

FORM
LB-20

**GENERAL FUND
RESOURCES
OCEANSIDE WATER DISTRICT**

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				OCEANSIDE WATER DISTRICT				
Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted Budget Year 2023	This 2022 -		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding year 2020-2021	First Preceding Year 2021-2022							
1	388,144	330,020	317,000	1 Available cash on hand* (cash basis)	318,000	318,000	318000	1
2				2				2
3				3				3
4	1,618	915	1,500	4 Interest, Late Fees & Penalties	4,300	4,300	4,300	4
5				5 Transferred IN, from other funds				5
6				Operating Revenue				6
7	686,087	694,675	676,300	7 Water Service	739,200	739,200	739,200	7
8	3,867	3,950	6,000	8 Miscellaneous Income	4,648	4,648	4,648	8
9	4,601	7,940	4,000	9 Labor & Materials	14,400	14,400		9
10	0	0	7,000	10 Water Overages	9,600	9,600	9,600	10
11				11				11
12				12				12
13				13				13
14	696,173	707,480	694,800	Total Operating Revenue	772,148	772,148	772,148	14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	1,084,317	1,037,500	1,011,800	Total Resources	1,090,148	1,090,148	1,075,748	29
30			-	30				30
31				31				31
32	1,084,317	1,037,500	1,011,800	TOTAL RESOURCES	1,090,148	1,090,148	1,075,748	32

REQUIREMENTS SUMMARY

OCEANSIDE WATER DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022						
				PERSONAL SERVICES				
1				1				1
2				2				2
3	280,890	282,394	435,000	3	453,500	453,500	453,500	3
4	3	4	4.0	4	5.0	5.0	5.0	4
5				MATERIALS AND SERVICES				5
6				6				6
7				7				7
8	135,881	163,807	264,250	8	289,250	289,250	289,250	8
9				General Operating Contingencies				9
10	0	0	30,000	10	30,000	30,000	30,000	10
11	0	0		11				11
12	0	0	30,000	12	30,000	30,000	30,000	12
13				CAPITAL OUTLAY GENERAL FUND				13
14				14				14
15	0	0	30,000	15	0	0	0	15
16	0	0	30,000	16	0	0	0	16
17				INTERFUND TRANSFERS				17
18				Transfer To				18
19				19				19
20			100,000	20	60,000	60,000	60,000	20
21	10,200	10,200	10,200	21	10,200	10,200	10,200	21
22				Transfer to Debt Service Fund				22
23			36,000	23	35,871	35,871	35,871	23
24	227,326	233,564	212,000	24	207,690	207,690	207,690	24
25	100,000	0	11,230	25	0	0		25
26				26				26
27	337,526	243,764	369,430	27	313,761	313,761	313,761	27
28								28
29								29
30	754,297	689,965	1,128,680	30	1,086,511	1,086,511	1,086,511	30
31	330,020	347,535	-116,880	31	3,637	3,637	3,637	31
32	1,084,317	1,037,500	1,011,800	32	1,090,148	1,090,148	1,090,148	32
33								33
34				UNAPPROPRIATED ENDING FUND BALANCE				34
35	1,084,317	1,037,500	1,011,800	35	1,090,148	1,090,148	1,090,148	35

DETAILED REQUIREMENTS

**FORM
LB-31**

CAPITAL OUTLAY & Contingencies

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GENERAL FUND
OCEANSIDE WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022 - 2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding year 2020-2021	First Preceding Year 2021-2022							
1	0	0	30,000	1	Capital Outlay General Fund Account	0	0	0	1
2				2	To include but not limited to parts for customer hook ups				2
3				3	and installation, office equipment, equipment involved				3
4				4	in the treatment or transmission of water and any other				4
5				5	capital assets required for the water district to function.				5
6				6					6
7				7					7
8				8					8
9	0	0	30,000	9	Total Capital Outlay	0	0	-	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22	General Operating Contingencies				22
23	0	0	30,000	23	To be allocated as needed between the Personal Services	30,000	30,000	30,000	23
24				24	and the Materials & Services accounts				24
25	0	0	30,000	25	Total Contingencies	30,000	30,000	30,000	25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34	0	0	60,000	34	Total	30,000	30,000	30,000	34

