



Northstar Community Services District
FY 2024-25 Budget
Adopted: June 19, 2024

Northstar Community Services District
FY 2024-25 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 5.70% and 7.81%. As the District has historically taken a conservative approach to revenue budgeting, the budget will anticipate a 5% increase in Property Tax (Fund 500) applied to known (or teetered) FY2023-24 revenue. Supplemental revenue has been budgeted by applying the county's graduated payment method to 75% of supplemental revenue received through February 2024. The resulting property tax budget (inclusive of both known and supplemental revenue) is \$6.45MM as compared to \$6.07MM for the prior fiscal year or, in totality, a 6.25% increase over the prior year budget.

Measure E Parcel Tax. The Measure E parcel tax (Fund 500) has been budgeted for an increase of 3.96% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2023 to April 2024.

Measure U Parcel Tax. The Measure U parcel tax (Fund 500) has also been budgeted for an increase of 3.96% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2023 to April 2024.

Enterprise Fund Revenues

We are entering the 1st year of a five-year, overall increasing rate structure for all Enterprise funds.

Northstar Water System (NWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to the maximum rates adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the expectation that consumption will decrease by 57.3% for the golf course and remain constant for all other customer classes when compared to actual consumption for the most recent comparative year (May 2022 – April 2023).

Martis Valley Water System (MVWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to the maximum rates adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the expectation that consumption will not decrease for any customer class when compared to actual consumption for the most recent comparative year (May 2022 – April 2023) for Single Family Customers and the prior twelve months (May 2022 – April 2023) for Commercial Customers.

Sewer. Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to the maximum rates adopted through the Proposition 218 process.

Solid Waste. Operating and Capital revenue is budgeted to increase by 9.5% consistent with the current customer count and rates conforming to the maximum rates adopted through the Proposition 218 process.

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 an increase of 32.4% 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 an 18.6% increase. Residential garbage pickup within the Solid Waste fund (Fund 310) has been budgeted based on the most recent customer count and a 7.07% increase.

Insurance. Property and Liability insurance expense for the District, exclusive of Fire, has been budgeted to increase by 23.5% to \$540,730 due to pool reinsurance rate increases offset by five credit incentive points.

Leases. The lease payments for the Administration building are budgeted at the required amount of payment for the current fiscal year (\$265,100) 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%	\$	54,876
Fund 123	Martis Valley Water System Capital Revenue - 18.1%		47,983
Fund 213	Sewer Capital Revenue - 24.3%		64,419
Fund 613	Fire Capital Revenue - 15.7%		41,621
	<i>Amount Funded through Capital</i>	\$	208,899
	<i>Amount Funded through Operations</i>		56,201
	Total Budgeted Lease Expense	\$	265,100

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 and the anomalous replacement/retirement of the current General Manager.

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 3.96% 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 2023 to April 2024.

Benefits. Healthcare for all employees has been budgeted at an average of a 6.0% 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 decrease by 11.2% to \$208,830. However, costs have been allocated to the departments based on claims resulting in an increase to Fire Operations.

Internal Service Fund 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
34.0%	33.3%	6.4%	2.7%	0.0%	0.6%	5.4%	17.5%

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
30.1%	21.7%	15.5%	2.6%	0.0%	18.8%	6.0%	5.3%

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%

Property Tax Allocation

In prior years, Property Tax was allocated to Governmental Funds based solely on their budgeted expense needs with any surplus held by or returned to the General Fund. This marks the first year in which the allocation to Governmental Funds (exclusive of Fuels Management, which is funded through Parcel Tax and contributions from Northstar Water, Sewer, and Solid Waste Funds at 5.0%, 2.5%, and 2.5% of budgeted Operating Revenue, respectively) distributes all available Property Tax revenue independent of the expense need of any given fund for the budget year. This allows for better fiscal management by individual governmental funds now having the ability to more easily recognize budgetary constraints, meet fiscal goals, and benefit from any surplus.

The base allocation is determined by applying a 4-year average of expenditures less any revenue, exclusive of Property Tax revenue. Next, if required, expenses are adjusted for any anomalies not expected to continue and percentages are balanced based on management expectations of current year needs and overall equity among funds. This approach applied to the current budget cycle has resulted in the following allocation:

<u>Fire</u>	<u>Fire Motor Pool</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Snow Motor Pool</u>	<u>Roads</u>	<u>Trails</u>
Fund 610	Fund 617	Fund 620	Fund 710	Fund 717	Fund 720	Fund 810
86.0%	1.2%	0.0%	4.7%	1.2%	3.4%	3.5%

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. Total budgeted expense is approximately \$10MM with approximately \$4.6MM funded through grants. The board has approved internal borrowing to cover the remaining deficit.

Roads

The District anticipates undertaking the 2024 Paving Project with a budgeted expense amount of roughly \$2.9MM.

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	\$ 4,443,006	\$ 6,859,126	\$ 501,170	\$ (4,648,536)	\$ 7,154,766
R02	Non-operating Revenue	1,980	98,850	7,968,600	(97,360)	7,972,070
R03	Restricted Revenue	397,106	2,290,754	4,687,181	(302,485)	7,072,556
R04	Reimbursable/Grant Revenue	186,979	13,250	4,793,716	-	4,993,945
Revenue	Revenue	\$ 5,029,071	\$ 9,261,980	\$ 17,950,667	\$ (5,048,381)	\$ 27,193,337
Expense	Expense					
E02	Salaries & Wages	\$ 2,446,416	\$ 593,379	\$ 3,089,895	\$ -	\$ 6,129,690
E03	Benefits & Deductions	1,367,688	7,777	1,613,233	-	2,988,698
E04	Professional/Outside Services	106,052	542,450	270,117	-	918,619
E05	Utilities	135,674	504,334	64,333	-	704,341
E06	General Supplies	93,679	83,600	129,056	-	306,335
E07	Repairs & Maintenance	67,400	113,650	78,055	-	259,105
E08	Other Operating Expenses	879,092	1,777,199	186,303	-	2,842,594
E09	Non-operating Expenses	13,022	36,740	503,102	(349,140)	203,724
E10	Intradistrict Allocations	-	3,571,101	1,382,001	(4,953,102)	-
E11	Reimbursable Expense	89,000	12,500	4,604,705	-	4,706,205
E12	Transfers	-	-	-	-	-
E13	Capital	196,242	1,165,302	13,673,761	-	15,035,305
E14	Depreciation	-	1,404,750	-	-	1,404,750
Expense	Expense	\$ 5,394,265	\$ 9,812,782	\$ 25,594,561	\$ (5,302,242)	\$ 35,499,366
Revenue Total		\$ 5,029,071	\$ 9,261,980	\$ 17,950,667	\$ (5,048,381)	\$ 27,193,337
Expense Total		5,394,265	9,812,782	25,594,561	(5,302,242)	35,499,366
Grand Total		\$ (365,194)	\$ (550,802)	\$ (7,643,894)	\$ 253,861	\$ (8,306,029)
Grand Total (from above)		\$ (365,194)	\$ (550,802)	\$ (7,643,894)	\$ 253,861	\$ (8,306,029)
Add back depreciation		-	1,404,750	-	-	1,404,750
Change in Net Position / Contribution to Reserves		\$ (365,194)	\$ 853,948	\$ (7,643,894)	\$ 253,861	\$ (6,901,279)

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	\$ 1,771,094	\$ -	\$ 162,246	\$ -	\$ 2,509,666	\$ -	\$ 4,443,006
R02	Non-operating Revenue	-	-	-	-	1,980	-	1,980
R03	Restricted Revenue	-	188,207	-	-	208,899	-	397,106
R04	Reimbursable Revenue	116,319	-	880	-	69,780	-	186,979
Revenue	Revenue	\$ 1,887,413	\$ 188,207	\$ 163,126	\$ -	\$ 2,790,325	\$ -	\$ 5,029,071
Expense	Expense							
E02	Salaries & Wages	\$ 900,272	\$ -	\$ 44,088	\$ -	\$ 1,502,056	\$ -	\$ 2,446,416
E03	Benefits & Deductions	768,880	-	438	-	598,370	-	1,367,688
E04	Professional/Outside Services	11,550	-	1,500	-	93,002	-	106,052
E05	Utilities	54,639	-	400	-	80,635	-	135,674
E06	General Supplies	46,010	-	42,620	-	5,049	-	93,679
E07	Repairs & Maintenance	13,000	-	34,400	-	20,000	-	67,400
E08	Other Operating Expenses	49,984	-	39,680	-	789,428	-	879,092
E09	Non-operating Expenses	11,078	-	-	-	1,944	-	13,022
E11	Reimbursable Expense	32,000	-	-	-	57,000	-	89,000
E12	Transfers	-	-	-	-	-	-	-
E13	Capital Expenditures	-	196,242	-	-	-	-	196,242
Expense	Expense	\$ 1,887,413	\$ 196,242	\$ 163,126	\$ -	\$ 3,147,484	\$ -	\$ 5,394,265
Revenue Total		\$ 1,887,413	\$ 188,207	\$ 163,126	\$ -	\$ 2,790,325	\$ -	\$ 5,029,071
Expense Total		1,887,413	196,242	163,126	-	3,147,484	-	5,394,265
Grand Total		\$ -	\$ (8,035)	\$ -	\$ -	\$ (357,159)	\$ -	\$ (365,194)

