



McCloud Community Services District

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REGULAR MEETING OF THE FINANCE & AUDIT COMMITTEE SCOUT HALL – 405 E. COLOMBERO DRIVE April 15, 2024 4:00 pm

AGENDA

- 1. Discussion of 2023-24 Budget Amendments before end of fiscal year.**
- 2. Discussion of Reorganization of reserve categories after releasing funds from audit Categories.**
- 3. General Discussion.**

Adjourn.

General Fund (1010)

		REVENUE					Budget Assumptions 2023-24	
Account	Object	Prior YTD 2021-22	2022-23 Unaudited Actuals	2022-23 Budget	2023-24 YTD as of 03/31/2024	2023-2024 Budget		
301100-301155		Property Taxes (including delinquent)	\$ 93,226	\$ 102,801	\$ 78,000	\$ 62,595	\$ 93,015	Property taxes combined includes delinquent taxes, secured & unsecured, timber yld tax, SB813 taxes current & delinquent.2022-23 budget only included current secured property tax.
304110		Other Income	\$ 3,916	\$ 1,364		\$ 932	\$ 1,500	Conference reimbursements, Pacific Power Climate credits, special assessments.
302220		Laminate, copies & fax services income (previously Miscellaneous)	\$ 2,562	\$ 65		\$ 1,394	\$ 100	Copies, laminate, faxes + hotel snow removal income from previous year.
304160		Interest Income *	\$ 908	\$ 6,068	\$ 4,767	\$ 7,666	\$ 9,180	*9% of the \$117,019 + we currently receive for interest income.
		TOTAL REVENUE	\$ 100,612	\$ 110,298	\$ 82,767	\$ 72,587	\$ 103,795	
		Employee Costs:						Anticipated expenses of \$886931, to be allocated across all funds.
401100	110-140	EXPENSES Salaries	\$ 245,184	\$ 247,387		\$ 250,555		
401200	210-240	Payroll Taxes (MC, UI, SS)	\$ 21,061	\$ 22,089	\$ 4,737	\$ 22,089		
401300	230	PERS	\$ 15,625	\$ 15,625	\$ 23,244	\$ 19,452		PERS employer rates have increased from 10.8% to 10.85% and 7.68% to 7.75% are expected to increase by 10% next year.
	270	Group Health-Active	\$ 137,783	\$ 83,780	\$ 13,120	\$ 145,000		8 active employees @ 11,481.95/mo. = \$137783 annually. 2 new paramedics and 1 new retiree.
	275	Group Health-Retired	\$ 172,002	\$ 251,924	\$ 86,859	\$ 251,924		14 retirees @ 11,264.64 = \$157,705 annually + a 15% increase for retirees payment. 1 new retiree will increase amount.
	277	Retiree Benefits-Retirement		\$ 50,667	\$ 27,194	\$ 50,667		Left out of budget previously by mistake.
	280	Worker's Comp	\$ 7,314	\$ 2,463	\$ 5,618	\$ 6,500		
		OTHER COSTS		\$ 598,969	\$ 673,935	\$ 160,772	\$ 746,187	
		Total Employee Costs	\$ -					
402000	310	Insurance	\$ 34,762	\$ 39,266	\$ 49,019	\$ 45,148	\$ 53,430	10% increase in all insurance costs for 2023-24.
	320	Telephone	\$ 7,155	\$ 7,547	\$ 6,800	\$ 4,446	\$ 8,000	Verizon & Vyve internet, phone & cell svc
	330	Publications	\$ 78	\$ 45	\$ 50	\$ 45	\$ 50	Mt. Shasta Area News Subscription.
	340	Travel	\$ 35	\$ 502	\$ 800		\$ 1,000	Increased to allow for travel for training/education.
	345	Hiring	\$ 394	\$ 2,313	\$ 400		\$ 1,500	
	350	Training		\$ 2,841	\$ 6,000	\$ 272	\$ 5,000	
	360	Uniforms	\$ 962	\$ 389	\$ 500	\$ 680	\$ 400	
	365	Safety	\$ 366	\$ 514	\$ 300	\$ 341	\$ 600	
	370	Memberships	\$ 4,796	\$ 5,097	\$ 5,000	\$ 8,772	\$ 5,100	KRM annual membership & fees, DOT biennial registration
	385	Operating Lease	\$ 4,132	\$ 5,800	\$ 5,800	\$ 1,174	\$ 5,800	
	390	Attorney	\$ 29,317	\$ 7,002	\$ 16,000	\$ 24,494	\$ 10,000	
	391	Accountant (Auditor, Actuarial reports)	\$ 26,500	\$ 8,500	\$ 22,000	\$ 13,500	\$ 16,000	Paid 26,250 last year (2022) to auditors. Owe 11,750 next year. Actuarials 3500.
	392	Professional Services	\$ 1,539	\$ 624	\$ 8,000	\$ 1,560	\$ 800	
	396	IT Services	\$ 20,325	\$ 22,044	\$ 13,000	\$ 13,719	\$ 22,100	IT plans to raise prices from \$800/mo. To \$1200/mo.Includes Microsoft 230/mo.and website platform & ENPLAN.
	398	Election Expense		\$ 2,045			\$ 2,045	
		Total Other Costs	\$ 130,361	\$ 104,529	\$ 133,669	\$ 114,151	\$ 131,825	
		SUPPLIES/MAINTENANCE/HARDWARE						
403000	400	Supplies	\$ 758	\$ 7,052	\$ 900	\$ 1,473	\$ 1,200	Base rock for storage container, nameplates, 100 bags of icemelt, last yr. high due to tool purchase not being split yet.
	410	Office Supplies	\$ 9,000	\$ 11,558	\$ 9,000	\$ 4,367	\$ 11,560	Laminate pouches, new laminator, paper, staples, binder clips, binders, trash bags, tape, copier lease costs.
	411	Postage/Delivery	\$ 3,491	\$ 3,904	\$ 3,600	\$ 2,126	\$ 4,000	
	412	Computer/IT Supplies	\$ 926	\$ 965	\$ 1,000	\$ 644	\$ 1,000	Adobe Service monthly charges.
	415	Janitorial Supplies	\$ 60	\$ 464	\$ 1,000	\$ 57	\$ 1,000	Lysol, Drano, office bathroom faucet, plumbing parts, blinds.
	420	Diesel	\$ 3,174	\$ 331	\$ 5,000		\$ 500	
	430	Fuel	\$ 2,627	\$ 59	\$ 4,000		\$ 500	Fuel is designated to specific funds usually so in general it is lower.
	440	Heating Fuel	\$ 4,325	\$ 5,125	\$ 6,000	\$ 1,668	\$ 6,000	
	450	Power	\$ 2,510	\$ 2,688	\$ 3,400	\$ 2,246	\$ 3,000	
	510	Building		\$ 5,021	\$ 1,000	\$ 711	\$ 1,000	Last year's actual amount was for the storage container purchased for office.
	520	Equipment Maintenance	\$ 2,640	\$ 2,128	\$ 3,000	\$ 6	\$ 2,500	Fuses, bar oil, fittings, security cams, hose.
	530	Vehicle Maintenance	\$ 730	\$ 74	\$ 800		\$ 800	tire scaler slime, oil pickup & disposal.
		Total	\$ 30,241	\$ 39,369	\$ 38,700	\$ 13,298	\$ 33,060	
		MISCELLANEOUS COSTS						
405000	710	Service Fees	\$ 1,606	\$ 1,460		\$ 1,045	\$ 1,500	D.O.T Compliance fees, bank fees, dmv fees.
	740	Fees/Permits	\$ 409	\$ 398	\$ 600	\$ 348	\$ 400	Service/finance charges, hazardous material fees
		Property Tax	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	
		Total Miscellaneous Costs	\$ 535	\$ 524	\$ 726	\$ 474	\$ 526	
		DEBT SERVICE						
404000	620	Debt Administration					\$ -	
		Interest Expense						
		Admin Fees						
		Total Debt Service						
		Total Operating Expenses	\$ 161,137	\$ 743,391	\$ 847,030	\$ 288,695	\$ 911,598	
		Over/Under from Operations	\$ (60,525)	\$ (633,093)	\$ (764,263)	\$ (216,108)	\$ (807,803)	
405000	799	General/Directors Allocation	\$ (326,788)	\$ (480,900)	\$ (850,004)	\$ (136,471)	\$ (882,431)	This is the total of general fund and director's fund operating expenses, and is allocated to all other funds.
		Net Income/Loss	\$ 266,263	\$ 137,305	\$ 85,741	\$ (79,637)	\$ 74,628	
		RESERVES/CAPITAL OUTLAY						
		Set Asides Pending Audits	\$ 6,000					
		General Contingency	\$ 200,406					
		CERBT/CEPPT (OPEB)	\$ 30,000					
		Emergency Capital Reserves	\$ 64,000					
		Contingency Cash Reserves	\$ 32,400					
		TOTAL RESERVE ASSIGNMENTS	\$ 332,806					

