$ -	\$ -	\$ 205,715	\$ -	\$ -	\$ 100,676	\$ -	\$ -	\$ 34,711	\$ -	\$ -	\$ 603,458
E03	Benefits & Deductions	2,021	-	-	1,672	-	-	2,294	-	-	1,729	-	-	7,716
E04	Professional/Outside Services	62,850	-	-	49,100	-	-	20,000	-	-	456,150	-	-	588,100
E05	Utilities	150,526	-	-	195,795	-	-	9,420	-	-	1,003	-	-	356,744
E06	General Supplies	49,750	-	-	19,250	-	-	2,000	-	-	150	-	-	71,150
E07	Repairs & Maintenance	60,500	-	-	22,000	-	-	32,000	-	-	1,500	-	-	116,000
E08	Other Operating Expenses	126,277	3,210	-	121,336	6,520	-	1,381,252	4,910	-	6,390	220	-	1,650,115
E09	Non-operating Expenses	-	12,140	-	-	16,340	-	-	8,230	-	-	30	-	36,740
E10	Intradistrict Allocations	1,138,341	79,123	-	838,244	64,153	-	895,024	96,968	-	250,365	5,341	-	3,367,559
E11	Reimbursable Expense	-	-	-	37,500	-	-	-	-	-	-	-	-	37,500
E12	Transfers	-	283,000	(283,000)	-	65,000	(65,000)	-	90,000	(90,000)	-	-	-	-
E13	Capital Expenditures	-	-	283,000	-	-	65,000	-	-	90,000	-	-	-	438,000
E14	Depreciation	643,390	-	-	586,150	-	-	232,040	-	-	13,290	-	-	1,474,870
Expense	Expense	\$ 2,496,011	\$ 377,473	\$ -	\$ 2,076,762	\$ 152,013	\$ -	\$ 2,674,706	\$ 200,108	\$ -	\$ 765,288	\$ 5,591	\$ -	\$ 8,747,952
Revenue Total		\$ 1,935,660	\$ 680,325	\$ -	\$ 1,442,710	\$ 654,400	\$ -	\$ 2,569,089	\$ 829,678	\$ -	\$ 639,070	\$ 22,640	\$ -	\$ 8,773,572
Expense Total		2,496,011	377,473	-	2,076,762	152,013	-	2,674,706	200,108	-	765,288	5,591	-	8,747,952
Grand Total		\$ (560,351)	\$ 302,852	\$ -	\$ (634,052)	\$ 502,387	\$ -	\$ (105,617)	\$ 629,570	\$ -	\$ (126,218)	\$ 17,049	\$ -	\$ 25,620
Grand Total (from above)		\$ (560,351)	\$ 302,852	\$ -	\$ (634,052)	\$ 502,387	\$ -	\$ (105,617)	\$ 629,570	\$ -	\$ (126,218)	\$ 17,049	\$ -	\$ 25,620
Add back depreciation		643,390	-	-	586,150	-	-	232,040	-	-	13,290	-	-	1,474,870
Change in Net Position - Increase / (Decrease)		\$ 83,039	\$ 302,852	\$ -	\$ (47,902)	\$ 502,387	\$ -	\$ 126,423	\$ 629,570	\$ -	\$ (112,928)	\$ 17,049	\$ -	\$ 1,500,490

Unrestricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr Operations Fund 110 Requested	Martis Valley Wtr Operations Fund 120 Requested	Sewer Operations Fund 210 Requested	Solid Waste Operations Fund 310 Requested	Total Requested
Revenue	Revenue					
R01	Operating Revenue	\$ 1,933,480	\$ 1,401,210	\$ 2,569,089	\$ 639,070	\$ 6,542,849
R02	Non-operating Revenue	2,180	-	-	-	2,180
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable Revenue	-	41,500	-	-	41,500
Revenue	Revenue	\$ 1,935,660	\$ 1,442,710	\$ 2,569,089	\$ 639,070	\$ 6,586,529
Expense	Expense					
E02	Salaries & Wages	\$ 262,356	\$ 205,715	\$ 100,676	\$ 34,711	\$ 603,458
E03	Benefits & Deductions	2,021	1,672	2,294	1,729	7,716
E04	Professional/Outside Services	62,850	49,100	20,000	456,150	588,100
E05	Utilities	150,526	195,795	9,420	1,003	356,744
E06	General Supplies	49,750	19,250	2,000	150	71,150
E07	Repairs & Maintenance	60,500	22,000	32,000	1,500	116,000
E08	Other Operating Expenses	126,277	121,336	1,381,252	6,390	1,635,255
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,138,341	838,244	895,024	250,365	3,121,974
E11	Reimbursable Expense	-	37,500	-	-	37,500
E12	Transfers	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-
E14	Depreciation	643,390	586,150	232,040	13,290	1,474,870
Expense	Expense	\$ 2,496,011	\$ 2,076,762	\$ 2,674,706	\$ 765,288	\$ 8,012,767
Revenue Total		\$ 1,935,660	\$ 1,442,710	\$ 2,569,089	\$ 639,070	\$ 6,586,529
Expense Total		2,496,011	2,076,762	2,674,706	765,288	8,012,767
Grand Total		\$ (560,351)	\$ (634,052)	\$ (105,617)	\$ (126,218)	\$ (1,426,238)
Grand Total (from above)		\$ (560,351)	\$ (634,052)	\$ (105,617)	\$ (126,218)	\$ (1,426,238)
Add back depreciation		643,390	586,150	232,040	13,290	1,474,870
Change in Net Position - Increase / (Decrease)		\$ 83,039	\$ (47,902)	\$ 126,423	\$ (112,928)	\$ 48,632

Restricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr Capital Revenue Fund 113 Requested	Northstar Wtr Capital Exp Fund 119 Requested	Martis Valley Wtr Capital Revenue Fund 123 Requested	Martis Valley Wtr Capital Exp Fund 129 Requested	Sewer Capital Revenue Fund 213 Requested	Sewer Capital Expenditures Fund 219 Requested	Solid Waste Capital Revenue Fund 313 Requested	Solid Waste Capital Expenditures Fund 319 Requested	Total Requested
Revenue	Revenue									
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	96,290	-	-	-	96,290
R03	Restricted Revenue	680,325	-	654,400	-	733,388	-	22,640	-	2,090,753
R04	Reimbursable Revenue	-	-	-	-	-	-	-	-	-
Revenue	Revenue	\$ 680,325	\$ -	\$ 654,400	\$ -	\$ 829,678	\$ -	\$ 22,640	\$ -	\$ 2,187,043
Expense	Expense									
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-	-	-	-
E08	Other Operating Expenses	3,210	-	6,520	-	4,910	-	220	-	14,860
E09	Non-operating Expenses	12,140	-	16,340	-	8,230	-	30	-	36,740
E10	Intradistrict Allocations	79,123	-	64,153	-	96,968	-	5,341	-	245,585
E11	Reimbursable Expense	-	-	-	-	-	-	-	-	-
E12	Transfers	283,000	(283,000)	65,000	(65,000)	90,000	(90,000)	-	-	-
E13	Capital Expenditures	-	283,000	-	65,000	-	90,000	-	-	438,000
E14	Depreciation	-	-	-	-	-	-	-	-	-
Expense	Expense	\$ 377,473	\$ -	\$ 152,013	\$ -	\$ 200,108	\$ -	\$ 5,591	\$ -	\$ 735,185
Revenue Total		\$ 680,325	\$ -	\$ 654,400	\$ -	\$ 829,678	\$ -	\$ 22,640	\$ -	\$ 2,187,043
Expense Total		377,473	-	152,013	-	200,108	-	5,591	-	735,185
Grand Total		\$ 302,852	\$ -	\$ 502,387	\$ -	\$ 629,570	\$ -	\$ 17,049	\$ -	\$ 1,451,858
Grand Total (from above)		\$ 302,852	\$ -	\$ 502,387	\$ -	\$ 629,570	\$ -	\$ 17,049	\$ -	\$ 1,451,858
Add back depreciation		-	-	-	-	-	-	-	-	-
Change in Net Position - Increase / (Decrease)		\$ 302,852	\$ -	\$ 502,387	\$ -	\$ 629,570	\$ -	\$ 17,049	\$ -	\$ 1,451,858