Engineering & Utility Operations

Fund 010

Sort Level	Description	2025 Fund 010 Requested	2024 Fund 010 Budget	2023 Fund 010 Budget	2022 Fund 010 End Bal	2021 Fund 010 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,771,094	\$ 1,640,849	\$ 1,460,432	\$ 114,935	\$ 1,253,296
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	116,319	131,540	67,720	100,135	96,376
Revenue	Revenue	\$ 1,887,413	\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672
Expense	Expense					
E02	Salaries & Wages	\$ 900,272	\$ 832,936	\$ 652,128	\$ 630,018	\$ 503,697
E03	Benefits & Deductions	768,880	702,961	701,060	(527,712)	668,847
E04	Professional/Outside Services	11,550	10,575	10,360	8,458	17,344
E05	Utilities	54,639	61,287	52,572	47,975	39,241
E06	General Supplies	46,010	40,860	40,220	49,475	29,620
E07	Repairs & Maintenance	13,000	2,200	2,000	1,375	2,487
E08	Other Operating Expenses	49,984	40,488	24,150	22,755	23,247
E09	Non-operating Expenses	11,078	19,012	17,302	(55,149)	27,420
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	32,000	62,070	28,360	37,874	37,770
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 1,887,413	\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672
Revenue Total		\$ 1,887,413	\$ 1,772,389	\$ 1,528,152	\$ 215,070	\$ 1,349,672
Expense Total		1,887,413	1,772,389	1,528,152	215,070	1,349,672
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Engineering & Utility Ops Capital Exp

Fund 019

Sort Level	Description	2025 Fund 019 Requested	2024 Fund 019 Budget	2023 Fund 019 Budget	2022 Fund 019 End Bal	2021 Fund 019 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	188,207	50,000	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 188,207	\$ 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	196,242	50,000	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 196,242	\$ 50,000	\$ -	\$ -	\$ -
Revenue Total		\$ 188,207	\$ 50,000	\$ -	\$ -	\$ -
Expense Total		196,242	50,000	-	-	-
Grand Total		\$ (8,035)	\$ -	\$ -	\$ -	\$ -

Fleet Operations & Maintenance

Fund 020

Sort Level	Description	2025 Fund 020 Requested	2024 Fund 020 Budget	2023 Fund 020 Budget	2022 Fund 020 End Bal	2021 Fund 020 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 162,246	\$ 170,499	\$ 158,285	\$ 141,960	\$ 108,130
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	880	630	310	367	838
Revenue	Revenue	\$ 163,126	\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968
Expense	Expense					
E02	Salaries & Wages	\$ 44,088	\$ 37,144	\$ 37,800	\$ 32,107	\$ 31,874
E03	Benefits & Deductions	438	405	265	498	576
E04	Professional/Outside Services	1,500	1,700	1,600	1,180	823
E05	Utilities	400	400	400	174	160
E06	General Supplies	42,620	57,860	48,110	52,801	28,291
E07	Repairs & Maintenance	34,400	35,500	34,000	25,465	13,242
E08	Other Operating Expenses	39,680	38,120	36,420	30,101	34,003
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 163,126	\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968
Revenue Total		\$ 163,126	\$ 171,129	\$ 158,595	\$ 142,326	\$ 108,968
Expense Total		163,126	171,129	158,595	142,326	108,968
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fleet Capital Expenditures

Fund 029

Sort Level	Description	2025 Fund 029 Requested	2024 Fund 029 Budget	2023 Fund 029 Budget	2022 Fund 029 End Bal	2021 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	-	143,657	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 143,657	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	143,657	-	-	-
Grand Total		\$ -	\$ (143,657)	\$ -	\$ -	\$ -

Administrative Operations

Fund 050

Sort Level	Description	2025 Fund 050 Requested	2024 Fund 050 Budget	2023 Fund 050 Budget	2022 Fund 050 End Bal	2021 Fund 050 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 2,509,666	\$ 2,261,427	\$ 2,089,983	\$ 915,909	\$ 1,800,114
R02	Non-operating Revenue	1,980	1,680	1,200	31,492	37,492
R03	Restricted Revenue	208,899	208,584	211,809	211,167	213,693
R04	Reimbursable/Grant Revenue	69,780	76,820	58,290	60,380	57,006
Revenue	Revenue	\$ 2,790,325	\$ 2,548,511	\$ 2,361,282	\$ 1,218,948	\$ 2,108,304
Expense	Expense					
E02	Salaries & Wages	\$ 1,502,056	\$ 1,160,000	\$ 1,064,429	\$ 891,919	\$ 887,355
E03	Benefits & Deductions	598,370	481,327	458,330	(353,972)	538,288
E04	Professional/Outside Services	93,002	94,448	101,184	109,812	100,515
E05	Utilities	80,635	58,159	63,238	64,950	55,836
E06	General Supplies	5,049	3,446	7,030	40,124	3,680
E07	Repairs & Maintenance	20,000	22,400	18,000	15,511	15,696
E08	Other Operating Expenses	789,428	686,915	609,249	566,106	456,535
E09	Non-operating Expenses	1,944	1,896	1,778	(162,918)	4,499
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	57,000	60,820	43,590	47,416	45,901
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 3,147,484	\$ 2,569,411	\$ 2,366,828	\$ 1,218,948	\$ 2,108,304
Revenue Total		\$ 2,790,325	\$ 2,548,511	\$ 2,361,282	\$ 1,218,948	\$ 2,108,304
Expense Total		3,147,484	2,569,411	2,366,828	1,218,948	2,108,304
Grand Total		\$ (357,159)	\$ (20,900)	\$ (5,546)	\$ -	\$ -

Administrative Capital Expenditures

Fund 059

Sort Level	Description	2025 Fund 059 Requested	2024 Fund 059 Budget	2023 Fund 059 Budget	2022 Fund 059 End Bal	2021 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	-	84,266	21,625	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 84,266	\$ 21,625	\$ -	\$ -
Revenue Total		\$ -	\$ 44,000	\$ 21,625	\$ -	\$ -
Expense Total		-	84,266	21,625	-	-
Grand Total		\$ -	\$ (40,266)	\$ -	\$ -	\$ -

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	\$ 1,943,940	\$ -	\$ -	\$ 1,508,110	\$ -	\$ -	\$ 2,707,306	\$ -	\$ -	\$ 699,770	\$ -	\$ -	\$ 6,859,126
R02	Non-operating Revenue	1,490	-	-	-	-	-	-	97,360	-	-	-	-	98,850
R03	Restricted Revenue	-	729,845	-	-	733,880	-	-	803,889	-	-	23,140	-	2,290,754
R04	Reimbursable Revenue	-	-	-	13,250	-	-	-	-	-	-	-	-	13,250
Revenue	Revenue	\$ 1,945,430	\$ 729,845	\$ -	\$ 1,521,360	\$ 733,880	\$ -	\$ 2,707,306	\$ 901,249	\$ -	\$ 699,770	\$ 23,140	\$ -	\$ 9,261,980
Expense	Expense													
E02	Salaries & Wages	\$ 261,582	\$ -	\$ -	\$ 208,122	\$ -	\$ -	\$ 102,817	\$ -	\$ -	\$ 20,859	\$ -	\$ -	\$ 593,379
E03	Benefits & Deductions	2,281	-	-	1,567	-	-	2,728	-	-	1,201	-	-	7,777
E04	Professional/Outside Services	25,800	-	-	28,330	-	-	-	-	-	488,320	-	-	542,450
E05	Utilities	206,355	-	-	286,259	-	-	10,730	-	-	990	-	-	504,334
E06	General Supplies	61,000	-	-	20,450	-	-	2,000	-	-	150	-	-	83,600
E07	Repairs & Maintenance	55,500	-	-	37,000	-	-	21,000	-	-	150	-	-	113,650
E08	Other Operating Expenses	147,001	4,160	-	125,207	6,250	-	1,481,901	5,460	-	7,000	220	-	1,777,199
E09	Non-operating Expenses	-	12,140	-	-	16,340	-	-	8,230	-	-	30	-	36,740
E10	Intradistrict Allocations	1,199,917	85,435	-	928,539	70,007	-	954,731	80,093	-	249,704	2,675	-	3,571,101
E11	Reimbursable Expense	-	-	-	12,500	-	-	-	-	-	-	-	-	12,500
E12	Transfers	-	677,785	(677,785)	-	113,279	(113,279)	-	312,500	(312,500)	-	61,738	(61,738)	-
E13	Capital Expenditures	-	-	677,785	-	-	113,279	-	-	312,500	-	-	61,738	1,165,302
E14	Depreciation	608,720	-	-	592,490	-	-	190,170	-	-	13,370	-	-	1,404,750
Expense	Expense	\$ 2,568,156	\$ 779,520	\$ -	\$ 2,240,464	\$ 205,876	\$ -	\$ 2,766,077	\$ 406,283	\$ -	\$ 781,744	\$ 64,663	\$ -	\$ 9,812,782
Revenue Total		\$ 1,945,430	\$ 729,845	\$ -	\$ 1,521,360	\$ 733,880	\$ -	\$ 2,707,306	\$ 901,249	\$ -	\$ 699,770	\$ 23,140	\$ -	\$ 9,261,980
Expense Total		2,568,156	779,520	-	2,240,464	205,876	-	2,766,077	406,283	-	781,744	64,663	-	9,812,782
Grand Total		\$ (622,726)	\$ (49,675)	\$ -	\$ (719,104)	\$ 528,004	\$ -	\$ (58,771)	\$ 494,966	\$ -	\$ (81,974)	\$ (41,523)	\$ -	\$ (550,802)
Grand Total (from above)		\$ (622,726)	\$ (49,675)	\$ -	\$ (719,104)	\$ 528,004	\$ -	\$ (58,771)	\$ 494,966	\$ -	\$ (81,974)	\$ (41,523)	\$ -	\$ (550,802)
Add back depreciation		608,720	-	-	592,490	-	-	190,170	-	-	13,370	-	-	1,404,750
Change in Net Position - Increase / (Decrease)		\$ (14,006)	\$ (49,675)	\$ -	\$ (126,614)	\$ 528,004	\$ -	\$ 131,399	\$ 494,966	\$ -	\$ (68,604)	\$ (41,523)	\$ -	\$ 853,948