Director's Fund (1020)

			2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Budget
Expenses						
401000	110	Salaries	\$ 9,098		\$ 8,325	\$ 13,500
401200	210-240	Payroll Taxes	\$ 769		636	\$ 400
401300	280	Worker's Comp	\$ 87		74	\$ 100
		Total	\$ 9,954	\$ -	\$ 9,035	\$ 14,000
403000						
	400	Supplies	\$ 127	\$ -	\$ 400	\$ 100
402000	340	Travel		\$ 500	\$ -	\$ 500
	350	Training	\$ -	\$ 2,000	\$ 230	\$ 1,000
		Total	\$ 127	\$ 2,500	\$ 630	\$ 1,600
		Total Operating Expenses	\$ 10,081	\$ 2,500	\$ 9,665	\$ 15,600

Fire & Strike Team (1040 & 1041)

Revenue

Account	Object		Prior Yr. Actuals 2022-23	2022-23 Budget	2023-24 Actuals as of 03/31/24	2023 -24 Budget	Strike Team	2023-24 Budget Assumptions
301100		Tax Revenue	\$ 79,815	\$ 123,378	\$ 153,818	\$ 123,378		Anticipated revenue of \$300137 includes tax revenue, CSA 3, ambulance, ZIB Contract, and interest income.
304120		Ambulance	\$ 96,502	\$ 98,000	\$ 83,111	\$ 100,000	\$ 426,884	Strike Team Revenue revd 365,180 of 426,884 expected.
304100		Donations	\$ 5,884	\$ 114,000	\$ 3,483	\$ 10,000		Previously was 60k strike team, 24k CSA3, 17k R.F.C, 23k gifts. Now it is donations only.
304110		Other Income	\$ 10,882	\$ 30,000	\$ 44,575	\$ 61,500		includes donation from MFA for breathing air proj., Sisq ER response contract qtr 1 & 2, Pac. Power climate credits.
304160	9.45%	Interest Income*	\$ 4,360	\$ 5,267	\$ 13,805	\$ 11,058	\$ 3,287	Interest income was calculated as 9.45% of the annual \$117,019 we currently are earning on LAIF reserve account.
		Total Revenue	\$ 197,443	\$ 370,645	\$ 298,792	\$ 305,936	\$ 430,171	