Northstar Wtr Operations

Fund 110

Sort Level	Description	2024 Fund 110 Requested	2023 Fund 110 Budget	2022 Fund 110 End Bal	2021 Fund 110 End Bal	2020 Fund 110 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,933,480	\$ 1,862,200	\$ 1,858,357	\$ 1,881,779	\$ 1,735,804
R02	Non-operating Revenue	2,180	2,470	2,176	2,748	1,718
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,935,660	\$ 1,864,670	\$ 1,860,533	\$ 1,884,527	\$ 1,737,522
Expense	Expense					
E02	Salaries & Wages	\$ 262,356	\$ 270,877	\$ 265,251	\$ 234,162	\$ 249,253
E03	Benefits & Deductions	2,021	1,853	3,991	3,681	4,000
E04	Professional/Outside Services	62,850	54,700	82,780	69,392	28,137
E05	Utilities	150,526	173,228	151,126	134,771	100,916
E06	General Supplies	49,750	41,750	48,301	33,436	56,977
E07	Repairs & Maintenance	60,500	42,500	24,651	44,989	29,005
E08	Other Operating Expenses	126,277	117,150	104,450	93,762	73,105
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,138,341	1,039,459	387,823	804,937	770,593
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	(19,043)
E13	Capital	-	-	-	-	-
E14	Depreciation	643,390	643,380	643,392	643,382	656,130
Expense	Expense	\$ 2,496,011	\$ 2,384,897	\$ 1,711,766	\$ 2,062,513	\$ 1,949,072
Revenue Total		\$ 1,935,660	\$ 1,864,670	\$ 1,860,533	\$ 1,884,527	\$ 1,737,522
Expense Total		2,496,011	2,384,897	1,711,766	2,062,513	1,949,072
Grand Total		\$ (560,351)	\$ (520,227)	\$ 148,767	\$ (177,986)	\$ (211,551)
Grand Total (from Above)		\$ (560,351)	\$ (520,227)	\$ 148,767	\$ (177,986)	\$ (211,551)
Add back Depreciation		643,390	643,380	643,392	643,382	656,130
Contribution to / (use of) Reserves		\$ 83,039	\$ 123,153	\$ 792,159	\$ 465,396	\$ 444,579

Northstar Wtr Capital Revenue

Fund 113

Sort Level	Description	2024 Fund 113 Requested	2023 Fund 113 Budget	2022 Fund 113 End Bal	2021 Fund 113 End Bal	2020 Fund 113 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	680,325	670,885	459,558	719,538	721,005
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 680,325	\$ 670,885	\$ 459,558	\$ 719,538	\$ 721,005
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	3,210	4,110	3,668	3,675	3,521
E09	Non-operating Expenses	12,140	9,790	9,182	9,214	7,699
E10	Intradistrict Allocations	79,123	58,859	54,240	54,888	54,476
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	283,000	695,000	16,109	33,481	57,188
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 377,473	\$ 767,759	\$ 83,199	\$ 101,259	\$ 122,885
Revenue Total		\$ 680,325	\$ 670,885	\$ 459,558	\$ 719,538	\$ 721,005
Expense Total		377,473	767,759	83,199	101,259	122,885
Grand Total		\$ 302,852	\$ (96,874)	\$ 376,360	\$ 618,279	\$ 598,120

Northstar Wtr Capital Exp

Fund 119

Sort Level	Description	2024 Fund 119 Requested	2023 Fund 119 Budget	2022 Fund 119 End Bal	2021 Fund 119 End Bal	2020 Fund 119 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	10,000	-	-	92,403
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ 10,000	\$ -	\$ -	\$ 92,403
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(283,000)	(695,000)	(16,109)	(33,481)	(38,145)
E13	Capital	283,000	755,000	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 60,000	\$ (16,109)	\$ (33,481)	\$ (38,145)
Revenue Total		\$ -	\$ 10,000	\$ -	\$ -	\$ 92,403
Expense Total		-	60,000	(16,109)	(33,481)	(38,145)
Grand Total		\$ -	\$ (50,000)	\$ 16,109	\$ 33,481	\$ 130,549

Martis Valley Wtr Operations

Fund 120

Sort Level	Description	2024 Fund 120 Requested	2023 Fund 120 Budget	2022 Fund 120 End Bal	2021 Fund 120 End Bal	2020 Fund 120 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,401,210	\$ 1,286,200	\$ 1,255,498	\$ 1,224,198	\$ 1,073,203
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	41,500	51,713	27,734	23,065	25,181
Revenue	Revenue	\$ 1,442,710	\$ 1,337,913	\$ 1,283,232	\$ 1,247,263	\$ 1,098,384
Expense	Expense					
E02	Salaries & Wages	\$ 205,715	\$ 216,899	\$ 200,875	\$ 176,249	\$ 172,373
E03	Benefits & Deductions	1,672	1,524	3,111	2,697	2,792
E04	Professional/Outside Services	49,100	14,400	12,847	16,399	7,476
E05	Utilities	195,795	223,952	187,685	179,399	134,790
E06	General Supplies	19,250	18,800	17,137	14,181	10,259
E07	Repairs & Maintenance	22,000	52,000	39,186	27,392	29,072
E08	Other Operating Expenses	121,336	112,661	110,908	100,802	54,415
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	838,244	768,549	261,311	631,485	587,871
E11	Reimbursable Expense	37,500	48,713	19,955	15,304	18,640
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	586,150	585,090	586,147	585,090	569,155
Expense	Expense	\$ 2,076,762	\$ 2,042,588	\$ 1,439,161	\$ 1,748,999	\$ 1,586,844
Revenue Total		\$ 1,442,710	\$ 1,337,913	\$ 1,283,232	\$ 1,247,263	\$ 1,098,384
Expense Total		2,076,762	2,042,588	1,439,161	1,748,999	1,586,844
Grand Total		\$ (634,052)	\$ (704,675)	\$ (155,929)	\$ (501,735)	\$ (488,460)
Grand Total (from Above)		\$ (634,052)	\$ (704,675)	\$ (155,929)	\$ (501,735)	\$ (488,460)
Add back Depreciation		586,150	585,090	586,147	585,090	569,155
Contribution to / (use of) Reserves		\$ (47,902)	\$ (119,585)	\$ 430,218	\$ 83,355	\$ 80,695