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	\$ 1,943,940	\$ 1,508,110	\$ 2,707,306	\$ 699,770	\$ 6,859,126
R02	Non-operating Revenue	1,490	-	-	-	1,490
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable Revenue	-	13,250	-	-	13,250
Revenue	Revenue	\$ 1,945,430	\$ 1,521,360	\$ 2,707,306	\$ 699,770	\$ 6,873,866
Expense	Expense					
E02	Salaries & Wages	\$ 261,582	\$ 208,122	\$ 102,817	\$ 20,859	\$ 593,379
E03	Benefits & Deductions	2,281	1,567	2,728	1,201	7,777
E04	Professional/Outside Services	25,800	28,330	-	488,320	542,450
E05	Utilities	206,355	286,259	10,730	990	504,334
E06	General Supplies	61,000	20,450	2,000	150	83,600
E07	Repairs & Maintenance	55,500	37,000	21,000	150	113,650
E08	Other Operating Expenses	147,001	125,207	1,481,901	7,000	1,761,109
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,199,917	928,539	954,731	249,704	3,332,891
E11	Reimbursable Expense	-	12,500	-	-	12,500
E12	Transfers	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-
E14	Depreciation	608,720	592,490	190,170	13,370	1,404,750
Expense	Expense	\$ 2,568,156	\$ 2,240,464	\$ 2,766,077	\$ 781,744	\$ 8,356,440
Revenue Total		\$ 1,945,430	\$ 1,521,360	\$ 2,707,306	\$ 699,770	\$ 6,873,866
Expense Total		2,568,156	2,240,464	2,766,077	781,744	8,356,440
Grand Total		\$ (622,726)	\$ (719,104)	\$ (58,771)	\$ (81,974)	\$ (1,482,574)
Grand Total (from above)		\$ (622,726)	\$ (719,104)	\$ (58,771)	\$ (81,974)	\$ (1,482,574)
Add back depreciation		608,720	592,490	190,170	13,370	1,404,750
Change in Net Position - Increase / (Decrease)		\$ (14,006)	\$ (126,614)	\$ 131,399	\$ (68,604)	\$ (77,824)

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	-	-	-	-	97,360	-	-	-	97,360
R03	Restricted Revenue	729,845	-	733,880	-	803,889	-	23,140	-	2,290,754
R04	Reimbursable Revenue	-	-	-	-	-	-	-	-	-
Revenue	Revenue	\$ 729,845	\$ -	\$ 733,880	\$ -	\$ 901,249	\$ -	\$ 23,140	\$ -	\$ 2,388,114
Expense	Expense									
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-	-	-	-
E08	Other Operating Expenses	4,160	-	6,250	-	5,460	-	220	-	16,090
E09	Non-operating Expenses	12,140	-	16,340	-	8,230	-	30	-	36,740
E10	Intradistrict Allocations	85,435	-	70,007	-	80,093	-	2,675	-	238,210
E11	Reimbursable Expense	-	-	-	-	-	-	-	-	-
E12	Transfers	677,785	(677,785)	113,279	(113,279)	312,500	(312,500)	61,738	(61,738)	-
E13	Capital Expenditures	-	677,785	-	113,279	-	312,500	-	61,738	1,165,302
E14	Depreciation	-	-	-	-	-	-	-	-	-
Expense	Expense	\$ 779,520	\$ -	\$ 205,876	\$ -	\$ 406,283	\$ -	\$ 64,663	\$ -	\$ 1,456,342
Revenue Total		\$ 729,845	\$ -	\$ 733,880	\$ -	\$ 901,249	\$ -	\$ 23,140	\$ -	\$ 2,388,114
Expense Total		779,520	-	205,876	-	406,283	-	64,663	-	1,456,342
Grand Total		\$ (49,675)	\$ -	\$ 528,004	\$ -	\$ 494,966	\$ -	\$ (41,523)	\$ -	\$ 931,772
Grand Total (from above)		\$ (49,675)	\$ -	\$ 528,004	\$ -	\$ 494,966	\$ -	\$ (41,523)	\$ -	\$ 931,772
Add back depreciation		-	-	-	-	-	-	-	-	-
Change in Net Position - Increase / (Decrease)		\$ (49,675)	\$ -	\$ 528,004	\$ -	\$ 494,966	\$ -	\$ (41,523)	\$ -	\$ 931,772

Northstar Wtr Operations

Fund 110

Sort Level	Description	2025 Fund 110 Requested	2024 Fund 110 Budget	2023 Fund 110 Budget	2022 Fund 110 End Bal	2021 Fund 110 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,943,940	\$ 1,933,480	\$ 1,862,200	\$ 1,858,357	\$ 1,881,779
R02	Non-operating Revenue	1,490	2,180	2,470	2,176	2,748
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,945,430	\$ 1,935,660	\$ 1,864,670	\$ 1,860,533	\$ 1,884,527
Expense	Expense					
E02	Salaries & Wages	\$ 261,582	\$ 262,356	\$ 270,877	\$ 265,251	\$ 234,162
E03	Benefits & Deductions	2,281	2,021	1,853	3,991	3,681
E04	Professional/Outside Services	25,800	82,153	54,700	82,780	69,392
E05	Utilities	206,355	150,526	173,228	151,126	134,771
E06	General Supplies	61,000	49,750	41,750	48,301	33,436
E07	Repairs & Maintenance	55,500	60,500	42,500	24,651	44,989
E08	Other Operating Expenses	147,001	126,277	117,150	104,450	93,762
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,199,917	1,138,341	1,039,459	387,823	804,937
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	608,720	643,390	643,380	643,392	643,382
Expense	Expense	\$ 2,568,156	\$ 2,515,314	\$ 2,384,897	\$ 1,711,766	\$ 2,062,513
Revenue Total		\$ 1,945,430	\$ 1,935,660	\$ 1,864,670	\$ 1,860,533	\$ 1,884,527
Expense Total		2,568,156	2,515,314	2,384,897	1,711,766	2,062,513
Grand Total		\$ (622,726)	\$ (579,654)	\$ (520,227)	\$ 148,767	\$ (177,986)
Grand Total (from Above)		\$ (622,726)	\$ (579,654)	\$ (520,227)	\$ 148,767	\$ (177,986)
Add back Depreciation		608,720	643,390	643,380	643,392	643,382
Contribution to / (use of) Reserves		\$ (14,006)	\$ 63,736	\$ 123,153	\$ 792,159	\$ 465,396

Northstar Wtr Capital Revenue

Fund 113

Sort Level	Description	2025 Fund 113 Requested	2024 Fund 113 Budget	2023 Fund 113 Budget	2022 Fund 113 End Bal	2021 Fund 113 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	729,845	680,325	670,885	459,558	719,538
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 729,845	\$ 680,325	\$ 670,885	\$ 459,558	\$ 719,538
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	4,160	3,210	4,110	3,668	3,675
E09	Non-operating Expenses	12,140	12,140	9,790	9,182	9,214
E10	Intradistrict Allocations	85,435	79,388	58,859	54,240	54,888
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	677,785	283,000	695,000	16,109	33,481
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 779,520	\$ 377,738	\$ 767,759	\$ 83,199	\$ 101,259
Revenue Total		\$ 729,845	\$ 680,325	\$ 670,885	\$ 459,558	\$ 719,538
Expense Total		779,520	377,738	767,759	83,199	101,259
Grand Total		\$ (49,675)	\$ 302,587	\$ (96,874)	\$ 376,360	\$ 618,279