401100	110-140	Expenses	Salaries	\$ 27,241	\$ 42,256	\$ 73,754	\$ 205,604	\$ 276,133	Includes payroll expenses for strike team and 2 new full-time Paramedics wages and R&R Coordinator's salary.
401200	210-240		Payroll Taxes	\$ 2,824	\$ 4,046	\$ 7,515	\$ 17,473	\$ 21,528	* Strike Team payroll expense.
401300	270		Employee Health Benefits	\$ 1,917	\$ 4,310	\$ 6,871	\$ 58,499		payroll taxes & health benefits increased 2 new f/t paramedics.
	280		Worker's Comp	\$ 4,998	\$ 5,570	\$ 4,244	\$ 19,409	\$ 121	WC rates of 5.92 per \$100 of payroll for firefighters/Chiefs and \$341.34 per volunteer for 18 volunteers. + 7600 for 2 new paramedics.
401200	230		PERS	\$ 247	\$ 2,139	\$ 8,934	\$ 18,036		
		Total		\$ 37,227	\$ 58,321	\$ 101,318	\$ 319,021	\$ 297,782	

Other Costs

			Prior Yr. Actuals 2022-23	2022-23 Budget	2023-24 Actuals as of 03/31/24	2023 -24 Budget		
402000	310		Insurance	\$ 11,774	\$ 10,982	\$ 13,575	\$ 14,052	
	320		Travel	\$ 539	\$ 3,800	\$ 103	\$ 1,034	\$ 13,304
	345		Hiring	\$ 1,214	\$ 1,600	\$ 641	\$ 2,000	
	320		Telephone/Cell Phones	\$ 2,164	\$ 3,800	\$ 1,910	\$ 3,800	
	350		Training	\$ 942	\$ 11,073	\$ 668	\$ 8,000	\$ 139
	360		Uniforms	\$ 1,419	\$ 2,200	\$ 2,118	\$ 2,200	\$ 119
	365		Safety	\$ 218	\$ 1,000	\$ 534	\$ 500	
	370		Memberships	\$ 500	\$ 800	\$ 645	\$ 500	
	380		Volunteer Reimbursements	\$ 7,401	\$ 118,400	\$ 3,459	\$ 12,000	
	390		Attorney		\$ 2,000		\$ 1,000	
	392		Professional Services-Ambulance	\$ 6,448	\$ 11,480	\$ 6,031	\$ 10,000	
	394		Professional Services	\$ 2,091	\$ 8,000	\$ 5,352	\$ 8,000	\$ 699
	396		IT (Information Technologies)	\$ 16	\$ 3,500	\$ 10	\$ 3,500	
	397		Advertising	\$ 160	\$ 6,900	\$ -	\$ 500	
		Total	\$ 34,886	\$ 185,535	\$ 35,046	\$ 67,086	\$ 14,261	

403000	400		Supplies	\$ 7,631	\$ 55,241	\$ 3,800	\$ 55,241	\$ 82	strike team supply expense \$26,388. Fire & ambulance supplies= \$15000.
	420		Diesel	\$ 5,603	\$ 9,200	\$ 5,308	\$ 8,000	\$ 559	
	430		Fuel	\$ 4,947	\$ 6,900	\$ 5,542	\$ 7,200	\$ 578	
	440		Heating Fuel	\$ 10,263	\$ 6,600	\$ 7,307	\$ 15,000		
	450		Power	\$ 3,669	\$ 4,500	\$ 3,292	\$ 4,800		
	510		Building	\$ 1,933	\$ 2,500	\$ 1,004	\$ 2,500		
	520-530		Equipment & Vehicle Maintenance	\$ 4,616	\$ 19,700	\$ 6,886	\$ 20,000	\$ 23,413	
		Total	\$ 38,662	\$ 104,641	\$ 33,139	\$ 112,741	\$ 24,632		

405000	710		Fees/Permits	\$ 2,567	\$ 1,200	\$ -	\$ 3,000	
	740		Property Tax	\$ 63	\$ 70	\$ 63	\$ 70	
		Total	\$ 2,630	\$ 1,270	\$ 63	\$ 3,070		

406000	830	Capital Outlay	Principal					
			Interest Expense					
521000	896		Reserve Transfers from Fund					
		Total Debt Service		\$ -	\$ -	\$ -		

		Total Operating Expenses	\$ 113,405	\$ 349,767	\$ 169,566	\$ 501,918	\$ 336,675	
		Over/Under from Operations	\$ 84,038	\$ 20,878	\$ 129,226	\$ (195,982)	\$ 93,496	
		General/Directors Allocation	\$ 44,206	\$ 29,459	\$ 23,200	\$ 52,946		
		Net Income/Loss	\$ 39,832	\$ (8,581)	\$ 106,026	\$ (248,928)	\$ 93,496	
		Set asides pending audits	\$ 13,411					
		Contingency Cash Reserves	\$ 416,119					
		Strike Team Cash (Non-operating)	\$ 100,971					
		Ambulance Fund & equipment donations	\$ 61,790					
		Strike Team Equipment Repair	\$ 31,140					
		S.T. Future Wages	\$ 153,903					
		Total Existing Reserves	\$ 777,334					