DETAILED REQUIREMENTS

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**FORM
LB-31**

PERSONAL SERVICES

GENERAL FUND

OCEANSIDE WATER DISTRICT

OCEANSIDE WATER DISTRICT

	Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022									
1				1	PERSONAL SERVICES						1
2	59,252	64,807	73,000	2	5102 District Mgr. (DN)	1		77,500	77,500	77,500	2
3	52,268	30,349	0	3	5105 Plant Operator (JH)	0		0	0	0	3
4	0	0	60,000	4	5103 Plant Operator (WN)	1		50,000	50,000	50,000	4
5	27,100	29,045	42,000	5	5104 Office Manager (JJ)	1		42,000	42,000	42,000	5
6	43,734	48,779	58,000	6	5107 Plant Manger (CA)	1		67,000	67,000	67,000	6
7	0	13,568	39,000	7	5108 Plant Operator Trainee (PW)	1		43,000	43,000	43,000	7
8	15,594	15,952	23,000	8	5109 Payroll Tax & Unemployment Tax			25,000	25,000	25,000	8
9	54,549	53,442	90,000	9	5111 Employee/Family Medical Insurance			93,000	93,000	93,000	9
10	6,496	4,966	14,000	10	5113 Workmen's Compensation			14,000	14,000	14,000	10
11	21,897	21,486	30,000	11	5115 Deferred Compensation			34,000	34,000	34,000	11
12	0	0	6,000	12	5112 Vacation & Comp Time Estimated Accrual			8,000	8,000	8,000	12
13				13							13
14				14							14
15				15							15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29							29
30				30							30
31				31							31
32	280,890	282,394	435,000	32	TOTAL PERSONAL SERVICES			453,500	453,500	453,500	32
33				33							33

DETAILED REQUIREMENTS

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FORM

MATERIALS AND SERVICES

LB-31

GENERAL FUND

OCEANSIDE WATER DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022						
1				1 MATERIALS & SERVICES				1
2			-	2	-			2
3			-	3	-			3
4	786	850	1,500	4 5119 Commissioner's Expense	1,500	1,500	1,500	4
5	7,329	28,963	14,000	5 5220 Office Expense	40,000	40,000	40,000	5
6	1,292	1,359	1,750	6 5221 Postage	1,750	1,750	1,750	6
7	0	100	1,500	7 5223 Elections & Publications	1,500	1,500	1,500	7
8	2,986	2,955	4,000	8 5224 Dues & Memberships	4,000	4,000	4,000	8
9	16,790	18,649	20,000	9 5225 General Liability / Property / Bond Insurance	22,000	22,000	22,000	9
10	17,348	17,292	50,000	10 Professional Services	50,000	50,000	50,000	10
11	2,136	1,438	3,000	11 5230 Training / School (Employees/Board Members)	3,000	3,000	3,000	11
12	1,675	1,675	8,000	12 5232 Misc. Exp., Water System Survey	8,000	8,000	8,000	12
13	0	0	20,000	13 5233 Water Management Conservation Plan	0	0	0	13
14	35,823	40,286	50,000	14 Repair & Maintenance	60,000	60,000	60,000	14
15	8,966	8,511	16,000	15 Plant Supplies & Chemicals	22,000	22,000	22,000	15
16	9,291	2,804	10,000	16 5245 Water Studies & Testing	10,000	10,000	10,000	16
17	591	1,344	2,000	17 5246 Small Tools	2,000	2,000	2,000	17
18	8,357	9,258	12,000	18 5251 Telephone / Cellphones / Internet / Telemetry	12,000	12,000	12,000	18
19	13,671	13,664	17,000	19 5252 Electricity	17,000	17,000	17,000	19
20	6,273	7,652	10,000	20 5260 Vehicle Repair & Maintenance	10,000	10,000	10,000	20
21	0	0	10,000	21 5270 Renewal of Water Rights	10,000	10,000	10,000	21
22	327	191	500	22 5253 Trash Service / Porta Potty	500	500	500	22
23	454	4,905	10,000	23 5254-2 Generator Repair & Maintenance	10,000	10,000	10,000	23
24	1,786	1,911	3,000	24 5247 Boots, Safety Ware, Uniforms	4,000	4,000	4,000	24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34	135,881	163,807	264,250	34 TOTAL MATERIALS & SERVICES	289,250	289,250	289,250	34

This fund is authorized and established by resolution number 15-1 on March 17, 2015 for Capital Improvements, to include but not limited to: System Improvement & Expansion; Vehicle purchases.

**RESERVE FUND
RESOURCES AND REQUIREMENTS
OCEANSIDE WATER DISTRICT
CAPITAL RESERVE FUND**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2023