Northstar Wtr Capital Exp

Fund 119

Sort Level	Description	2025 Fund 119 Requested	2024 Fund 119 Budget	2023 Fund 119 Budget	2022 Fund 119 End Bal	2021 Fund 119 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	10,000	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ 10,000	\$ -	\$ -
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	(677,785)	(283,000)	(695,000)	(16,109)	(33,481)
E13	Capital	677,785	283,000	755,000	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ 60,000	\$ (16,109)	\$ (33,481)
Revenue Total		\$ -	\$ -	\$ 10,000	\$ -	\$ -
Expense Total		-	-	60,000	(16,109)	(33,481)
Grand Total		\$ -	\$ -	\$ (50,000)	\$ 16,109	\$ 33,481

Martis Valley Wtr Operations

Fund 120

Sort Level	Description	2025 Fund 120 Requested	2024 Fund 120 Budget	2023 Fund 120 Budget	2022 Fund 120 End Bal	2021 Fund 120 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,508,110	\$ 1,401,210	\$ 1,286,200	\$ 1,255,498	\$ 1,224,198
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	13,250	41,500	51,713	27,734	23,065
Revenue	Revenue	\$ 1,521,360	\$ 1,442,710	\$ 1,337,913	\$ 1,283,232	\$ 1,247,263
Expense	Expense					
E02	Salaries & Wages	\$ 208,122	\$ 205,715	\$ 216,899	\$ 200,875	\$ 176,249
E03	Benefits & Deductions	1,567	1,672	1,524	3,111	2,697
E04	Professional/Outside Services	28,330	68,403	14,400	12,847	16,399
E05	Utilities	286,259	195,795	223,952	187,685	179,399
E06	General Supplies	20,450	19,250	18,800	17,137	14,181
E07	Repairs & Maintenance	37,000	22,000	52,000	39,186	27,392
E08	Other Operating Expenses	125,207	121,336	112,661	110,908	100,802
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	928,539	838,244	768,549	261,311	631,485
E11	Reimbursable Expense	12,500	37,500	48,713	19,955	15,304
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	592,490	586,150	585,090	586,147	585,090
Expense	Expense	\$ 2,240,464	\$ 2,096,065	\$ 2,042,588	\$ 1,439,161	\$ 1,748,999
Revenue Total		\$ 1,521,360	\$ 1,442,710	\$ 1,337,913	\$ 1,283,232	\$ 1,247,263
Expense Total		2,240,464	2,096,065	2,042,588	1,439,161	1,748,999
Grand Total		\$ (719,104)	\$ (653,355)	\$ (704,675)	\$ (155,929)	\$ (501,735)
Grand Total (from Above)		\$ (719,104)	\$ (653,355)	\$ (704,675)	\$ (155,929)	\$ (501,735)
Add back Depreciation		592,490	586,150	585,090	586,147	585,090
Contribution to / (use of) Reserves		\$ (126,614)	\$ (67,205)	\$ (119,585)	\$ 430,218	\$ 83,355

Martis Valley Wtr Capital Revenue

Fund 123

Sort Level	Description	2025 Fund 123 Requested	2024 Fund 123 Budget	2023 Fund 123 Budget	2022 Fund 123 End Bal	2021 Fund 123 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	733,880	654,400	618,240	370,065	589,824
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 733,880	\$ 654,400	\$ 618,240	\$ 370,065	\$ 589,824
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	6,250	6,520	4,800	4,774	3,665
E09	Non-operating Expenses	16,340	16,340	14,390	11,665	12,113
E10	Intradistrict Allocations	70,007	66,536	49,145	45,288	45,830
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	113,279	65,000	575,000	60,852	22,816
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 205,876	\$ 154,396	\$ 643,335	\$ 122,579	\$ 84,424
Revenue Total		\$ 733,880	\$ 654,400	\$ 618,240	\$ 370,065	\$ 589,824
Expense Total		205,876	154,396	643,335	122,579	84,424
Grand Total		\$ 528,004	\$ 500,004	\$ (25,095)	\$ 247,486	\$ 505,400

Martis Valley Wtr Capital Exp

Fund 129

Sort Level	Description	2025 Fund 129 Requested	2024 Fund 129 Budget	2023 Fund 129 Budget	2022 Fund 129 End Bal	2021 Fund 129 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	213,900	127,875	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ 213,900	\$ 127,875	\$ -
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	(113,279)	(65,000)	(575,000)	(60,852)	(22,816)
E13	Capital	113,279	204,700	788,900	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 139,700	\$ 213,900	\$ (60,852)	\$ (22,816)
Revenue Total		\$ -	\$ -	\$ 213,900	\$ 127,875	\$ -
Expense Total		-	139,700	213,900	(60,852)	(22,816)
Grand Total		\$ -	\$ (139,700)	\$ -	\$ 188,727	\$ 22,816

Sewer Operations

Fund 210

Sort Level	Description	2025 Fund 210 Requested	2024 Fund 210 Budget	2023 Fund 210 Budget	2022 Fund 210 End Bal	2021 Fund 210 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 2,707,306	\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 2,707,306	\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054
Expense	Expense					
E02	Salaries & Wages	\$ 102,817	\$ 100,676	\$ 106,730	\$ 90,281	\$ 114,913
E03	Benefits & Deductions	2,728	2,294	1,766	1,345	1,725
E04	Professional/Outside Services	-	21,950	2,000	1,134	37,298
E05	Utilities	10,730	9,420	12,125	9,788	9,082
E06	General Supplies	2,000	2,000	2,000	2,346	1,200
E07	Repairs & Maintenance	21,000	32,000	14,500	3,510	18,513
E08	Other Operating Expenses	1,481,901	1,381,252	1,086,243	1,076,333	1,094,516
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	954,731	895,024	950,434	370,040	758,114
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	190,170	232,040	233,920	232,040	233,918
Expense	Expense	\$ 2,766,077	\$ 2,676,656	\$ 2,409,718	\$ 1,786,816	\$ 2,269,279
Revenue Total		\$ 2,707,306	\$ 2,569,089	\$ 2,472,490	\$ 2,385,836	\$ 2,290,054
Expense Total		2,766,077	2,676,656	2,409,718	1,786,816	2,269,279
Grand Total		\$ (58,771)	\$ (107,567)	\$ 62,772	\$ 599,021	\$ 20,775
Grand Total (from Above)		\$ (58,771)	\$ (107,567)	\$ 62,772	\$ 599,021	\$ 20,775
Add back Depreciation		190,170	232,040	233,920	232,040	233,918
Contribution to / (use of) Reserves		\$ 131,399	\$ 124,473	\$ 296,692	\$ 831,061	\$ 254,692

Sewer Capital Revenue

Fund 213

Sort Level	Description	2025 Fund 213 Requested	2024 Fund 213 Budget	2023 Fund 213 Budget	2022 Fund 213 End Bal	2021 Fund 213 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	97,360	96,290	105,700	75,846	17,820
R03	Restricted Revenue	803,889	733,388	714,339	529,677	663,882
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 901,249	\$ 829,678	\$ 820,039	\$ 605,523	\$ 681,701
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	5,460	4,910	4,800	4,647	4,526
E09	Non-operating Expenses	8,230	8,230	11,560	6,122	5,250
E10	Intradistrict Allocations	80,093	82,409	85,146	78,463	79,402
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	312,500	90,000	-	10,186	3,388
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 406,283	\$ 185,549	\$ 101,506	\$ 99,419	\$ 92,566
Revenue Total		\$ 901,249	\$ 829,678	\$ 820,039	\$ 605,523	\$ 681,701
Expense Total		406,283	185,549	101,506	99,419	92,566
Grand Total		\$ 494,966	\$ 644,129	\$ 718,533	\$ 506,105	\$ 589,135

Sewer Capital Expenditures

Fund 219

Sort Level	Description	2025 Fund 219 Requested	2024 Fund 219 Budget	2023 Fund 219 Budget	2022 Fund 219 End Bal	2021 Fund 219 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	(312,500)	(90,000)	-	(10,186)	(3,388)
E13	Capital	312,500	90,000	12,000	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ 12,000	\$ (10,186)	\$ (3,388)
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	12,000	(10,186)	(3,388)
Grand Total		\$ -	\$ -	(12,000)	\$ 10,186	\$ 3,388