		Alleys Fund (1050)					
Revenue		2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3- 31-2024	2023 -24 Budget	2023-24 Budget Assumptions	
Account	Object						
302100	Utility Fees	\$ 39,720	\$ 40,710	\$ 31,126	\$ 40,710	Anticipated revenues of \$45,429 includes utility fees, interest income based on 3.99% of the \$117019 that we are earning annually in interest on LAIF reserves.	
304160	Interest*	\$ 2,252	\$ 1,443	\$ 3,894	\$ 4,669	3.99% of the interest earned on LAIF reserves.	
	Donations/OtherIncome	\$ 50		\$ 5	\$ 50		
	Total Revenue	\$ 42,022	\$ 42,153	\$ 35,025	\$ 45,429		
Expenses							
401100	110	Salaries	\$ 26,742	\$ 14,771	\$ 12,736	\$ 27,000	Increased due to last year's large storm and extra plowing needs to pay O/T & on-call, etc.
	230	PERS	\$ 1,699	\$ 1,062	\$ 921	\$ 1,879	PERS keeps increasing by 10% annually.
	220-240	Payroll Taxes	\$ 2,370	\$ 1,278	\$ 1,149	\$ 2,500	Increased for extra s payroll if there is a lot of snow.
401300	270	Group Health Benefits-Active	\$ 4,272	\$ 5,679	\$ 3,668	\$ 6,352	Increased to allow for health insurance increases.
	280	Worker's Comp	\$ 1,563	\$ 1,168	\$ 1,191	\$ 1,760	\$1345 payroll, + 3% of 7314 from general fund + 10% increase likely=1760.
		Total Employee Costs	\$ 36,646	\$ 23,958	\$ 19,665	\$ 39,491	
402000	310	Insurance	\$ 3,435	\$ 2,200	\$ 3,960	\$ 4,000	Increased to cover possible claims/damages from plowing.
	360	Uniforms	\$ 302	\$ 200	\$ 1,030	\$ 300	
	365	Safety	\$ -	\$ 300	\$ -	\$ 400	Increased to allow employees to buy safety items (i.e. non-slip shoes, chains for shoes, etc.
		Total Other Costs	\$ 3,737	\$ 2,700	\$ 4,990	\$ 4,700	
403000	400	Supplies	\$ 2,588	\$ 5,000	\$ 3,379	\$ 2,500	Tree loppers & oil, gate locks, blacktop patch, lumber for repairs, gloves, etc.
	420	Diesel	\$ 5,109	\$ 3,000	\$ 1,389	\$ 6,000	
	430	Fuel	\$ 1,339	\$ 2,000	\$ 1,488	\$ 1,500	
	510	Building/Grounds	\$ -	\$ 5,500	\$ 6	\$ 6,000	Increased for purchase of alley gravel.
	520	Equipment Maintenance	\$ 3,781	\$ 2,000	\$ 1,062	\$ 3,800	Bolts for snowplowing equip., backhoe repairs, pins, drill bits for snowplow repairs, epoxy for loader, JD 410G steering repair.
	530	Vehicle Maintenance	\$ 2,219	\$ 800	\$ 656	\$ 2,300	
		Total Supplies,Maintenance, Hardware	\$ 15,036	\$ 18,300	\$ 7,980	\$ 22,100	
		Total Operating Expenses	\$ 55,419	\$ 44,958	\$ 32,635	\$ 66,291	
		Over/Under from Operations	\$ (13,397)	\$ (2,805)	\$ 2,390	\$ (20,862)	
405000	799	General Fund/Directors Allocation	\$ 14,730	\$ 25,540	\$ 8,896	\$ 26,473	3% of the \$882431 for General/Director's Allocation.
		added from Reserves	\$ 15,000				
		Net Income/Loss	\$ (13,397)	\$ (2,805)	\$ 2,390	\$ (32,335)	
		Net Income/Loss after G & D split	\$ (28,127)	\$ (28,345)	\$ (6,506)	\$ (47,335)	
		Reserves					
		Winter Storm Disaster Fund	\$ 34,902				
		Allocated Reserves for Asset Replacement	\$ 104,965				
		set asides pending audits	\$ 7,500				

Street Lights Fund

Revenue		2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Budget
Account	Object				
302130	Residential Services			\$ 1,584	1600
302100	Utility Fees	\$ 18,350	\$ 19,408	\$ 14,968	\$ 18,500
	Total Revenue	\$ 18,350	\$ 19,408	\$ 16,552	\$ 20,100
Expenses					
403000	450 Power	\$ 18,537	\$ 18,000	\$ 13,794	\$ 18,500
	Net Income/Loss	\$ (187)	\$ 1,408	\$ 2,758	\$ 1,600

Street Lights Fund

Revenue		2022-23 UnauditedA ctuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Budget
Account	Object				
302130	Residential Services			\$ 1,584	1600
302100	Utility Fees	\$ 18,350	\$ 19,408	\$ 14,968	\$ 18,500
	Total Revenue	<u>\$ 18,350</u>	<u>\$ 19,408</u>	<u>\$ 16,552</u>	<u>\$ 20,100</u>
Expenses					
403000	450 Power	\$ 18,537	\$ 18,000	\$ 13,794	\$ 18,500
	Net Income/Loss	<u>\$ (187)</u>	<u>\$ 1,408</u>	<u>\$ 2,758</u>	<u>\$ 1,600</u>

Park Fund (1070)