Martis Valley Wtr Capital Revenue

Fund 123

Sort Level	Description	2024 Fund 123 Requested	2023 Fund 123 Budget	2022 Fund 123 End Bal	2021 Fund 123 End Bal	2020 Fund 123 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	654,400	618,240	370,065	589,824	643,621
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 654,400	\$ 618,240	\$ 370,065	\$ 589,824	\$ 643,621
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	6,520	4,800	4,774	3,665	2,508
E09	Non-operating Expenses	16,340	14,390	11,665	12,113	10,893
E10	Intradistrict Allocations	64,153	49,145	45,288	45,830	45,486
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	65,000	575,000	60,852	22,816	60,139
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 152,013	\$ 643,335	\$ 122,579	\$ 84,424	\$ 119,026
Revenue Total		\$ 654,400	\$ 618,240	\$ 370,065	\$ 589,824	\$ 643,621
Expense Total		152,013	643,335	122,579	84,424	119,026
Grand Total		\$ 502,387	\$ (25,095)	\$ 247,486	\$ 505,400	\$ 524,594

Martis Valley Wtr Capital Exp

Fund 129

Sort Level	Description	2024 Fund 129 Requested	2023 Fund 129 Budget	2022 Fund 129 End Bal	2021 Fund 129 End Bal	2020 Fund 129 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	213,900	127,875	-	847,352
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ 213,900	\$ 127,875	\$ -	\$ 847,352
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(65,000)	(575,000)	(60,852)	(22,816)	(60,139)
E13	Capital	65,000	788,900	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 213,900	\$ (60,852)	\$ (22,816)	\$ (60,139)
Revenue Total		\$ -	\$ 213,900	\$ 127,875	\$ -	\$ 847,352
Expense Total		-	213,900	(60,852)	(22,816)	(60,139)
Grand Total		\$ -	\$ -	\$ 188,727	\$ 22,816	\$ 907,491

Sewer Operations

Fund 210

Sort Level	Description	2024 Fund 210 Requested	2023 Fund 210 Budget	2022 Fund 210 End Bal	2021 Fund 210 End Bal	2020 Fund 210 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054	\$ 2,288,497
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054	\$ 2,288,497
Expense	Expense					
E02	Salaries & Wages	\$ 100,676	\$ 106,730	\$ 90,281	\$ 114,913	\$ 71,090
E03	Benefits & Deductions	2,294	1,766	1,345	1,725	1,193
E04	Professional/Outside Services	20,000	2,000	1,134	37,298	281
E05	Utilities	9,420	12,125	9,788	9,082	8,138
E06	General Supplies	2,000	2,000	2,346	1,200	25,138
E07	Repairs & Maintenance	32,000	14,500	3,510	18,513	16,973
E08	Other Operating Expenses	1,381,252	1,086,243	1,076,333	1,094,516	1,065,927
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	895,024	950,434	370,040	758,114	656,737
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	(24,399)
E13	Capital	-	-	-	-	-
E14	Depreciation	232,040	233,920	232,040	233,918	248,459
Expense	Expense	\$ 2,674,706	\$ 2,409,718	\$ 1,786,816	\$ 2,269,279	\$ 2,069,537
Revenue Total		\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054	\$ 2,288,497
Expense Total		2,674,706	2,409,718	1,786,816	2,269,279	2,069,537
Grand Total		\$ (105,617)	\$ 62,772	\$ 599,021	\$ 20,775	\$ 218,959
Grand Total (from Above)		\$ (105,617)	\$ 62,772	\$ 599,021	\$ 20,775	\$ 218,959
Add back Depreciation		232,040	233,920	232,040	233,918	248,459
Contribution to / (use of) Reserves		\$ 126,423	\$ 296,692	\$ 831,061	\$ 254,692	\$ 467,418

Sewer Capital Revenue

Fund 213

Sort Level	Description	2024 Fund 213 Requested	2023 Fund 213 Budget	2022 Fund 213 End Bal	2021 Fund 213 End Bal	2020 Fund 213 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	96,290	105,700	75,846	17,820	-
R03	Restricted Revenue	733,388	714,339	529,677	663,882	721,673
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 829,678	\$ 820,039	\$ 605,523	\$ 681,701	\$ 721,673
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	4,910	4,800	4,647	4,526	4,393
E09	Non-operating Expenses	8,230	11,560	6,122	5,250	7,933
E10	Intradistrict Allocations	96,968	85,146	78,463	79,402	78,806
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	90,000	-	10,186	3,388	53,349
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 200,108	\$ 101,506	\$ 99,419	\$ 92,566	\$ 144,481
Revenue Total		\$ 829,678	\$ 820,039	\$ 605,523	\$ 681,701	\$ 721,673
Expense Total		200,108	101,506	99,419	92,566	144,481
Grand Total		\$ 629,570	\$ 718,533	\$ 506,105	\$ 589,135	\$ 577,192

Sewer Capital Expenditures

Fund 219

Sort Level	Description	2024 Fund 219 Requested	2023 Fund 219 Budget	2022 Fund 219 End Bal	2021 Fund 219 End Bal	2020 Fund 219 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	61,359
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ 61,359
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(90,000)	-	(10,186)	(3,388)	(28,950)
E13	Capital	90,000	12,000	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 12,000	\$ (10,186)	\$ (3,388)	\$ (28,950)
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ 61,359
Expense Total		-	12,000	(10,186)	(3,388)	(28,950)
Grand Total		\$ -	\$ (12,000)	\$ 10,186	\$ 3,388	\$ 90,309

Solid Waste Operations

Fund 310

Sort Level	Description	2024 Fund 310 Requested	2023 Fund 310 Budget	2022 Fund 310 End Bal	2021 Fund 310 End Bal	2020 Fund 310 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134	\$ 549,061
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134	\$ 549,061
Expense	Expense					
E02	Salaries & Wages	\$ 34,711	\$ 25,538	\$ 15,667	\$ 42,770	\$ 51,758
E03	Benefits & Deductions	1,729	2,720	245	581	1,232
E04	Professional/Outside Services	456,150	431,430	408,876	418,323	388,509
E05	Utilities	1,003	1,111	1,026	1,435	1,059
E06	General Supplies	150	-	1,684	12	29
E07	Repairs & Maintenance	1,500	-	65	-	-
E08	Other Operating Expenses	6,390	6,180	6,101	9,000	10,662
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	250,365	152,829	27,287	156,362	118,969
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	13,290	13,190	13,294	13,190	12,870
Expense	Expense	\$ 765,288	\$ 632,998	\$ 474,245	\$ 641,675	\$ 585,087
Revenue Total		\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134	\$ 549,061
Expense Total		765,288	632,998	474,245	641,675	585,087
Grand Total		\$ (126,218)	\$ (15,458)	\$ 133,409	\$ (58,541)	\$ (36,026)
Grand Total (from Above)		\$ (126,218)	\$ (15,458)	\$ 133,409	\$ (58,541)	\$ (36,026)
Add back Depreciation		13,290	13,190	13,294	13,190	12,870
Contribution to / (use of) Reserves		\$ (112,928)	\$ (2,268)	\$ 146,704	\$ (45,351)	\$ (23,156)