Solid Waste Operations

Fund 310

Sort Level	Description	2025 Fund 310 Requested	2024 Fund 310 Budget	2023 Fund 310 Budget	2022 Fund 310 End Bal	2021 Fund 310 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 699,770	\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 699,770	\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134
Expense	Expense					
E02	Salaries & Wages	\$ 20,859	\$ 34,711	\$ 25,538	\$ 15,667	\$ 42,770
E03	Benefits & Deductions	1,201	1,729	2,720	245	581
E04	Professional/Outside Services	488,320	456,150	431,430	408,876	418,323
E05	Utilities	990	1,003	1,111	1,026	1,435
E06	General Supplies	150	150	-	1,684	12
E07	Repairs & Maintenance	150	1,500	-	65	-
E08	Other Operating Expenses	7,000	6,390	6,180	6,101	9,000
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	249,704	250,365	152,829	27,287	156,362
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	13,370	13,290	13,190	13,294	13,190
Expense	Expense	\$ 781,744	\$ 765,288	\$ 632,998	\$ 474,245	\$ 641,675
Revenue Total		\$ 699,770	\$ 639,070	\$ 617,540	\$ 607,655	\$ 583,134
Expense Total		781,744	765,288	632,998	474,245	641,675
Grand Total		\$ (81,974)	\$ (126,218)	\$ (15,458)	\$ 133,409	\$ (58,541)
Grand Total (from Above)		\$ (81,974)	\$ (126,218)	\$ (15,458)	\$ 133,409	\$ (58,541)
Add back Depreciation		13,370	13,290	13,190	13,294	13,190
Contribution to / (use of) Reserves		\$ (68,604)	\$ (112,928)	\$ (2,268)	\$ 146,704	\$ (45,351)

Solid Waste Capital Revenue

Fund 313

Sort Level	Description	2025 Fund 313 Requested	2024 Fund 313 Budget	2023 Fund 313 Budget	2022 Fund 313 End Bal	2021 Fund 313 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	23,140	22,640	21,960	21,412	20,581
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 23,140	\$ 22,640	\$ 21,960	\$ 21,412	\$ 20,581
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	220	214	205
E09	Non-operating Expenses	30	30	30	-	-
E10	Intradistrict Allocations	2,675	5,341	995	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	61,738	-	-	1,572	239
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 64,663	\$ 5,591	\$ 1,245	\$ 1,786	\$ 444
Revenue Total		\$ 23,140	\$ 22,640	\$ 21,960	\$ 21,412	\$ 20,581
Expense Total		64,663	5,591	1,245	1,786	444
Grand Total		\$ (41,523)	\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137
Grand Total (from Above)		\$ (41,523)	\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137
Add back Depreciation		-	-	-	-	-
Contribution to / (use of) Reserves		\$ (41,523)	\$ 17,049	\$ 20,715	\$ 19,626	\$ 20,137

Solid Waste Capital Expenditures

Fund 319

Sort Level	Description	2025 Fund 319 Requested	2024 Fund 319 Budget	2023 Fund 319 Budget	2022 Fund 319 End Bal	2021 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	(61,738)	-	-	(1,572)	(239)
E13	Capital	61,738	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ (1,572)	\$ (239)
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	(1,572)	(239)
Grand Total		\$ -	\$ -	\$ -	\$ 1,572	\$ 239

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	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 182,370	\$ -	\$ 216,990	\$ 27,700	\$ -	\$ -	\$ 73,110	\$ -	\$ -	\$ 501,170
R02	Non-operating Revenue	7,865,680	5,496,650	-	79,090	-	493,911	-	336,950	-	73,350	214,320	913,114	223,880	(7,728,345)	7,968,600
R03	Restricted Revenue	-	-	7,090	-	94,621	-	4,570,000	-	6,920	-	-	8,550	-	-	4,687,181
R04	Reimbursable Revenue	-	-	-	-	-	1,904,434	-	62,990	-	102,090	9,870	-	2,714,332	-	4,793,716
Revenue	Revenue	\$ 7,865,680	\$ 5,497,650	\$ 7,090	\$ 79,090	\$ 94,621	\$ 2,580,715	\$ 4,570,000	\$ 616,930	\$ 34,620	\$ 175,440	\$ 224,190	\$ 994,774	\$ 2,938,212	\$ (7,728,345)	\$ 17,950,667
Expense	Expense															
E02	Salaries & Wages	\$ -	\$ 2,610,000	\$ -	\$ -	\$ -	\$ 232,980	\$ -	\$ 134,729	\$ -	\$ -	\$ 46,198	\$ -	\$ 65,988	\$ -	\$ 3,089,895
E03	Benefits & Deductions	-	1,488,038	-	-	-	109,632	-	10,600	-	-	1,538	-	3,425	-	1,613,233
E04	Professional/Outside Services	-	111,837	-	2,280	-	155,800	-	-	-	-	-	-	200	-	270,117
E05	Utilities	-	58,273	-	-	-	1,800	-	-	-	-	4,260	-	-	-	64,333
E06	General Supplies	-	43,116	-	20,930	-	3,520	-	20,770	-	36,520	3,200	-	1,000	-	129,056
E07	Repairs & Maintenance	-	9,025	-	48,500	-	3,300	-	-	-	13,230	-	-	4,000	-	78,055
E08	Other Operating Expenses	-	171,660	-	6,600	-	7,193	-	-	-	800	-	-	50	-	186,303
E09	Non-operating Expenses	112,600	237,292	2,190	-	-	-	-	-	820	-	-	150,200	-	-	503,102
E10	Intradistrict Allocations	7,753,080	394,018	41,621	-	-	150,580	-	389,789	-	-	168,058	-	213,200	(7,728,345)	1,382,001
E11	Reimbursable Expense	-	-	-	-	-	1,904,435	-	760	-	49,940	300	-	2,649,270	-	4,604,705
E12	Transfers	-	-	327,242	-	(327,242)	-	-	-	448,550	-	-	2,907,569	-	-	-
E13	Capital Expenditures	-	-	-	-	327,242	-	9,990,400	-	-	-	-	-	-	-	13,673,761
Expense	Expense	\$ 7,865,680	\$ 5,123,259	\$ 371,053	\$ 78,310	\$ -	\$ 2,569,240	\$ 9,990,400	\$ 556,648	\$ 449,370	\$ 100,490	\$ 223,554	\$ 3,057,769	\$ 2,937,133	\$ (7,728,345)	\$ 25,594,561
Revenue Total		\$ 7,865,680	\$ 5,497,650	\$ 7,090	\$ 79,090	\$ 94,621	\$ 2,580,715	\$ 4,570,000	\$ 616,930	\$ 34,620	\$ 175,440	\$ 224,190	\$ 994,774	\$ 2,938,212	\$ (7,728,345)	\$ 17,950,667
Expense Total		7,865,680	5,123,259	371,053	78,310	-	2,569,240	9,990,400	556,648	449,370	100,490	223,554	3,057,769	2,937,133	(7,728,345)	25,594,561
Grand Total		\$ -	\$ 374,391	\$ (363,963)	\$ 780	\$ 94,621	\$ 11,475	\$ (5,420,400)	\$ 60,282	\$ (414,750)	\$ 74,950	\$ 636	\$ (2,062,995)	\$ 1,079	\$ -	\$ (7,643,894)

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	\$ -	\$ 1,000	\$ -	\$ 182,370	\$ 216,990	\$ -	\$ -	\$ -	\$ 400,360
R02	Non-operating Revenue	7,865,680	5,496,650	79,090	493,911	336,950	73,350	214,320	223,880	14,783,831
R03	Restricted Revenue	-	-	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	-	-	1,904,434	62,990	102,090	9,870	2,714,332	4,793,716
Revenue	Revenue	\$ 7,865,680	\$ 5,497,650	\$ 79,090	\$ 2,580,715	\$ 616,930	\$ 175,440	\$ 224,190	\$ 2,938,212	\$ 19,977,907
Expense	Expense									
E02	Salaries & Wages	\$ -	\$ 2,610,000	\$ -	\$ 232,980	\$ 134,729	\$ -	\$ 46,198	\$ 65,988	\$ 3,089,895
E03	Benefits & Deductions	-	1,488,038	-	109,632	10,600	-	1,538	3,425	1,613,233
E04	Professional/Outside Services	-	111,837	2,280	155,800	-	-	-	200	270,117
E05	Utilities	-	58,273	-	1,800	-	-	4,260	-	64,333
E06	General Supplies	-	43,116	20,930	3,520	20,770	36,520	3,200	1,000	129,056
E07	Repairs & Maintenance	-	9,025	48,500	3,300	-	13,230	-	4,000	78,055
E08	Other Operating Expenses	-	171,660	6,600	7,193	-	800	-	50	186,303
E09	Non-operating Expenses	112,600	237,292	-	-	-	-	-	-	349,892
E10	Intradistrict Allocations	7,753,080	394,018	-	150,580	389,789	-	168,058	213,200	9,068,725
E11	Reimbursable Expense	-	-	-	1,904,435	760	49,940	300	2,649,270	4,604,705
E12	Transfers	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-	-	-	-
Expense	Expense	\$ 7,865,680	\$ 5,123,259	\$ 78,310	\$ 2,569,240	\$ 556,648	\$ 100,490	\$ 223,554	\$ 2,937,133	\$ 19,454,314
Revenue Total		\$ 7,865,680	\$ 5,497,650	\$ 79,090	\$ 2,580,715	\$ 616,930	\$ 175,440	\$ 224,190	\$ 2,938,212	\$ 19,977,907
Expense Total		7,865,680	5,123,259	78,310	2,569,240	556,648	100,490	223,554	2,937,133	19,454,314
Grand Total		\$ -	\$ 374,391	\$ 780	\$ 11,475	\$ 60,282	\$ 74,950	\$ 636	\$ 1,079	\$ 523,593