Revenue		2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3/31/24	2023 -24 Proposed Budget	
301100	Tax Revenue	\$ 46,020	\$ 50,586	\$ 58,800	\$ 50,586	
303100	Rent-Scout Hall	\$ 2,878	\$ -	\$ 545	\$ 2,900	
303110	Rent-Concessions	\$ 175	\$ -	\$ -	\$ 175	
303120	Rent-Park	\$ 815	\$ -	\$ 1,808	\$ 815	
304110	Other Income/Donations	\$ 258	\$ 4,000	\$ 740	\$ 250	
2.47%	304160 Interest*	\$ 1,499	\$ 1,160	\$ 2,411	\$ 2,890	2.47% of the 117,019 we currently receive annually on reserves interest.
117019	Total Revenue	\$ 51,645	\$ 55,746	\$ 64,304	\$ 57,616	
Expenses						
401100	110 Salaries	\$ 21,708	\$ 23,006	\$ 18,671	\$ 35,328	4% of general fund =10,022+ P/T park employee's salary=\$25,306.
401300	210-240 Payroll Taxes	\$ 2,462	\$ 2,263	\$ 1,626	\$ 3,000	
	Worker's Comp	\$ 3,507	\$ 1,995	\$ 2,672	\$ 4,000	
	270 Group Health Benefits-Active	\$ 5,208	\$ 2,779	\$ 4,521	\$ 5,500	
	230 PERS	\$ 733	\$ 525	\$ 747	\$ 854	
	Total Payroll Expense	\$ 33,618	\$ 30,568	\$ 28,237	\$ 48,682	
402000						
	310 Insurance	\$ 3,384	\$ 4,388	\$ 3,902	\$ 4,000	
	360 Uniforms	\$ -	\$ 200	\$ -	\$ 100	
	Attorney	\$ -	\$ -	\$ 240	\$ 300	
	365 Safety	\$ 42	\$ 300	\$ 125	\$ 100	
	Total Other Costs	\$ 3,426	\$ 4,888	\$ 4,267	\$ 4,500	
403000						
	400 Supplies	\$ 432	\$ 1,100	\$ 461	\$ 2,000	Increased to allow for purchase of sprinklers and time clocks.
	415 Janitorial Supplies	\$ -	\$ 1,000	\$ -	\$ 500	
	430 Fuel	\$ 449	\$ 800	\$ 168	\$ 700	
	440 Heating Fuel	\$ 2,813	\$ 2,200	\$ 1,830	\$ 3,000	
	450 Power	\$ 1,099	\$ 1,200	\$ 1,124	\$ 1,100	
	510 Building	\$ 385	\$ 800	\$ 98	\$ 800	
	520-530 Equipment & Vehicle Maintenance	\$ 550	\$ 500	\$ 169	\$ 550	
	Total	\$ 5,728	\$ 7,600	\$ 3,850	\$ 8,650	
405000						
	740 Property Tax	\$ 95	\$ 180	\$ 95	\$ 100	
	Total	\$ 95	\$ 180	\$ 95	\$ 100	
	Total Operating Expenses	\$ 42,867	\$ 43,236	\$ 36,449	\$ 61,932	
	Over/Under from Operations	\$ 8,778	\$ 12,510	\$ 27,855	\$ (4,316)	
405000	799 General/Director's Allocation	\$ 19,640	\$ 34,053	\$ 11,861	\$ 35,297	4% of the General/Director's allocation of \$882431.
	Net Income/Loss	\$ 23,227	\$ 9,183	\$ 24,588	\$ 26,635	
	Net Income/Loss After G & D Split	\$ (10,862)	\$ (21,543)	\$ 15,994	\$ (39,613)	
Reserves	Emergency Capital Reserves	\$ 10,000				
	Contingency Cash Reserves	\$ 10,000				
	Park Fund	\$ 46,755				
	Set asides Pending Audits	\$ 11,800				
	Reserves as of 03-31-24	\$ 91,251				
	Less: Accumulated Reserves	\$ 78,555				
	Reserves that can be Allocated for Asset Replacement	\$ 12,696				

Library Fund (1080)

Account	Object		2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Proposed Budget	
Revenue							
301100		301100 Tax Revenue	\$ 6,613	\$ 6,706	\$ 8,454	\$ 6,706	
304100		304110 Other Income/Donations	\$ 1,449	\$ 1,000	\$ 321	\$ 1,500	
304160	0.093	304160 Interest*	\$ 63	\$ 49	\$ 91	\$ 1,088	Based on percent of the interest earned from reserves/LAIF account.
		Total Revenue	\$ 8,125	\$ 7,755	\$ 8,866	\$ 9,294	
Expenses							
40110	110	Salaries	\$ 1,844	\$ 3,249	\$ 1,384	\$ 2,569	No longer pay library salary. \$63 payroll, +1% of general=2568.55.
		Payroll Taxes	\$ 104	\$ 449	\$ 115	\$ 130	Line was not in original budget will add with amendment.
		Employee Health Benefits	\$ 907	\$ 11	\$ 1,126	\$ 1,200	Line was not in original budget will add with amendment.
		PERS	\$ 37	\$ 2	\$ 97	\$ 120	Line was not in original budget will add with amendment.
402000	310	Insurance	\$ 283	\$ 394	\$ 326	\$ 350	
		Total	\$ 3,175	\$ 4,105	\$ 3,048	\$ 4,369	
403000	400	Supplies	\$ 24	\$ -	\$ -	\$ 25	
	410	Office Supplies	\$ 92	\$ -	\$ -	\$ 100	
	440	Heating Fuel	\$ 1,472	\$ 800	\$ 1,001	\$ 1,600	
	450	Power	\$ 1,065	\$ 1,200	\$ 877	\$ 1,400	
	510	Building	\$ 89	\$ 2,000	\$ -	\$ 500	
		Total	\$ 6,200	\$ 8,499	\$ 5,252	\$ 8,344	
		Total Operating Expenses	\$ 9,375	\$ 12,604	\$ 8,300	\$ 12,713	
405000	799	Over/Under from Operations	\$ (1,250)	\$ (4,849)	\$ 566	\$ (3,419)	
		General/Director's Allocation	\$ 4,874	\$ 8,170	\$ 2,965	\$ 8,824	
		Net Income/Loss	\$ (1,250)	\$ 12,604	\$ 8,300	\$ 12,713	
		Net income/Loss after G & D Split	\$ (6,124)	\$ (13,019)	\$ (2,399)	\$ (12,243)	
		Asset Reserves	\$ 3,444				