Solid Waste Capital Revenue

Fund 313

Sort Level	Description	2024 Fund 313 Requested	2023 Fund 313 Budget	2022 Fund 313 End Bal	2021 Fund 313 End Bal	2020 Fund 313 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	22,640	21,960	21,412	20,581	19,767
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 22,640	\$ 21,960	\$ 21,412	\$ 20,581	\$ 19,767
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	220	220	214	205	198
E09	Non-operating Expenses	30	30	-	-	-
E10	Intradistrict Allocations	5,341	995	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	1,572	239	3,508
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 5,591	\$ 1,245	\$ 1,786	\$ 444	\$ 3,706
Revenue Total		\$ 22,640	\$ 21,960	\$ 21,412	\$ 20,581	\$ 19,767
Expense Total		5,591	1,245	1,786	444	3,706
Grand Total		\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137	\$ 16,061
Grand Total (from Above)		\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137	\$ 16,061
Add back Depreciation		-	-	-	-	-
Contribution to / (use of) Reserves		\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137	\$ 16,061

Solid Waste Capital Expenditures

Fund 319

Sort Level	Description	2024 Fund 319 Requested	2023 Fund 319 Budget	2022 Fund 319 End Bal	2021 Fund 319 End Bal	2020 Fund 319 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(1,572)	(239)	(3,508)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ (1,572)	\$ (239)	\$ (3,508)
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	(1,572)	(239)	(3,508)
Grand Total		\$ -	\$ -	\$ 1,572	\$ 239	\$ 3,508

All Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund	Fire Operations	Fire Capital Revenue	Fire Motor Pool	Fire Capital Expenditures	Fuels Management Operations	Fuels Management Capital	Snow Removal Operations	Snow Capital Revenue	Snow Motor Pool	Roads Maintenance	Roads Capital Revenue	Trails Maintenance	General Fund Eliminations	Total Requested
		Fund 500 Requested	Fund 610 Requested	Fund 613 Requested	Fund 617 Requested	Fund 619 Requested	Fund 620 Requested	Fund 629 Requested	Fund 710 Requested	Fund 713 Requested	Fund 717 Requested	Fund 720 Requested	Fund 723 Requested	Fund 810 Requested	Fund 895 Requested	
Revenue	Revenue															
R01	Operating Revenue	\$ -	\$ 239,860	\$ 63,690	\$ -	\$ -	\$ 176,880	\$ -	\$ 228,531	\$ 27,700	\$ -	\$ -	\$ 73,110	\$ -	\$ -	\$ 809,771
R02	Non-operating Revenue	7,423,870	5,003,979	-	110,800	-	556,569	-	229,823	-	75,800	271,114	880,303	227,366	(7,253,074)	7,526,550
R03	Restricted Revenue	-	-	7,090	-	174,398	-	3,000,000	-	6,920	-	-	8,550	-	-	3,196,958
R04	Reimbursable Revenue	-	13,000	-	-	-	358,267	-	82,910	-	113,020	5,820	-	675,000	-	1,248,017
Revenue	Revenue	\$ 7,423,870	\$ 5,256,839	\$ 70,780	\$ 110,800	\$ 174,398	\$ 1,091,716	\$ 3,000,000	\$ 541,264	\$ 34,620	\$ 188,820	\$ 276,934	\$ 961,963	\$ 902,366	\$ (7,253,074)	\$ 12,781,296
Expense	Expense															
E02	Salaries & Wages	\$ -	\$ 2,855,250	\$ -	\$ -	\$ -	\$ 230,530	\$ -	\$ 151,843	\$ -	\$ -	\$ 56,006	\$ -	\$ 64,237	\$ -	\$ 3,357,866
E03	Benefits & Deductions	-	1,421,630	-	-	-	98,390	-	12,841	-	-	2,063	-	2,814	-	1,537,738
E04	Professional/Outside Services	-	87,750	-	7,165	-	239,319	-	-	-	-	-	-	350	-	334,584
E05	Utilities	-	50,836	-	-	-	2,600	-	-	-	-	1,898	-	-	-	55,334
E06	General Supplies	-	54,185	-	20,090	-	7,440	-	11,250	-	38,070	26,000	-	1,000	-	158,035
E07	Repairs & Maintenance	-	35,000	-	73,511	-	5,000	-	-	-	7,000	-	-	4,000	-	124,511
E08	Other Operating Expenses	-	157,850	-	10,034	-	14,484	-	-	-	30,390	25,000	-	100	-	237,858
E09	Non-operating Expenses	108,486	229,294	2,190	-	-	-	-	-	820	-	-	148,410	-	-	489,200
E10	Intradistrict Allocations	7,269,786	355,044	40,260	-	-	135,686	-	361,350	-	-	165,667	1,012	179,865	(7,253,074)	1,255,596
E11	Reimbursable Expense	-	10,000	-	-	-	358,267	-	3,980	-	113,360	300	-	650,000	-	1,135,907
E12	Transfers	-	-	77,713	-	(77,713)	-	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	252,111	-	3,000,000	-	-	-	-	-	-	-	3,252,111
Expense	Expense	\$ 7,378,272	\$ 5,256,839	\$ 120,163	\$ 110,800	\$ 174,398	\$ 1,091,716	\$ 3,000,000	\$ 541,264	\$ 820	\$ 188,820	\$ 276,934	\$ 149,422	\$ 902,366	\$ (7,253,074)	\$ 11,938,740
Revenue Total		\$ 7,423,870	\$ 5,256,839	\$ 70,780	\$ 110,800	\$ 174,398	\$ 1,091,716	\$ 3,000,000	\$ 541,264	\$ 34,620	\$ 188,820	\$ 276,934	\$ 961,963	\$ 902,366	\$ (7,253,074)	\$ 12,781,296
Expense Total		7,378,272	5,256,839	120,163	110,800	174,398	1,091,716	3,000,000	541,264	820	188,820	276,934	149,422	902,366	(7,253,074)	11,938,740
Grand Total		\$ 45,598	\$ -	\$ (49,383)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,800	\$ -	\$ -	\$ 812,541	\$ -	\$ -	\$ 842,556

Unrestricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund	Fire Operations	Fire Motor Pool	Fuels Management Operations	Snow Removal Operations	Snow Motor Pool	Roads Maintenance	Trails Maintenance	Total
		Fund 500 Requested	Fund 610 Requested	Fund 617 Requested	Fund 620 Requested	Fund 710 Requested	Fund 717 Requested	Fund 720 Requested	Fund 810 Requested	Requested
Revenue	Revenue									
R01	Operating Revenue	\$ -	\$ 239,860	\$ -	\$ 176,880	\$ 228,531	\$ -	\$ -	\$ -	\$ 645,271
R02	Non-operating Revenue	7,423,870	5,003,979	110,800	556,569	229,823	75,800	271,114	227,366	13,899,321
R03	Restricted Revenue	-	-	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	13,000	-	358,267	82,910	113,020	5,820	675,000	1,248,017
Revenue	Revenue	\$ 7,423,870	\$ 5,256,839	\$ 110,800	\$ 1,091,716	\$ 541,264	\$ 188,820	\$ 276,934	\$ 902,366	\$ 15,792,609
Expense	Expense									
E02	Salaries & Wages	\$ -	\$ 2,855,250	\$ -	\$ 230,530	\$ 151,843	\$ -	\$ 56,006	\$ 64,237	\$ 3,357,866
E03	Benefits & Deductions	-	1,421,630	-	98,390	12,841	-	2,063	2,814	1,537,738
E04	Professional/Outside Services	-	87,750	7,165	239,319	-	-	-	350	334,584
E05	Utilities	-	50,836	-	2,600	-	-	1,898	-	55,334
E06	General Supplies	-	54,185	20,090	7,440	11,250	38,070	26,000	1,000	158,035
E07	Repairs & Maintenance	-	35,000	73,511	5,000	-	7,000	-	4,000	124,511
E08	Other Operating Expenses	-	157,850	10,034	14,484	-	30,390	25,000	100	237,858
E09	Non-operating Expenses	108,486	229,294	-	-	-	-	-	-	337,780
E10	Intradistrict Allocations	7,269,786	355,044	-	135,686	361,350	-	165,667	179,865	8,467,398
E11	Reimbursable Expense	-	10,000	-	358,267	3,980	113,360	300	650,000	1,135,907
E12	Transfers	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-	-	-	-
Expense	Expense	\$ 7,378,272	\$ 5,256,839	\$ 110,800	\$ 1,091,716	\$ 541,264	\$ 188,820	\$ 276,934	\$ 902,366	\$ 15,747,011
Revenue Total		\$ 7,423,870	\$ 5,256,839	\$ 110,800	\$ 1,091,716	\$ 541,264	\$ 188,820	\$ 276,934	\$ 902,366	\$ 15,792,609
Expense Total		7,378,272	5,256,839	110,800	1,091,716	541,264	188,820	276,934	902,366	15,747,011
Grand Total		\$ 45,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,598

Restricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	Fire Capital Revenue Fund 613 Requested	Fire Capital Expenditures Fund 619 Requested	Fuels Management Capital Fund 629 Requested	Snow Capital Revenue Fund 713 Requested	Snow Capital Expenditures Fund 719 Requested	Roads Capital Revenue Fund 723 Requested	Roads Capital Expenditures Fund 729 Requested	Trails Capital Expenditures Fund 819 Requested	General Fund Eliminations Fund 895 Requested	Total Requested
Revenue	Revenue										
R01	Operating Revenue	\$ 63,690	\$ -	\$ -	\$ 27,700	\$ -	\$ 73,110	\$ -	\$ -	\$ -	\$ 164,500
R02	Non-operating Revenue	-	-	-	-	-	880,303	-	-	(7,253,074)	(6,372,771)
R03	Restricted Revenue	7,090	174,398	3,000,000	6,920	-	8,550	-	-	-	3,196,958
R04	Reimbursable Revenue	-	-	-	-	-	-	-	-	-	-
Revenue	Revenue	\$ 70,780	\$ 174,398	\$ 3,000,000	\$ 34,620	\$ -	\$ 961,963	\$ -	\$ -	\$ (7,253,074)	\$ (3,011,313)
Expense	Expense										
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-	-	-	-	-	-
E09	Non-operating Expenses	2,190	-	-	820	-	148,410	-	-	-	151,420
E10	Intradistrict Allocations	40,260	-	-	-	-	1,012	-	-	(7,253,074)	(7,211,802)
E11	Reimbursable Expense	-	-	-	-	-	-	-	-	-	-
E12	Transfers	77,713	(77,713)	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	252,111	3,000,000	-	-	-	-	-	-	3,252,111
Expense	Expense	\$ 120,163	\$ 174,398	\$ 3,000,000	\$ 820	\$ -	\$ 149,422	\$ -	\$ -	\$ (7,253,074)	\$ (3,808,271)
Revenue Total		\$ 70,780	\$ 174,398	\$ 3,000,000	\$ 34,620	\$ -	\$ 961,963	\$ -	\$ -	\$ (7,253,074)	\$ (3,011,313)
Expense Total		120,163	174,398	3,000,000	820	-	149,422	-	-	(7,253,074)	(3,808,271)
Grand Total		\$ (49,383)	\$ -	\$ -	\$ 33,800	\$ -	\$ 812,541	\$ -	\$ -	\$ -	\$ 796,958

General Fund
Fund 500

Sort Level	Description	2024 Fund 500 Requested	2023 Fund 500 Budget	2022 Fund 500 End Bal	2021 Fund 500 End Bal	2020 Fund 500 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	7,423,870	6,908,720	6,261,515	5,987,926	5,986,504
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 7,423,870	\$ 6,908,720	\$ 6,261,515	\$ 5,987,926	\$ 5,986,504
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	108,486	90,730	102,175	100,687	97,321
E10	Intradistrict Allocations	7,269,786	6,953,815	5,592,201	5,751,804	6,417,341
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	1,914	165,565	64,876
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 7,378,272	\$ 7,044,545	\$ 5,696,290	\$ 6,018,056	\$ 6,579,538
Revenue Total		\$ 7,423,870	\$ 6,908,720	\$ 6,261,515	\$ 5,987,926	\$ 5,986,504
Expense Total		7,378,272	7,044,545	5,696,290	6,018,056	6,579,538
Grand Total		\$ 45,598	\$ (135,825)	\$ 565,225	\$ (30,131)	\$ (593,034)

Fire Operations

Fund 610

Sort Level	Description	2024 Fund 610 Requested	2023 Fund 610 Budget	2022 Fund 610 End Bal	2021 Fund 610 End Bal	2020 Fund 610 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 239,860	\$ 189,620	\$ 382,419	\$ 293,780	\$ 96,607
R02	Non-operating Revenue	5,003,979	4,854,507	4,541,072	6,737,333	4,721,450
R03	Restricted Revenue	-	-	-	3,153	2,690
R04	Reimbursable/Grant Revenue	13,000	-	5,932	-	-
Revenue	Revenue	\$ 5,256,839	\$ 5,044,127	\$ 4,929,422	\$ 7,034,267	\$ 4,820,748
Expense	Expense					
E02	Salaries & Wages	\$ 2,855,250	\$ 2,844,430	\$ 2,949,271	\$ 2,773,042	\$ 2,493,126
E03	Benefits & Deductions	1,421,630	1,316,040	1,328,927	1,267,904	1,828,491
E04	Professional/Outside Services	87,750	93,096	81,868	77,828	75,710
E05	Utilities	50,836	50,920	43,631	37,331	32,244
E06	General Supplies	54,185	63,380	33,314	33,231	36,636
E07	Repairs & Maintenance	35,000	35,500	6,230	8,919	9,844
E08	Other Operating Expenses	157,850	151,061	135,537	101,452	69,068
E09	Non-operating Expenses	229,294	221,362	223,376	186,179	65,017
E10	Intradistrict Allocations	355,044	263,338	115,404	226,803	210,611
E11	Reimbursable Expense	10,000	-	11,864	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 5,256,839	\$ 5,039,127	\$ 4,929,422	\$ 4,712,690	\$ 4,820,748
Revenue Total		\$ 5,256,839	\$ 5,044,127	\$ 4,929,422	\$ 7,034,267	\$ 4,820,748
Expense Total		5,256,839	5,039,127	4,929,422	4,712,690	4,820,748
Grand Total		\$ -	\$ 5,000	\$ -	\$ 2,321,577	\$ -

Fire Capital Revenue

Fund 613

Sort Level	Description	2024 Fund 613 Requested	2023 Fund 613 Budget	2022 Fund 613 End Bal	2021 Fund 613 End Bal	2020 Fund 613 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 63,690	\$ 40,740	\$ 104,363	\$ 86,892	\$ 18,530
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	7,090	13,790	(32,603)	14,306	43,441
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 70,780	\$ 54,530	\$ 71,759	\$ 101,198	\$ 61,971
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	2,190	2,060	2,164	2,171	2,461
E10	Intradistrict Allocations	40,260	36,002	33,176	33,573	33,321
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	77,713	75,803	56,599	134,492	12,935
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 120,163	\$ 113,865	\$ 91,939	\$ 170,237	\$ 48,717
Revenue Total		\$ 70,780	\$ 54,530	\$ 71,759	\$ 101,198	\$ 61,971
Expense Total		120,163	113,865	91,939	170,237	48,717
Grand Total		\$ (49,383)	\$ (59,335)	\$ (20,180)	\$ (69,039)	\$ 13,254