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	\$ -	\$ -	\$ -	\$ 27,700	\$ -	\$ 73,110	\$ -	\$ -	\$ -	\$ 100,810
R02	Non-operating Revenue	-	-	-	-	-	913,114	-	-	(7,728,345)	(6,815,231)
R03	Restricted Revenue	7,090	94,621	4,570,000	6,920	-	8,550	-	-	-	4,687,181
R04	Reimbursable Revenue	-	-	-	-	-	-	-	-	-	-
Revenue	Revenue	\$ 7,090	\$ 94,621	\$ 4,570,000	\$ 34,620	\$ -	\$ 994,774	\$ -	\$ -	\$ (7,728,345)	\$ (2,027,240)
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	-	150,200	-	-	-	153,210
E10	Intradistrict Allocations	41,621	-	-	-	-	-	-	-	(7,728,345)	(7,686,724)
E11	Reimbursable Expense	-	-	-	-	-	-	-	-	-	-
E12	Transfers	327,242	(327,242)	-	448,550	(448,550)	2,907,569	(2,907,569)	-	-	-
E13	Capital Expenditures	-	327,242	9,990,400	-	448,550	-	2,907,569	-	-	13,673,761
Expense	Expense	\$ 371,053	\$ -	\$ 9,990,400	\$ 449,370	\$ -	\$ 3,057,769	\$ -	\$ -	\$ (7,728,345)	\$ 6,140,247
Revenue Total		\$ 7,090	\$ 94,621	\$ 4,570,000	\$ 34,620	\$ -	\$ 994,774	\$ -	\$ -	\$ (7,728,345)	\$ (2,027,240)
Expense Total		371,053	-	9,990,400	449,370	-	3,057,769	-	-	(7,728,345)	6,140,247
Grand Total		\$ (363,963)	\$ 94,621	\$ (5,420,400)	\$ (414,750)	\$ -	\$ (2,062,995)	\$ -	\$ -	\$ -	\$ (8,167,487)

General Fund

Fund 500

Sort Level	Description	2025 Fund 500 Requested	2024 Fund 500 Budget	2023 Fund 500 Budget	2022 Fund 500 End Bal	2021 Fund 500 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	7,865,680	7,423,870	6,908,720	6,261,515	5,987,926
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 7,865,680	\$ 7,423,870	\$ 6,908,720	\$ 6,261,515	\$ 5,987,926
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	112,600	108,486	90,730	102,175	100,687
E10	Intradistrict Allocations	7,753,080	7,269,786	6,953,815	5,592,201	5,751,804
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	1,914	165,565
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 7,865,680	\$ 7,378,272	\$ 7,044,545	\$ 5,696,290	\$ 6,018,056
Revenue Total		\$ 7,865,680	\$ 7,423,870	\$ 6,908,720	\$ 6,261,515	\$ 5,987,926
Expense Total		7,865,680	7,378,272	7,044,545	5,696,290	6,018,056
Grand Total		\$ -	\$ 45,598	\$ (135,825)	\$ 565,225	\$ (30,131)

Fire Operations

Fund 610

Sort Level	Description	2025 Fund 610 Requested	2024 Fund 610 Budget	2023 Fund 610 Budget	2022 Fund 610 End Bal	2021 Fund 610 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 1,000	\$ 239,860	\$ 189,620	\$ 382,419	\$ 293,780
R02	Non-operating Revenue	5,496,650	5,003,979	4,854,507	4,541,072	6,737,333
R03	Restricted Revenue	-	-	-	-	3,153
R04	Reimbursable/Grant Revenue	-	13,000	-	5,932	-
Revenue	Revenue	\$ 5,497,650	\$ 5,256,839	\$ 5,044,127	\$ 4,929,422	\$ 7,034,267
Expense	Expense					
E02	Salaries & Wages	\$ 2,610,000	\$ 2,855,250	\$ 2,844,430	\$ 2,949,271	\$ 2,773,042
E03	Benefits & Deductions	1,488,038	1,421,630	1,316,040	1,328,927	1,267,904
E04	Professional/Outside Services	111,837	87,750	93,096	81,868	77,828
E05	Utilities	58,273	50,836	50,920	43,631	37,331
E06	General Supplies	43,116	54,185	63,380	33,314	33,231
E07	Repairs & Maintenance	9,025	35,000	35,500	6,230	8,919
E08	Other Operating Expenses	171,660	157,850	151,061	135,537	101,452
E09	Non-operating Expenses	237,292	229,294	221,362	223,376	186,179
E10	Intradistrict Allocations	394,018	355,044	263,338	115,404	226,803
E11	Reimbursable Expense	-	10,000	-	11,864	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 5,123,259	\$ 5,256,839	\$ 5,039,127	\$ 4,929,422	\$ 4,712,690
Revenue Total		\$ 5,497,650	\$ 5,256,839	\$ 5,044,127	\$ 4,929,422	\$ 7,034,267
Expense Total		5,123,259	5,256,839	5,039,127	4,929,422	4,712,690
Grand Total		\$ 374,391	\$ -	\$ 5,000	\$ -	\$ 2,321,577

Fire Capital Revenue

Fund 613

Sort Level	Description	2025 Fund 613 Requested	2024 Fund 613 Budget	2023 Fund 613 Budget	2022 Fund 613 End Bal	2021 Fund 613 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ 63,690	\$ 40,740	\$ 104,363	\$ 86,892
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	7,090	7,090	13,790	(32,603)	14,306
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 7,090	\$ 70,780	\$ 54,530	\$ 71,759	\$ 101,198
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	2,190	2,060	2,164	2,171
E10	Intradistrict Allocations	41,621	48,466	36,002	33,176	33,573
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	327,242	77,713	75,803	56,599	134,492
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 371,053	\$ 128,369	\$ 113,865	\$ 91,939	\$ 170,237
Revenue Total		\$ 7,090	\$ 70,780	\$ 54,530	\$ 71,759	\$ 101,198
Expense Total		371,053	128,369	113,865	91,939	170,237
Grand Total		\$ (363,963)	\$ (57,589)	\$ (59,335)	\$ (20,180)	\$ (69,039)

Fire Motor Pool

Fund 617

Sort Level	Description	2025 Fund 617 Requested	2024 Fund 617 Budget	2023 Fund 617 Budget	2022 Fund 617 End Bal	2021 Fund 617 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	79,090	110,800	68,040	63,372	55,787
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 79,090	\$ 110,800	\$ 68,040	\$ 63,372	\$ 55,787
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	2,280	7,165	3,500	3,812	2,103
E05	Utilities	-	-	-	-	-
E06	General Supplies	20,930	20,090	18,940	21,693	12,129
E07	Repairs & Maintenance	48,500	73,511	45,000	37,222	41,555
E08	Other Operating Expenses	6,600	10,034	5,600	646	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 78,310	\$ 110,800	\$ 73,040	\$ 63,372	\$ 55,787
Revenue Total		\$ 79,090	\$ 110,800	\$ 68,040	\$ 63,372	\$ 55,787
Expense Total		78,310	110,800	73,040	63,372	55,787
Grand Total		\$ 780	\$ -	\$ (5,000)	\$ -	\$ -

Fire Capital Expenditures

Fund 619

Sort Level	Description	2025 Fund 619 Requested	2024 Fund 619 Budget	2023 Fund 619 Budget	2022 Fund 619 End Bal	2021 Fund 619 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	94,621	174,398	19,303	-	49,995
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 94,621	\$ 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	(327,242)	(77,713)	(75,803)	(56,599)	(284,492)
E13	Capital	327,242	291,067	95,106	56,599	334,487
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ 213,354	\$ 19,303	\$ -	\$ 49,995
Revenue Total		\$ 94,621	\$ 174,398	\$ 19,303	\$ -	\$ 49,995
Expense Total		-	213,354	19,303	-	49,995
Grand Total		\$ 94,621	\$ (38,956)	\$ -	\$ -	\$ -

Fuels Management Operations

Fund 620

Sort Level	Description	2025 Fund 620 Requested	2024 Fund 620 Budget	2023 Fund 620 Budget	2022 Fund 620 End Bal	2021 Fund 620 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 182,370	\$ 176,880	\$ 170,360	\$ 163,530	\$ -
R02	Non-operating Revenue	493,911	556,569	463,400	237,178	421,545
R03	Restricted Revenue	-	-	-	4,512	4,000
R04	Reimbursable/Grant Revenue	1,904,434	358,267	421,769	309,821	267,956
Revenue	Revenue	\$ 2,580,715	\$ 1,091,716	\$ 1,055,529	\$ 715,041	\$ 693,501
Expense	Expense					
E02	Salaries & Wages	\$ 232,980	\$ 230,530	\$ 210,360	\$ 161,936	\$ 178,630
E03	Benefits & Deductions	109,632	98,390	107,640	78,776	80,103
E04	Professional/Outside Services	155,800	239,319	219,722	107,729	146,792
E05	Utilities	1,800	2,600	1,200	1,049	1,207
E06	General Supplies	3,520	7,440	10,970	9,060	5,384
E07	Repairs & Maintenance	3,300	5,000	2,500	11,114	2,528
E08	Other Operating Expenses	7,193	14,484	21,863	8,870	6,826
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	150,580	135,686	54,340	26,688	60,391
E11	Reimbursable Expense	1,904,435	358,267	421,769	309,821	211,639
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 2,569,240	\$ 1,091,716	\$ 1,050,364	\$ 715,041	\$ 693,501
Revenue Total		\$ 2,580,715	\$ 1,091,716	\$ 1,055,529	\$ 715,041	\$ 693,501
Expense Total		2,569,240	1,091,716	1,050,364	715,041	693,501
Grand Total		\$ 11,475	\$ -	\$ 5,165	\$ -	\$ -