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	OCEANSIDE WATER DISTRICT Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022						
				RESOURCES				
1	130,415	91,623	123,000	1 Cash on hand	213,000	213,000	213,000	1
2				2				2
3				3				3
4	820	440	700	4 Interest	3,300	3,300	3,300	4
5				5 Transferred IN, from other funds				5
6	14,766	68,533	48,750	6 SYSTEM DEVELOPMENT CHARGES (SDC'S) \$8,588 SFR	34,352	34,352	34,352	6
7				7 as of April 1, 2023				7
8				8				8
9	146,001	160,596	172,450	9 Total Resources	250,652	250,652	250,652	9
10				10				10
11				11				11
12	146,001	160,596	172,450	12 TOTAL RESOURCES	250,652	250,652	250,652	12
13				13 REQUIREMENTS				13
14				14 FUTURE EXPENDITURES				14
15				15				15
16	54,378	41,246	172,450	16 Capital Outlay, including but not limited to vehicles, vac trailer,	250,652	250,652	250,652	16
17				17 Plant Sound Proofing, Water Source Development, Water Rights				17
18				18 Water Treatment Equipment and other Capital Asset Purchases				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26	54,378	41,246	172,450	26 TOTAL EXPENSES	250,652	250,652	250,652	26
27				27				27
28				28				28
29	91,623	119,350	0	29 RESERVED FOR FUTURE EXPENDITURE	0	0	0	29
30	146,001	160,596	172,450	30 TOTAL REQUIREMENTS	250,652	250,652	250,652	30

FORM

LB-11

This fund is authorized and established by resolution

19-02 on April 16, 2019 for the following specified purpose:

For the purpose of Infrastructure Upgrades, System Replacement

and Water Source Development

RESERVE FUND

RESOURCES AND REQUIREMENTS

OCEANSIDE WATER DISTRICT

INFRASTRUCTURE UPGRADES, SYSTEM REPLACEMENT

AND WATER SOURCE DEVELOPMENT FUND

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Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2029

OCEANSIDE WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022						
				RESOURCES				
1	47,365	147,880	90,000	1 Cash on hand	108,000	108,000	108,000	1
2				2 Working Capital (accrual basis)				2
3				3 Reimbursements				3
4	515	593	600	4 Interest	2,300	2,300	2,300	4
5	100,000		100,000	5 Transferred IN, from other funds	60,000	60,000	60,000	5
6			0	6 Additional Transfers as needed	0	0	0	6
7	-	-		7				7
8				8				8
9				9				9
10				10				10
11				11				11
12	147,880	148,473	190,600	12 TOTAL RESOURCES	170,300	170,300	170,300	12
13				13 INFRASTRUCTURE UPGRADES, SYSTEM				13
14	0	0	190,600	14 REPLACEMENT, WATER SOURCE	170,300	170,300	170,300	14
15			-	15 DEVELOPMENT AND MAJOR REPAIRS,				15
16				16 TO NAME JUST A FEW OF THIS FUNDS USAGE,				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25	0	0	0	25 Transfer to Other Funds	0	0	0	25
26				26				26
27				27				27
28				28				28
29	147,880	148,473	0	29 RESERVED FOR FUTURE EXPENDITURE	0	0	0	29
30	147,880	148,473	190,600	30 TOTAL REQUIREMENTS	170,300	170,300	170,300	30

FORM
LB-35

**DEBT SERVICE FUND
RESOURCES AND REQUIREMENTS
OCEANSIDE WATER DISTRICT
DEBT SERVICE FUND**

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OCEANSIDE WATER DISTRICT

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding year 2020-2021	First Preceding Year 2021-2022						
				Resources				
1	239,910	226,226	387,000	1 Beginning Cash on Hand (Cash Basis)	383,000	383,000	383,000	1
2				2				2
3				3				3
4	2,552	1,787	2,000	4 Interest	5,600	5,600	5,600	4
5	227,326	233,564	243,562	5 Transferred from Other Funds	243,562	243,562	243,562	5
6				6				6
7	469,788	461,577	632,562	7 Total Resources	632,162	632,162	632,162	7
8				8				8
9				9				9
10	469,788	461,577	632,562	10 TOTAL RESOURCES	632,162	632,162	632,162	10
11				11 Requirements				11
12				12 Principal & Interest Payments				12
13				13 LOAN Budgeted Payment Date				13
14			35,872	14 IFA Water Waste Water Loan \$36M a yr. beg 12/14 for 25 yrs.	35,872	35,872	35,872	14
15			207,690	15 IFA Safe Drinking Water Loan \$212M a yr. beg 12/17 for 29 yrs.	207,690	207,690	207,690	15
16				16 Additional Loan Reserve				16
17	243,562	243,515	243,562	17 Total Principal & Interest	243,562	243,562	243,562	17
18				18				18
19				19 Reserve for future loan payments \$243,562				19
20				20 Reserve Required for Wavier of Operating Profit of 1.2 X Debt Service				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30	226,226	218,062	389,000	30 Total Ending Fund Balance Reserved For Current & Future Payments	388,600	388,600	388,600	30
31				31				31
32				32				32
33	469,788	461,577	632,562	33 TOTAL REQUIREMENTS	632,162	632,162	632,162	33

Membrane Module Replacement Fund

**To Include All Supporting Equipment, Repair And Replacement Parts
Used From The Water Diversion Point Through To Storage**

This fund is authorized by resolution 17-02
on March 21, 2017 for Membrane Module
Replacement Fund