Fire Motor Pool

Fund 617

Sort Level	Description	2024 Fund 617 Requested	2023 Fund 617 Budget	2022 Fund 617 End Bal	2021 Fund 617 End Bal	2020 Fund 617 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	110,800	68,040	63,372	55,787	54,277
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 110,800	\$ 68,040	\$ 63,372	\$ 55,787	\$ 54,277
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	7,165	3,500	3,812	2,103	2,620
E05	Utilities	-	-	-	-	-
E06	General Supplies	20,090	18,940	21,693	12,129	14,172
E07	Repairs & Maintenance	73,511	45,000	37,222	41,555	36,596
E08	Other Operating Expenses	10,034	5,600	646	-	890
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 110,800	\$ 73,040	\$ 63,372	\$ 55,787	\$ 54,277
Revenue Total		\$ 110,800	\$ 68,040	\$ 63,372	\$ 55,787	\$ 54,277
Expense Total		110,800	73,040	63,372	55,787	54,277
Grand Total		\$ -	\$ (5,000)	\$ -	\$ -	\$ -

Fire Capital Expenditures

Fund 619

Sort Level	Description	2024 Fund 619 Requested	2023 Fund 619 Budget	2022 Fund 619 End Bal	2021 Fund 619 End Bal	2020 Fund 619 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	174,398	19,303	-	49,995	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 174,398	\$ 19,303	\$ -	\$ 49,995	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(77,713)	(75,803)	(56,599)	(284,492)	(12,935)
E13	Capital	252,111	95,106	56,599	334,487	12,935
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 174,398	\$ 19,303	\$ -	\$ 49,995	\$ -
Revenue Total		\$ 174,398	\$ 19,303	\$ -	\$ 49,995	\$ -
Expense Total		174,398	19,303	-	49,995	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fuels Management Operations

Fund 620

Sort Level	Description	2024 Fund 620 Requested	2023 Fund 620 Budget	2022 Fund 620 End Bal	2021 Fund 620 End Bal	2020 Fund 620 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 176,880	\$ 170,360	\$ 163,530	\$ -	\$ -
R02	Non-operating Revenue	556,569	463,400	237,178	421,545	422,737
R03	Restricted Revenue	-	-	4,512	4,000	-
R04	Reimbursable/Grant Revenue	358,267	421,769	309,821	267,956	179,919
Revenue	Revenue	\$ 1,091,716	\$ 1,055,529	\$ 715,041	\$ 693,501	\$ 602,656
Expense	Expense					
E02	Salaries & Wages	\$ 230,530	\$ 210,360	\$ 161,936	\$ 178,630	\$ 162,228
E03	Benefits & Deductions	98,390	107,640	78,776	80,103	93,194
E04	Professional/Outside Services	239,319	219,722	107,729	146,792	53,337
E05	Utilities	2,600	1,200	1,049	1,207	852
E06	General Supplies	7,440	10,970	9,060	5,384	4,552
E07	Repairs & Maintenance	5,000	2,500	11,114	2,528	1,344
E08	Other Operating Expenses	14,484	21,863	8,870	6,826	11,339
E09	Non-operating Expenses	-	-	-	-	3,006
E10	Intradistrict Allocations	135,686	54,340	26,688	60,391	50,607
E11	Reimbursable Expense	358,267	421,769	309,821	211,639	222,197
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 1,091,716	\$ 1,050,364	\$ 715,041	\$ 693,501	\$ 602,656
Revenue Total		\$ 1,091,716	\$ 1,055,529	\$ 715,041	\$ 693,501	\$ 602,656
Expense Total		1,091,716	1,050,364	715,041	693,501	602,656
Grand Total		\$ -	\$ 5,165	\$ -	\$ -	\$ -

Fuels Management Capital

Fund 629

Sort Level	Description	2024 Fund 629 Requested	2023 Fund 629 Budget	2022 Fund 629 End Bal	2021 Fund 629 End Bal	2020 Fund 629 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	3,000,000	1,200,000	213,332	12,119	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 3,000,000	\$ 1,200,000	\$ 213,332	\$ 12,119	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(889)	(9,951)	(38,477)
E13	Capital	3,000,000	7,500,000	214,221	22,069	38,477
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 3,000,000	\$ 7,500,000	\$ 213,332	\$ 12,119	\$ -
Revenue Total		\$ 3,000,000	\$ 1,200,000	\$ 213,332	\$ 12,119	\$ -
Expense Total		3,000,000	7,500,000	213,332	12,119	-
Grand Total		\$ -	\$ (6,300,000)	\$ -	\$ -	\$ -

Snow Removal Operations

Fund 710

Sort Level	Description	2024 Fund 710 Requested	2023 Fund 710 Budget	2022 Fund 710 End Bal	2021 Fund 710 End Bal	2020 Fund 710 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 228,531	\$ 233,197	\$ 236,780	\$ 234,899	\$ 65,683
R02	Non-operating Revenue	229,823	399,521	(52,284)	158,569	342,825
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	82,910	46,440	48,277	44,659	52,104
Revenue	Revenue	\$ 541,264	\$ 679,158	\$ 232,772	\$ 438,126	\$ 460,612
Expense	Expense					
E02	Salaries & Wages	\$ 151,843	\$ 159,817	\$ 123,837	\$ 91,891	\$ 91,166
E03	Benefits & Deductions	12,841	11,646	3,063	2,064	3,835
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	11,250	12,800	9,896	11,085	13,079
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	361,350	420,928	92,121	328,558	344,275
E11	Reimbursable Expense	3,980	5,560	3,855	4,528	8,257
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 541,264	\$ 610,751	\$ 232,772	\$ 438,126	\$ 460,612
Revenue Total		\$ 541,264	\$ 679,158	\$ 232,772	\$ 438,126	\$ 460,612
Expense Total		541,264	610,751	232,772	438,126	460,612
Grand Total		\$ -	\$ 68,407	\$ -	\$ -	\$ -

Snow Capital Revenue

Fund 713

Sort Level	Description	2024 Fund 713 Requested	2023 Fund 713 Budget	2022 Fund 713 End Bal	2021 Fund 713 End Bal	2020 Fund 713 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 27,700	\$ 27,700	\$ 27,700	\$ 27,700	\$ 27,700
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	6,920	7,120	(3,348)	4,733	15,483
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 34,620	\$ 34,820	\$ 24,351	\$ 32,433	\$ 43,183
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	820	750	843	841	715
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	13,045	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 820	\$ 750	\$ 13,888	\$ 841	\$ 715
Revenue Total		\$ 34,620	\$ 34,820	\$ 24,351	\$ 32,433	\$ 43,183
Expense Total		820	750	13,888	841	715
Grand Total		\$ 33,800	\$ 34,070	\$ 10,464	\$ 31,592	\$ 42,468