Fuels Management Capital

Fund 629

Sort Level	Description	2025 Fund 629 Requested	2024 Fund 629 Budget	2023 Fund 629 Budget	2022 Fund 629 End Bal	2021 Fund 629 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	-	-	-	-	-
R03	Restricted Revenue	4,570,000	3,000,000	1,200,000	213,332	12,119
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 4,570,000	\$ 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)
E13	Capital	9,990,400	3,000,000	7,500,000	214,221	22,069
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 9,990,400	\$ 3,000,000	\$ 7,500,000	\$ 213,332	\$ 12,119
Revenue Total		\$ 4,570,000	\$ 3,000,000	\$ 1,200,000	\$ 213,332	\$ 12,119
Expense Total		9,990,400	3,000,000	7,500,000	213,332	12,119
Grand Total		\$ (5,420,400)	\$ -	\$ (6,300,000)	\$ -	\$ -

Snow Removal Operations

Fund 710

Sort Level	Description	2025 Fund 710 Requested	2024 Fund 710 Budget	2023 Fund 710 Budget	2022 Fund 710 End Bal	2021 Fund 710 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 216,990	\$ 228,531	\$ 233,197	\$ 236,780	\$ 234,899
R02	Non-operating Revenue	336,950	229,823	399,521	(52,284)	158,569
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	62,990	82,910	46,440	48,277	44,659
Revenue	Revenue	\$ 616,930	\$ 541,264	\$ 679,158	\$ 232,772	\$ 438,126
Expense	Expense					
E02	Salaries & Wages	\$ 134,729	\$ 151,843	\$ 159,817	\$ 123,837	\$ 91,891
E03	Benefits & Deductions	10,600	12,841	11,646	3,063	2,064
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	20,770	11,250	12,800	9,896	11,085
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	389,789	361,350	420,928	92,121	328,558
E11	Reimbursable Expense	760	3,980	5,560	3,855	4,528
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 556,648	\$ 541,264	\$ 610,751	\$ 232,772	\$ 438,126
Revenue Total		\$ 616,930	\$ 541,264	\$ 679,158	\$ 232,772	\$ 438,126
Expense Total		556,648	541,264	610,751	232,772	438,126
Grand Total		\$ 60,282	\$ -	\$ 68,407	\$ -	\$ -

Snow Capital Revenue

Fund 713

Sort Level	Description	2025 Fund 713 Requested	2024 Fund 713 Budget	2023 Fund 713 Budget	2022 Fund 713 End Bal	2021 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	6,920	7,120	(3,348)	4,733
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 34,620	\$ 34,620	\$ 34,820	\$ 24,351	\$ 32,433
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	820	750	843	841
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	448,550	-	-	13,045	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 449,370	\$ 820	\$ 750	\$ 13,888	\$ 841
Revenue Total		\$ 34,620	\$ 34,620	\$ 34,820	\$ 24,351	\$ 32,433
Expense Total		449,370	820	750	13,888	841
Grand Total		\$ (414,750)	\$ 33,800	\$ 34,070	\$ 10,464	\$ 31,592

Snow Motor Pool

Fund 717

Sort Level	Description	2025 Fund 717 Requested	2024 Fund 717 Budget	2023 Fund 717 Budget	2022 Fund 717 End Bal	2021 Fund 717 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,376
R02	Non-operating Revenue	73,350	75,800	46,180	54,427	43,955
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	102,090	113,020	112,230	124,690	87,056
Revenue	Revenue	\$ 175,440	\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	36,520	38,070	16,010	13,474	17,185
E07	Repairs & Maintenance	13,230	7,000	6,400	9,323	1,982
E08	Other Operating Expenses	800	30,390	36,260	33,627	28,170
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	49,940	113,360	99,740	122,694	85,050
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 100,490	\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386
Revenue Total		\$ 175,440	\$ 188,820	\$ 158,410	\$ 179,118	\$ 132,386
Expense Total		100,490	188,820	158,410	179,118	132,386
Grand Total		\$ 74,950	\$ -	\$ -	\$ -	\$ -

Snow Capital Expenditures

Fund 719

Sort Level	Description	2025 Fund 719 Requested	2024 Fund 719 Budget	2023 Fund 719 Budget	2022 Fund 719 End Bal	2021 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	(448,550)	-	-	(13,045)	(3,584)
E13	Capital	448,550	-	-	13,045	3,584
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Roads Maintenance

Fund 720

Sort Level	Description	2025 Fund 720 Requested	2024 Fund 720 Budget	2023 Fund 720 Budget	2022 Fund 720 End Bal	2021 Fund 720 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	214,320	271,114	141,924	68,766	143,441
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	9,870	5,820	3,060	466,555	387,161
Revenue	Revenue	\$ 224,190	\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602
Expense	Expense					
E02	Salaries & Wages	\$ 46,198	\$ 56,006	\$ 33,121	\$ 24,890	\$ 33,916
E03	Benefits & Deductions	1,538	2,063	1,113	388	514
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	4,260	1,898	2,150	1,906	1,865
E06	General Supplies	3,200	26,000	-	834	3,685
E07	Repairs & Maintenance	-	-	-	-	48
E08	Other Operating Expenses	-	25,000	-	1,364	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	168,058	165,667	107,600	22,675	95,375
E11	Reimbursable Expense	300	300	1,000	483,264	395,198
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 223,554	\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602
Revenue Total		\$ 224,190	\$ 276,934	\$ 144,984	\$ 535,321	\$ 530,602
Expense Total		223,554	276,934	144,984	535,321	530,602
Grand Total		\$ 636	\$ -	\$ -	\$ -	\$ -

Roads Capital Revenue

Fund 723

Sort Level	Description	2025 Fund 723 Requested	2024 Fund 723 Budget	2023 Fund 723 Budget	2022 Fund 723 End Bal	2021 Fund 723 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ 73,110	\$ 73,110	\$ 65,260	\$ 44,285	\$ 96,985
R02	Non-operating Revenue	913,114	880,303	1,861,490	609,699	449,490
R03	Restricted Revenue	8,550	8,550	10,980	(39,793)	12,750
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 994,774	\$ 961,963	\$ 1,937,730	\$ 614,191	\$ 559,225
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	150,200	148,410	148,250	2,259	2,271
E10	Intradistrict Allocations	-	1,012	411	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	2,907,569	-	3,841,000	32,494	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 3,057,769	\$ 149,422	\$ 3,989,661	\$ 34,753	\$ 2,271
Revenue Total		\$ 994,774	\$ 961,963	\$ 1,937,730	\$ 614,191	\$ 559,225
Expense Total		3,057,769	149,422	3,989,661	34,753	2,271
Grand Total		\$ (2,062,995)	\$ 812,541	\$ (2,051,931)	\$ 579,439	\$ 556,954

Roads Capital Expenditures

Fund 729

Sort Level	Description	2025 Fund 729 Requested	2024 Fund 729 Budget	2023 Fund 729 Budget	2022 Fund 729 End Bal	2021 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	(2,907,569)	-	(3,841,000)	(32,494)	(580)
E13	Capital	2,907,569	-	3,841,000	32,494	580
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Trails Maintenance

Fund 810

Sort Level	Description	2025 Fund 810 Requested	2024 Fund 810 Budget	2023 Fund 810 Budget	2022 Fund 810 End Bal	2021 Fund 810 End Bal
Revenue	Revenue					
R01	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-operating Revenue	223,880	227,366	218,927	175,352	167,038
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	2,714,332	706,640	2,739,202	1,884,608	238,393
Revenue	Revenue	\$ 2,938,212	\$ 934,006	\$ 2,958,129	\$ 2,059,960	\$ 405,431
Expense	Expense					
E02	Salaries & Wages	\$ 65,988	\$ 64,237	\$ 61,804	\$ 84,267	\$ 49,832
E03	Benefits & Deductions	3,425	2,814	2,083	1,232	695
E04	Professional/Outside Services	200	350	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	1,000	1,000	1,000	374	-
E07	Repairs & Maintenance	4,000	4,000	4,000	3,164	748
E08	Other Operating Expenses	50	100	50	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	213,200	179,865	189,990	87,753	146,428
E11	Reimbursable Expense	2,649,270	655,000	2,699,202	1,883,168	207,728
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 2,937,133	\$ 907,366	\$ 2,958,129	\$ 2,059,960	\$ 405,431
Revenue Total		\$ 2,938,212	\$ 934,006	\$ 2,958,129	\$ 2,059,960	\$ 405,431
Expense Total		2,937,133	907,366	2,958,129	2,059,960	405,431
Grand Total		\$ 1,079	\$ 26,640	\$ -	\$ -	\$ -