Refuse Fund (1090)									
Account	Object								
Revenue			2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24		2023-24 Proposed Amended Budget		
302100		2.90%	Utility Fees	\$ 414,863	\$ 410,526	\$ 326,386	\$ 422,431	Utility fees rate increase by 2.9% in January 2024	
302150			Solid Waste-Extra Refuse	\$ 2,106	\$ -	\$ 974	\$ 2,106		
302160			Green Waste	\$ 4,422	\$ -	\$ 7,642	\$ 4,500		
304160			Interest*	\$ 2,442	\$ 1,015	\$ 5,703	\$ 6,834	Interest income is 5.84% of the \$117019 we currently earn on LAIF Account.	
			Total Revenue	\$ 423,833	\$ 411,541	\$ 340,705	\$ 435,871		
Expenses							after General Fund is split		
401100	110-140		Salaries	\$ 46,585	\$ 45,840	\$ 86,031	\$ 88,392	\$ 54,564	5% raises through 2023-2025. 70% of refuse Operator's salary=39612.30 + 19% of General fund salaries=47606.Total=87218.
401200	211-240		Payroll Taxes	\$ 4,002	\$ 5,201	\$ 7,293	\$ 7,922	\$ 5,201	*Difference between 2022-23 budget is due to the split between all funds and 19% allocation to the refuse fund.
	280		Worker's Comp	\$ 2,882	\$ 4,125	\$ 3,323	\$ 4,362	\$ 3,858	
	270		Group Health Benefits-Active	\$ 25,030	\$ 17,663	\$ 21,535		\$ 26,282	Medical insurance keeps rising every year around 5-10%.
	230		PERS	\$ 3,445	\$ 3,290	\$ 6,265	\$ 6,415	\$ 6,736	Employer rates continue to rise every year by 5-10%.19% of general fund PERS=2970.
			Total Personnel Costs	\$ 81,944	\$ 76,119	\$ 124,447		\$ 96,641	
402000	310		Insurance	\$ 9,011	\$ 4,200	\$ 10,390		\$ 9,020	Increased for continuing 10-20% increases in all insurance rates.
	340		Travel	\$ 37	\$ 500	\$ 695		\$ 2,000	Commercial Driver's license related travels.
	345		Hiring	\$ 147	\$ 150	\$ 71		\$ 150	
	350		Training	\$ 61	\$ 3,000	\$ 1,162		\$ 5,500	Increased for driver's license training expenses.
	360		Uniforms	\$ 302	\$ 300	\$ 47		\$ 300	
	365		Safety	\$ 309	\$ 400	\$ 88		\$ 500	Increased for extra safety related items.
	392		Professional Services	\$ 172	\$ 600	\$ 50		\$ 300	
			Total Other Costs	\$ 10,039	\$ 9,150	\$ 12,503		\$ 17,770	
403000	400		Supplies	\$ 1,340	\$ 800	\$ 2,732		\$ 13,000	increased for purchase of new 2 yd. dumpsters. Last year's greenwaste signs (\$925).
	420		Diesel	\$ 12,253	\$ 13,800	\$ 9,794		\$ 13,800	
	430		Fuel	\$ 1,791	\$ 700	\$ 1,501		\$ 1,800	
	520		Equipment Maintenance	\$ 3,751	\$ 6,000	\$ 14,706		\$ 6,000	Increased for lids for new dumpsters.Last yr. actuals: gloves, backhoe tire repairs, parts for refuse carts, weld supplies, shop grease.
	530		Vehicle Maintenance	\$ 4,929	\$ 1,800	\$ 5,096		\$ 5,000	Backhoe fittings, oil & fuel filters, tire service, chain tighteners, tire mounting & bal, hydraulic oil, etc.
			Total Supplies/Maintenance/Hardware	\$ 24,064	\$ 23,100	\$ 33,829		\$ 39,600	
405000	710		Fees/Permits	\$ 45,786	\$ 52,000	\$ 36,846		\$ 52,000	Dump fees, D.O.T. Compliance fees.
			Total	\$ 45,786	\$ 52,000	\$ 36,846		\$ 52,000	
Debt Service									
404000	615		Principal	\$ 55,907	\$ 61,161	\$ 43,057		\$ 55,907	
			Interest Expense	\$ 5,254		\$ 2,814		\$ 5,254	
			Total Debt Service	\$ 61,161	\$ 61,161	\$ 45,871		\$ 61,161	
			Total Operating Expenses	\$ 222,994	\$ 221,530	\$ 253,496		\$ 267,172	
			Over/Under from Operations	\$ 200,839	\$ 190,011	\$ 87,209		\$ 168,699	
405000	799		General/Director's Allocation	\$ 139,074	\$ 161,753	\$ 56,342		\$ 168,517	
			Net Income/Loss	\$ 83,920	\$ 59,777	\$ 197,154		\$ 98,655	
Reserves			Committed Rate Study Reserves	\$ 23,364					
			Set asides Pending Audits	\$ 5,855					
			General Refuse	\$ 199,841					
			Contingency Cash Reserves	\$ 80,000					
			Total RCAC Reserves	\$ 103,364					
			Reserve Value as of 3-31-24	\$ 215,838					
			Reserves Allocated to Asset Replacement	\$ 112,474					