Snow Motor Pool

Fund 717

Sort Level	Description	2024 Fund 717 Requested	2023 Fund 717 Budget	2022 Fund 717 End Bal	2021 Fund 717 End Bal	2020 Fund 717 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ 1,376	\$ 1,834
R02	Non-operating Revenue	75,800	46,180	54,427	43,955	41,749
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	113,020	112,230	124,690	87,056	106,145
Revenue	Revenue	\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386	\$ 149,728
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	38,070	16,010	13,474	17,185	19,733
E07	Repairs & Maintenance	7,000	6,400	9,323	1,982	7,026
E08	Other Operating Expenses	30,390	36,260	33,627	28,170	19,060
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	113,360	99,740	122,694	85,050	103,910
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386	\$ 149,728
Revenue Total		\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386	\$ 149,728
Expense Total		188,820	158,410	179,118	132,386	149,728
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Snow Capital Expenditures

Fund 719

Sort Level	Description	2024 Fund 719 Requested	2023 Fund 719 Budget	2022 Fund 719 End Bal	2021 Fund 719 End Bal	2020 Fund 719 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(13,045)	(3,584)	(16,649)
E13	Capital	-	-	13,045	3,584	16,649
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Roads Maintenance

Fund 720

Sort Level	Description	2024 Fund 720 Requested	2023 Fund 720 Budget	2022 Fund 720 End Bal	2021 Fund 720 End Bal	2020 Fund 720 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,275
R02	Non-operating Revenue	271,114	141,924	68,766	143,441	333,839
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	5,820	3,060	466,555	387,161	5,010,391
Revenue	Revenue	\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602	\$ 5,345,504
Expense	Expense					
E02	Salaries & Wages	\$ 56,006	\$ 33,121	\$ 24,890	\$ 33,916	\$ 67,602
E03	Benefits & Deductions	2,063	1,113	388	514	1,248
E04	Professional/Outside Services	-	-	-	-	145,082
E05	Utilities	1,898	2,150	1,906	1,865	2,486
E06	General Supplies	26,000	-	834	3,685	3,568
E07	Repairs & Maintenance	-	-	-	48	2,330
E08	Other Operating Expenses	25,000	-	1,364	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	165,667	107,600	22,675	95,375	78,219
E11	Reimbursable Expense	300	1,000	483,264	395,198	5,189,093
E12	Transfers	-	-	-	-	(144,122)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602	\$ 5,345,504
Revenue Total		\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602	\$ 5,345,504
Expense Total		276,934	144,984	535,321	530,602	5,345,504
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Roads Capital Revenue

Fund 723

Sort Level	Description	2024 Fund 723 Requested	2023 Fund 723 Budget	2022 Fund 723 End Bal	2021 Fund 723 End Bal	2020 Fund 723 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 73,110	\$ 65,260	\$ 44,285	\$ 96,985	\$ 54,516
R02	Non-operating Revenue	880,303	1,861,490	609,699	449,490	446,137
R03	Restricted Revenue	8,550	10,980	(39,793)	12,750	37,789
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 961,963	\$ 1,937,730	\$ 614,191	\$ 559,225	\$ 538,442
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	148,410	148,250	2,259	2,271	2,027
E10	Intradistrict Allocations	1,012	411	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	3,841,000	32,494	-	144,122
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 149,422	\$ 3,989,661	\$ 34,753	\$ 2,271	\$ 146,149
Revenue Total		\$ 961,963	\$ 1,937,730	\$ 614,191	\$ 559,225	\$ 538,442
Expense Total		149,422	3,989,661	34,753	2,271	146,149
Grand Total		\$ 812,541	\$ (2,051,931)	\$ 579,439	\$ 556,954	\$ 392,293

Roads Capital Expenditures

Fund 729

Sort Level	Description	2024 Fund 729 Requested	2023 Fund 729 Budget	2022 Fund 729 End Bal	2021 Fund 729 End Bal	2020 Fund 729 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	(3,841,000)	(32,494)	(580)	(3,080)
E13	Capital	-	3,841,000	32,494	580	3,080
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Trails Maintenance

Fund 810

Sort Level	Description	2024 Fund 810 Requested	2023 Fund 810 Budget	2022 Fund 810 End Bal	2021 Fund 810 End Bal	2020 Fund 810 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	227,366	218,927	175,352	167,038	152,291
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	675,000	2,739,202	1,884,608	238,393	121,468
Revenue	Revenue	\$ 902,366	\$ 2,958,129	\$ 2,059,960	\$ 405,431	\$ 273,759
Expense	Expense					
E02	Salaries & Wages	\$ 64,237	\$ 61,804	\$ 84,267	\$ 49,832	\$ 38,590
E03	Benefits & Deductions	2,814	2,083	1,232	695	583
E04	Professional/Outside Services	350	-	-	-	692
E05	Utilities	-	-	-	-	-
E06	General Supplies	1,000	1,000	374	-	550
E07	Repairs & Maintenance	4,000	4,000	3,164	748	5,266
E08	Other Operating Expenses	100	50	-	-	355
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	179,865	189,990	87,753	146,428	113,091
E11	Reimbursable Expense	650,000	2,699,202	1,883,168	207,728	114,631
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 902,366	\$ 2,958,129	\$ 2,059,960	\$ 405,431	\$ 273,759
Revenue Total		\$ 902,366	\$ 2,958,129	\$ 2,059,960	\$ 405,431	\$ 273,759
Expense Total		902,366	2,958,129	2,059,960	405,431	273,759
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year 2023-24 Capital Purchases & Projects

Fund 019 Dept 96	EGR & Utility Ops Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Corp Yard Office Roof Replacement	C24-001	\$ -	\$ 50,000
			<u>\$ -</u>	<u>\$ 50,000</u>

Fund 059 Dept 96	Administrative Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Admin Building Paver Replacement	C24-002	\$ -	\$ 20,000
	XEN Server Project	C23-002	-	9,000
	Admin Building Exterior Staining	C24-003	-	15,000
			<u>\$ -</u>	<u>\$ 44,000</u>

Fund 119 Dept 94	Northstar Wtr Capital Exp Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Meter Purchases - FY2024	C24-MTR	\$ -	\$ 5,000
			<u>\$ -</u>	<u>\$ 5,000</u>

Fund 119 Dept 96	Northstar Wtr Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Tanks D and E Exterior Recoat	C24-004	\$ -	\$ 198,000
	Tank C Exterior Recoat	C24-005	-	80,000
			<u>\$ -</u>	<u>\$ 278,000</u>

Fund 129 Dept 94	Martis Valley Wtr Capital Exp Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Meter Purchases - FY2024	C24-MTR	\$ -	\$ 20,000
			<u>\$ -</u>	<u>\$ 20,000</u>

Fund 129 Dept 96	Martis Valley Wtr Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Wells 1 and 2 VFD Retrofits	C24-006	\$ -	\$ 45,000
			<u>\$ -</u>	<u>\$ 45,000</u>

Fund 219	Sewer Capital Expenditures		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	Northstar Dr / Beaver Pond Sewer Rehab	C24-007	\$ -	\$ 90,000
			<u>\$ -</u>	<u>\$ 90,000</u>

Fund 619	Fire Capital Expenditures		Revenue	Expense
Dept 94	Capital Purchases			
	Project Name	Project Number		
	Structure Turnouts_2023 CALFIRE VFC	C24-008	\$ 19,000	\$ 38,000
	Bendix King Handheld Radios (2)	C24-009	-	6,500
	iPads (JPA Split)_2022 HSGP	C24-010	43,985	43,985
	Zoll Cardiac Monitor_2021 FEMA AFG	C24-011	38,057	39,959
	Replacement Fire Chief Vehicle (C-300)	C24-012	-	70,000
	Zoll Cardiac Monitor_2022 FEMA AFG	C24-013	73,356	3,667
			<u>\$ 174,398</u>	<u>\$ 202,111</u>