Fiscal Year 2024-25 Capital Purchases & Projects

Fund 019 Dept 94	EGR & Utility Ops Capital Exp Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Millermatic 255 MIG Welder	C25-001	\$ -	\$ 7,000
			<u>\$ -</u>	<u>\$ 7,000</u>

Fund 019 Dept 96	EGR & Utility Ops Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	EV Charger Design & Install	C24-022	\$ 94,621	\$ 189,242
			<u>\$ 94,621</u>	<u>\$ 189,242</u>

Fund 119 Dept 96	Northstar Wtr Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Tank C Exterior Recoat	C24-005	\$ -	\$ 457,350
	Tank D Asphalt Replacement	C25-002	-	57,935
	SCADA PLC & Cellular Retrofit	C25-003	-	162,500
			<u>\$ -</u>	<u>\$ 677,785</u>

Fund 129 Dept 96	Martis Valley Wtr Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Lahontan Well 01 Emergency Repair	C25-004	\$ -	\$ 113,279
			<u>\$ -</u>	<u>\$ 113,279</u>

Fund 219 Dept 96	Sewer Capital Expenditures Capital Projects		Revenue	Expense
	Project Name	Project Number		
	SCADA PLC & Cellular Retrofit	C25-003	\$ -	\$ 162,500
	Northstar Drive Sewer Sag Repair	C25-005	-	150,000
			<u>\$ -</u>	<u>\$ 312,500</u>

Fund 319 Dept 96	Solid Waste Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Dumpster Site Driveway and Patch	C25-006	\$ -	\$ 61,738
			<u>\$ -</u>	<u>\$ 61,738</u>

Fund 619	Fire Capital Expenditures		Revenue	Expense
Dept 94	Capital Purchases			
	Project Name	Project Number		
	Fire Chief Vehicle (C-300)	C24-012	\$ -	\$ 85,000
	Bendix King Radios (2)	C25-007	-	7,000
	SCBA Multiple_2021 FEMA AFG	C25-008	-	14,000
			<u>\$ -</u>	<u>\$ 106,000</u>

Fund 619	Fire Capital Expenditures		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	EV Charger Design & Install	C24-022	\$ 94,621	\$ 189,242
	Station 31 Exterior Painting	C25-009	-	25,000
	Station 32 Interior Painting (Lower)	C25-010	-	7,000
			<u>\$ 94,621</u>	<u>\$ 221,242</u>

Fund 629	Fuels Management Capital		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	Wood Energy (non-Grant Exp)	C23-009	\$ -	\$ 5,620,400
	WEF Hard Costs_CalFire B&WDG	C24-014	2,000,000	2,000,000
	WEF Interpretive Displays_CTA	C24-017	20,000	20,000
	WEF Const_TTCF Forest Futures	C24-020	100,000	100,000
	WEF General_2024 TMRF	C24-021	150,000	150,000
	WEF Boiler_USDA FS Wood Energy	C24-024	1,000,000	1,000,000
	WEF Building_SNC Wildfire Recovery	C25-011	1,000,000	1,000,000
	WEF Hard Costs_Tahoe Fund	C25-012	100,000	100,000
	WEF Hard Costs_Vail Resorts	C25-013	200,000	-
			<u>\$ 4,570,000</u>	<u>\$ 9,990,400</u>

Fund 719	Snow Capital Expenditures		Revenue	Expense
Dept 94	Capital Purchases			
	Project Name	Project Number		
	CAT 140 LVR Motor Grader	C25-014	\$ -	\$ 448,550
			<u>\$ -</u>	<u>\$ 448,550</u>

Fund 729	Roads Capital Expenditures		Revenue	Expense
Dept 96	Capital Projects			
	Project Name	Project Number		
	2024 Paving Project	C24-023	\$ -	\$ 2,907,569
			<u>\$ -</u>	<u>\$ 2,907,569</u>

Total Fiscal Year 2024-25 Capital Purchases & Projects			\$ 4,759,242	\$ 15,035,305
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Fiscal Year 2024-25 Operating Projects

Fund 620	Fuels Management Operations		Revenue	Expense
Dept 62	Meas U - Operating Projects			
	Project Name	Project Number		
	CAMCO Cost Share_NCSD	O25-001	\$ -	\$ 10,000
	Mountainside Cost Share_NCSD	O25-002	-	43,800
	NPOA Cost Share_NCSD	O25-003	-	38,000
	Trimont Cost Share_NCSD	O25-004	-	62,000
			\$ -	\$ 153,800
Total Fiscal Year 2024-25 Operating Projects			\$ -	\$ 153,800

Fiscal Year 2024-25 Reimbursable & Grant Projects

Fund 010 Dept 90	Engineering & Utility Ops Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Trimont Reimbursable	R25-TRI	
		\$ 65,059	\$ 32,328
		\$ 65,059	\$ 32,328
Fund 050 Dept 90	Administrative Operations Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	CFD Funded Admin	R25-CFD	
		\$ 57,000	\$ 57,000
		\$ 57,000	\$ 57,000
Fund 120 Dept 90	Martis Valley Wtr Operations Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Schaffer's Mill - Phase 2F/G	R22-002	
		\$ 2,750	\$ 2,500
	Schaffer's Mill Golf Maint	R23-001	
		10,500	10,000
		\$ 13,250	\$ 12,500
Fund 620 Dept 90	Fuels Management Operations Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	22 Evacuation Route Proj_TMRF	G22-003	
		\$ 48,249	\$ 48,249
	23 NSTR Fuels Reduction_TMRF	G23-003	
		12,330	12,331
	23 Northstar NEU Phase II	G24-001	
		1,250,000	1,250,000
	HVR & W Boundary Fuels_TTAD	G25-001	
		440,055	440,055
	CAMCO Cost Share_Owner	R25-001	
		10,000	10,000
	Mountainside Cost Share_Owner	R25-002	
		43,800	43,800
	NPOA Cost Share_Owner	R25-003	
		38,000	38,000
	Trimont Cost Share_Owner	R25-004	
		62,000	62,000
		\$ 1,904,434	\$ 1,904,435
Fund 810 Dept 90	Trails Maintenance Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	MVT - Multiple Phases_TOT	G19-003	
		\$ 2,640,000	\$ 2,640,000
	Martis Valley Trail Maintenance Services	R25-MVT	
		74,332	9,270
		\$ 2,714,332	\$ 2,649,270
Total Fiscal Year 2024-25 Reimbursable & Grant Projects		\$ 4,754,075	\$ 4,655,533

Fund Balances

Capital Reserve Funds - April 2024

	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	End Bal
Current Assets								
General Checking (Cap Reserve)	66,523	10,516	746,688	95,313	744,603	117,724	979,351	2,760,719
UB Deposit Account	2,775,131	2,524,710	924,821	-	-	-	-	6,224,662
Interfund Receivable	-	-	965,793	-	353,159	-	4,162,217	5,481,169
Current Assets	\$ 2,841,654	\$ 2,535,226	\$ 2,637,302	\$ 95,313	\$ 1,097,762	\$ 117,724	\$ 5,141,569	\$ 14,466,551
Current Assets - Restricted								
Schwab - Money Funds	\$ 175,658	\$ 83,178	\$ 282,591	\$ 22,243	\$ 30,222	\$ 5,686	\$ 8,564	\$ 608,142
Schwab - Investments	3,567,392	4,160,638	3,387,664	-	842,021	345,869	914,305	13,217,889
Current Assets - Restricted	\$ 3,743,050	\$ 4,243,816	\$ 3,670,254	\$ 22,243	\$ 872,243	\$ 351,556	\$ 922,869	\$ 13,826,031
Current Liabilities								
Interfund Payable	\$ (1,549,352)	\$ (843,656)	\$ (1,528,504)	\$ (5,808)	\$ (578,382)	\$ (13,862)	\$ (4,370,048)	\$ (8,889,612)
Current Liabilities	\$ (1,549,352)	\$ (843,656)	\$ (1,528,504)	\$ (5,808)	\$ (578,382)	\$ (13,862)	\$ (4,370,048)	\$ (8,889,612)
Asset Total	\$ 6,584,705	\$ 6,779,042	\$ 6,307,557	\$ 117,555	\$ 1,970,005	\$ 469,280	\$ 6,064,438	\$ 28,292,581
Liability Total	(1,549,352)	(843,656)	(1,528,504)	(5,808)	(578,382)	(13,862)	(4,370,048)	(8,889,612)
Grand Total	\$ 5,035,353	\$ 5,935,386	\$ 4,779,053	\$ 111,748	\$ 1,391,623	\$ 455,418	\$ 1,694,390	\$ 19,402,970