Assumptions

Sewer Fund

Revenue			2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Budget
Account	Object					
302100	1.80%	Utility Fees	\$ 534,740	\$ 545,580	\$ 433,146	\$ 555,400
302120		Connection Fees	\$ 4,950	\$ -	\$ -	\$ 4,950
304160		Interest*	\$ 23,327	\$ 15,486	\$ 38,704	\$ 46,410
		Total Revenue	\$ 563,017	\$ 561,066	\$ 471,850	\$ 606,760
Expenses						
401100	110-140	Salaries	\$ 54,428	\$ 44,217	\$ 91,671	\$ 60,000
	230	PERS	\$ 4,728	\$ 2,172	\$ 5,705	\$ 5,000
401200	210-240	Payroll Taxes	\$ 3,385	\$ 2,858	\$ 7,900	\$ 4,909
401300	280	Worker's Comp	\$ 3,727	\$ 2,615	\$ 2,839	\$ 4,000
	270	Group Health Benefits-Active	\$ 15,135	\$ 11,615	\$ 36,225	\$ 16,000
		Total Employee Costs	\$ 81,403	\$ 63,477	\$ 144,340	\$ 89,909
402000	310	Insurance	\$ 8,561	\$ 6,371	\$ 9,871	\$ 9,417
	340	Travel	\$ -	\$ 500	\$ 22	\$ 300
	345	Hiring	\$ 72	\$ 300	\$ 71	\$ 200
	350	Training	\$ 62	\$ 3,000	\$ 1,162	\$ 5,500
	360	Uniforms	\$ 302	\$ 300	\$ 47	\$ 315
	365	Safety	\$ 309	\$ 600	\$ 88	\$ 500
	370	Memberships	\$ 498	\$ 700	\$ 673	\$ 700
	392	Professional Services	\$ 6,822	\$ 20,000	\$ 10,178	\$ 7,000
		Total	\$ 16,626	\$ 31,771	\$ 22,112	\$ 23,932
403000	400	Supplies	\$ 1,347	\$ 3,900	\$ 1,726	\$ 7,000
	420	Diesel	\$ 1,999	\$ 1,200	\$ 1,389	\$ 3,000
	430	Fuel	\$ 1,247	\$ 600	\$ 1,483	\$ 1,309
	520	Equipment Maintenance	\$ 2,924	\$ 3,000	\$ 1,091	\$ 3,500
	530	Vehicle Maintenance	\$ 1,075	\$ 1,000	\$ 621	\$ 1,500
		Total	\$ 8,592	\$ 9,700	\$ 6,310	\$ 16,309
Debt Service						
404000		Principal	\$ 82,151	\$ 101,619	\$ 45,850	\$ 83,130
	615	Interest Expense	\$ 19,467	\$ -	\$ 13,415	\$ 20,968
		Total Debt Service	\$ 101,618	\$ 101,619	\$ 59,265	\$ 104,098
		Total Operating Expenses	\$ 208,239	\$ 206,567	\$ 232,027	\$ 234,248
		Over/Under from Operations	\$ 354,778	\$ 354,499	\$ 239,823	\$ 372,512
405000	799	General/Director's Allocation	\$ 159,913	\$ 293,426	\$ 94,891	\$ 282,378
		Net Income/Loss	\$ 194,865	\$ 61,073	\$ 144,932	\$ 90,134
Reserves						
		Committed Rate Study Reserves	\$ 127,028			
		General Sewer	\$ 592,452			
		Set asides Pending Audits	\$ 85,429			
		Contingency Capital Reserves	\$ 80,000			
		Total RCAC Reserves	\$ 207,028			
		Reserves as of 3-31-24	\$ 1,464,459			
		Less: Accumulated Reserves	\$ 884,909			
		Reserves allocated to Asset Replacement	\$ 579,550			

Utility fees increase by 1.8%
Based on 1 new sewer connection.
39.66% of the \$117,019.20 earning in reserves interest.

After Split (Actuals)

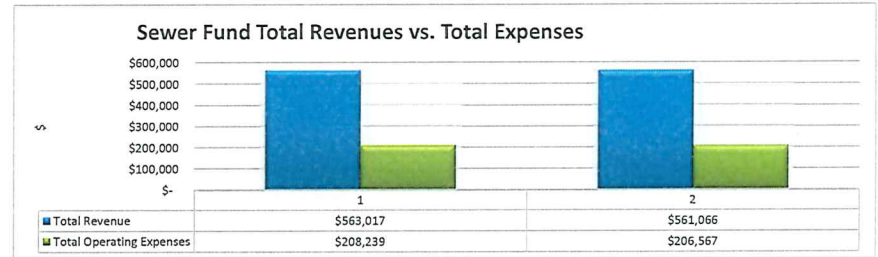
85,241 10,920 sewer salary + 32% of general fund salaries. Before split it is \$54,428.
10,194 3970 from PR +6225 from split.
8,385 5000 of actuals is 32% of taxes in general fund.
41,944 WC increases by at least 10-15%
32% of general fund health benefits=\$26,809. Health premiums up 10-15%.

Rates continue to increase annually by at least 10%.

Increased for CDL license requirements for training.

CRWA Membership
Wastewater Monitoring (Quarterly)

Increased for gravel & pipe for dykes. Actuals: shop supplies, hydrant for sewer ponds, blacktop patch.



32% of 882431.