Fund 619	Fire Capital Expenditures		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	Fire Regional Training Center	C20-013	\$ -	\$ 50,000
			<u>\$ -</u>	<u>\$ 50,000</u>

Fund 629	Fuels Management Capital		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	Wood Energy Project (non-Grant Exp)	C23-009	\$ -	\$ 150,000
	Wood Energy Project (Grant Funded)	C24-014	3,000,000	2,850,000
			<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>

Total Fiscal Year 2023-24 Capital Purchases & Projects	\$ 3,174,398	\$ 3,784,111
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Fiscal Year 2023-24 Operating Projects

Fund 110	Northstar Wtr Operations		Revenue	Expense
Dept 92	Non-Capital Projects			
	Project Name	Project Number		
	Rate Study	O24-005	\$ -	\$ 18,000
			\$ -	\$ 18,000
Fund 120	Martis Valley Wtr Operations		Revenue	Expense
Dept 92	Non-Capital Projects			
	Project Name	Project Number		
	Rate Study	O24-005	\$ -	\$ 18,000
			\$ -	\$ 18,000
Fund 210	Sewer Operations		Revenue	Expense
Dept 92	Non-Capital Projects			
	Project Name	Project Number		
	Rate Study	O24-005	\$ -	\$ 18,000
			\$ -	\$ 18,000
Fund 620	Fuels Management Operations		Revenue	Expense
Dept 92	Non-Capital Projects			
	Project Name	Project Number		
	CAMCO Cost Share Agreement_District	O24-001	\$ -	\$ 8,775
	Mountainside Cost Share Agreement_District	O24-002	-	55,575
	NPOA Cost Share Agreement_District	O24-003	-	36,992
	Trimont Cost Share Agreement_District	O24-004	-	60,977
	Curbside Green Waste Pickup	O24-006	-	45,000
			\$ -	\$ 207,319
Total Fiscal Year 2023-24 Operating Projects			\$ -	\$ 261,319

Fiscal Year 2023-24 Reimbursable & Grant Projects

Fund 010 Dept 90	Engineering & Utility Ops Reimbursables/Grants		Revenue	Expense
	Project Name	Project Number		
	Trimont Reimbursable	R24-TRI	\$ 37,070	\$ 37,070
	Ritz Townhomes	R24-005	22,500	20,000
	Ritz - East Parcel	R17-001	7,000	5,000
			\$ 66,570	\$ 62,070

Fund 050 Dept 90	Administrative Operations Reimbursables/Grants		Revenue	Expense
	Project Name	Project Number		
	CFD Funded Admin	R24-CFD	\$ 60,820	\$ 60,820
			\$ 60,820	\$ 60,820

Fund 120 Dept 90	Martis Valley Wtr Operations Reimbursables/Grants		Revenue	Expense
	Project Name	Project Number		
	Schaffer's Mill - Phase 2F/G	R22-002	\$ 6,000	\$ 5,000
	Schaffer's Mill Golf Maint	R23-001	27,000	25,000
	Family Barn Expansion	R23-003	8,500	7,500
			\$ 41,500	\$ 37,500

Fund 610 Dept 90	Fire Operations Reimbursables/Grants		Revenue	Expense
	Project Name	Project Number		
	Ritz Townhomes	R24-005	\$ 13,000	\$ 10,000
			\$ 13,000	\$ 10,000

Fund 620 Dept 90	Fuels Management Operations Reimbursables/Grants		Revenue	Expense
	Project Name	Project Number		
	22 Evacuation Route Proj_TMRF	G22-003	\$ 145,948	\$ 145,948
	23 NSTR Fuels Reduction_TMRF	G23-003	50,000	50,000
	CAMCO Cost Share Agreement_Owner	R24-001	8,775	8,775
	Mountainside Cost Share Agreement_Owner	R24-002	55,575	55,575
	NPOA Cost Share Agreement_Owner	R24-003	36,992	36,992
	Trimont Cost Share Agreement_Owner	R24-004	60,977	60,977
			\$ 358,267	\$ 358,267

Fund 810 Dept 90	Trails Maintenance Reimbursables/Grants	Revenue	Expense
	Project Name		
	Project Number		
	MVT - Multiple Phases_TOT	\$ 675,000	\$ 650,000
		<u>\$ 675,000</u>	<u>\$ 650,000</u>
Total Fiscal Year 2023-24 Reimbursable & Grant Projects		\$ 1,215,157	\$ 1,178,657

Fund Balances

Capital Reserve Funds - April 2023

	Northstar Wtr Capital Revenue	Martis Valley Wtr Capital Revenue	Sewer Capital Revenue	Solid Waste Capital Revenue	Fire Capital Revenue	Snow Capital Revenue	Roads Capital Revenue	Total
Description	Fund 113 End Bal	Fund 123 End Bal	Fund 213 End Bal	Fund 313 End Bal	Fund 613 End Bal	Fund 713 End Bal	Fund 723 End Bal	Total End Bal
Current Assets								
General Checking	\$ (775,086)	\$ 7,701	\$ (1,166,467)	\$ -	\$ (991,786)	\$ (507,970)	\$ (259,355)	\$ (3,692,962)
General Checking (Cap Reserve)	58,853	9,450	277,869	73,058	255,161	90,025	824,120	1,588,536
UB Deposit Account	2,181,435	1,937,798	715,117	-	-	-	-	4,834,350
Interfund Receivable	-	-	622,577	-	353,159	-	3,332,607	4,308,343
Current Assets	\$ 1,465,203	\$ 1,954,949	\$ 449,097	\$ 73,058	\$ (383,466)	\$ (417,946)	\$ 3,897,372	\$ 7,038,267
Current Assets - Restricted								
Schwab - Money Funds	\$ 86,633	\$ 169,931	\$ 53,573	\$ -	\$ 19,136	\$ 57,797	\$ 60,727	\$ 447,796
Schwab - Investments	3,486,009	3,880,672	3,010,433	-	814,660	280,855	819,678	12,292,306
Current Assets - Restricted	\$ 3,572,642	\$ 4,050,602	\$ 3,064,006	\$ -	\$ 833,796	\$ 338,652	\$ 880,405	\$ 12,740,102
Current Liabilities								
Interfund Payable	\$ (375,882)	\$ (437,518)	\$ (1,445,325)	\$ (5,320)	\$ (512,627)	\$ (13,045)	\$ (286,007)	\$ (3,075,724)
Current Liabilities	\$ (375,882)	\$ (437,518)	\$ (1,445,325)	\$ (5,320)	\$ (512,627)	\$ (13,045)	\$ (286,007)	\$ (3,075,724)
Asset Total	\$ 5,037,844	\$ 6,005,552	\$ 3,513,103	\$ 73,058	\$ 450,330	\$ (79,294)	\$ 4,777,777	\$ 19,778,370
Liability Total	(375,882)	(437,518)	(1,445,325)	(5,320)	(512,627)	(13,045)	(286,007)	(3,075,724)
Grand Total	\$ 4,661,963	\$ 5,568,034	\$ 2,067,777	\$ 67,738	\$ (62,298)	\$ (92,339)	\$ 4,491,770	\$ 16,702,645