				OCEANSIDE WATER DISTRICT					
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022 - 2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding year 2020-2021	First Preceding Year 2021-2022								
				RESOURCES					
1	31,300	47,043	46,800	1	Cash on hand	66,000	66,000	66,000	1
2	5,332	0	0	2	Grants	0	0	0	2
3	211	218	200	3	Interest	1,100	1,100	1,100	3
4	10,200	10,200	10,200	4	Transferred IN, from other funds	10,200	10,200	10,200	4
5				5					5
6				6					6
7				7					7
8				8					8
9	47,043	57,461	57,200	9	Total Resources	77,300	77,300	77,300	9
10				10					10
11				11					11
12	47,043	57,461	57,200	12	TOTAL RESOURCES	77,300	77,300	77,300	12
13				13	REQUIREMENTS				13
14				14	FUTURE EXPENDITURES				14
15				15					15
16	0	12,149	57,200	16	Membrane Module Replacement, to include :	77,300	77,300	77,300	16
17				17	All Supporting Equipment, Repair And Replacement Parts				17
18				18	Used From The Water Diversion Point Through To Storage				18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	0	12,149	57,200	26	TOTAL EXPENSES	77,300	77,300	77,300	26
27				27					27
28				28					28
29	47,043	45,312	0	29	RESERVED FOR FUTURE EXPENDITURE	0	0		29
30	47,043	57,461	57,200	30	TOTAL REQUIREMENTS	77,300	77,300	77,300	30

LB1 Worksheet 2023-2024

Financial Summary Resources

	Audit	Current Budget	Proposed Budget
Beginning Fund Balance			
General Fund	\$ 330,020	\$ 317,000	\$ 318,000
Infrastructure	\$ 147,880	\$ 90,000	\$ 108,000
Capital Reserve	\$ 91,623	\$ 123,000	\$ 213,000
Debt Service	\$ 226,226	\$ 387,000	\$ 383,000
Membrane	\$ 47,043	\$ 46,800	\$ 66,000
Total	\$ 842,792	\$ 963,800	\$ 1,088,000

Fees

General Fund	\$ 707,480	\$ 694,800	\$ 772,148
Infrastructure	\$ 593	\$ 600	\$ 2,300
Capital Reserve	\$ 68,973	\$ 49,450	\$ 37,652
Debt Service	\$ 1,787	\$ 2,000	\$ 5,600
Membrane	\$ 218	\$ 200	\$ 1,100
Total	\$ 779,051	\$ 747,050	\$ 818,800

Grants

General Fund	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Membrane	\$0	\$0	\$0
Total	\$0	\$0	\$0

Loan Advances

General Fund	\$ -	\$ -	\$ -
Infrastructure	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Membrane	\$0	\$0	\$0
Total	\$0	\$0	\$0

Interfund Transfers

General Fund	\$ 243,764	\$ 369,430	\$ 313,761
Infrastructure	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Membrane	\$0	\$0	\$0
Total	\$243,764	\$369,430	\$313,761

All Other Resources

General Fund	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0

Capital Reserve	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Membrane	\$0	\$0	\$0
Total	\$0	\$0	\$0

Property Taxes

General Fund	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Membrane	\$0	\$0	\$0
Total	\$0	\$0	\$0

Total Resources \$1,865,607 \$2,080,280 \$2,220,561

Financial Summary Requirements By Object Classification

	Audit	Current Budget	Proposed Budget
Personnel Services	\$ 282,394	\$ 435,000	\$ 453,500
Materials & Services	\$ 163,807	\$ 264,250	\$ 289,250
Capital Outlay			
Infrastructure	\$ -	\$ 190,600	\$ 170,300
Capital Reserve	\$ 41,246	\$ 172,450	\$ 250,652
Membrane Module Replacement Fund	\$ 12,149	\$ 57,200	\$ 77,300
Total	<u>\$ 53,395</u>	<u>\$ 420,250</u>	<u>\$ 498,252</u>
Debt Service	\$ 243,515	\$ 243,562	\$ 243,562
Interfund Transfers	\$ 243,764	\$ 369,430	\$ 313,761
Contingencies	\$ -	\$ 30,000	\$ 30,000
Special Payments	\$ -	\$ -	\$ -
Total Above	<u>\$ 986,875</u>	<u>\$ 1,762,492</u>	<u>\$ 1,828,325</u>
Unappropriated Ending Balance	<u>\$ 878,732</u>	<u>\$ 317,788</u>	<u>\$ 392,236</u>
Total Requirements	<u>\$ 1,865,607</u>	<u>\$ 2,080,280</u>	<u>\$ 2,220,561</u>
Total Resources	<u>\$1,865,607</u>	<u>\$2,080,280</u>	<u>\$2,220,561</u>