1-Proposed 23-24 budget
2-2022-23 budget
3-2022-23 actuals

Water Fund

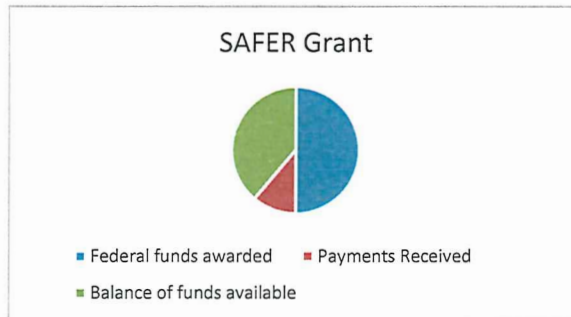
Revenue			2022-23 Unaudited Actuals	2022-23 Budget	2023-24 Actuals as of 3-31-24	2023 -24 Budget	Budget Assumptions
Account	Object						
302100	3.4%	Utility Fees	\$ 636,349	\$ 601,662	\$ 486,843	\$ 622,119	Utility revenue rate increase of 3.4%.
304110		Connection fees	\$ 20,000	\$ -	\$ 8,971	\$ 20,000	Connection fees
		Other income	\$ 42	\$ -	\$ 120	\$ 120	
304160		Interest*	\$ 10,035	\$ 4,105	\$ 24,532	\$ 29,407	25.13% of 117019 we are currently earning on LAIF account.
		Total Revenue	\$ 666,426	\$ 605,767	\$ 520,466	\$ 671,645	
							After Split
401100	110-140	Salaries	\$ 49,176	\$ 64,509	\$ 131,501	\$ 83,903	\$ 134,990 Amount above 2023-24 budget column in actuals is due to the split among other funds.
	230	PERS	\$ 4,326	\$ 4,305	\$ 10,361	\$ 7,810	\$ 9,394 All actuals are higher due to hours charged to Mud Creek incident, removal of half-yr. salary for PWS last yr., 35% of general fund salaries.
401200	210-240	Payroll Taxes	\$ 4,428	\$ 5,552	\$ 10,782	\$ 7,036	\$ 11,798
401300	280	Worker's Comp	\$ 4,663	\$ 4,866	\$ 5,302	\$ 7,000	\$ 6,960
	270	Group Health Benefits-Active	\$ 19,377	\$ 23,197	\$ 39,817	\$ 26,553	\$ 45,930 After split of funds.
		Total Employee Costs	\$ 81,970	\$ 102,429	\$ 197,763	\$ 132,302	
402000	310	Insurance	\$ 16,785	\$ 17,767	\$ 19,352	\$ 17,767	
	320	Telephone	\$ -	\$ 500	\$ -	\$ 500	
	330	Publications	\$ 527	\$ -	\$ -	\$ 600	actual # was for Ordinance 30 publishing in paper.
	340	Travel	\$ 40	\$ 1,000	\$ 45	\$ 3,000	Increased for CDL's and distribution classes.
		Total	\$ 17,352	\$ 19,267	\$ 19,397	\$ 21,867	
402000	350	Training	\$ 62	\$ 3,000	\$ 1,733	\$ 6,000	Increased for CDL's and distribution classes.
	360	Uniforms	\$ 259	\$ 300	\$ 47	\$ 300	
	365	Safety	\$ -	\$ 600	\$ 88	\$ 600	
	345	Hiring	\$ 72	\$ -	\$ 71	\$ 200	
	370	Memberships	\$ 803	\$ 800	\$ 1,160	\$ 850	CSDA, SWRCB, etc. 14129 split among all funds.
	390	Attorney	\$ 2,115	\$ 30,000	\$ -	\$ 5,000	
	392	Professional Services	\$ 1,501	\$ 5,500	\$ 1,808	\$ 5,500	water sampling/testing.
		Total	\$ 4,812	\$ 40,200	\$ 4,907	\$ 18,450	
403000	400	Supplies	\$ 10,466	\$ 4,300	\$ 7,903	\$ 10,500	1/4 chainsaw files, oxygen, signs, test manuals, copper coil, galv. Mall, strap saddle, kupferle iron cap, hose bibs,coupling-Ford, etc.
	420	Diesel	\$ 1,949	\$ 1,800	\$ 1,389	\$ 2,500	
	430	Fuel	\$ 1,659	\$ 2,400	\$ 1,483	\$ 2,400	Total fuel cost for year is \$13,294, split among all funds.
	520	Equipment Maintenance	\$ 2,720	\$ 9,600	\$ 1,587	\$ 5,000	
	530	Vehicle Maintenance	\$ 1,075	\$ 1,000	\$ 621	\$ 1,200	
405000	710	Fees/Permits	\$ 7,047	\$ 7,600	\$ 3,320	\$ 7,600	Udgrnd Svc. Alert membership, SWRCB water permit, USDA line permit.
		Total	\$ 24,916	\$ 26,700	\$ 16,303	\$ 29,200	
Debt Service							
404000	610	Principal					
		Interest Expense	\$ 3,522	\$ 1,680	\$ 683	\$ 3,525	pay interest only payments of 293.53 per month
		Total Debt Service	\$ 3,522	\$ 1,680	\$ 683	\$ 3,525	
		Total Operating Expenses	\$ 132,572	\$ 190,276	\$ 202,502	\$ 3,525	
		Over/Under from Operations	\$ 533,854	\$ 415,491	\$ 469,143	\$ (3,525)	
405000	799	General/Director's Allocation	\$ 174,904	\$ 297,966	\$ 103,787	\$ 308,851	35% of the 882431 for General/Directors allocation.
		Net Income/Loss	\$ 358,950	\$ 117,525	\$ 160,293	\$ (3,525)	
Reserves							
		Committed Rate Study Reserves	\$ 147,748				
		General Water	\$ 596,490				
		Main Line Project	\$ 38,959				
		Assigned Set asides Pending Audits	\$ 65,189				
		Contingency Cash Reserves	\$ 80,000				
		Total RCAC Reserves	\$ 227,748				
		Accumulated Reserves as of 3-31-24	\$ 928,386				
		Less: RCAC Reserves	\$ 227,748				
		Reserves Allocated to Asset Replacement	\$ 700,638				

Safer Grant Budget (5004)

11/25/2021 to 11/24/2025

Federal funds awarded	\$ 435,340.50
Payments Received	\$ 97,019.91
Balance of funds available	\$ 338,320.59

Category	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Remaining
	Year 1	Year 1	Year 2	Year 2	Year 3	Year 3	Year 4	Year 4	
Salaries (includes WC, UI, MC, SS)	\$ 48,338.00	\$ -	\$ 56,732.00	\$ 43,427.01	\$ 58,490		\$ 60,320		\$ 180,452.99
Fringe Benefits (Health ins. Based on 34% of salary)	\$ 16,434.92	\$ -	\$ 19,288.88	\$ 15,524.60	\$ 19,886.60		\$ 20,508.80		\$ 60,594.60
Personal Protective Equipment (PPE)	\$ 35,241.30	\$ -	\$ -	\$ 17,012.64	\$ -		\$ -		\$ 18,228.66
Train-the-Trainer Training	\$ 1,500.00	\$ -	\$ -	\$ 904.17	\$ -		\$ -		\$ 595.83
Basic Minimum Firefighter Training	\$ 5,000		\$ 1,500	\$ 1,232.71	\$ 1,500		\$ 1,500		\$ 8,267.29
Non-Uniform Clothing (Shirts, jackets, pullovers)	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200		\$ 200		\$ 800.00
Print Marketing (flyers, brochures, banners, signs)	\$ 2,200.00		\$ 1,200.00	\$ 827.60	\$ 1,200		\$ 1,200		\$ 4,972.40
Media Marketing (TV, radio, internet, etc.)	\$ 2,500.00		\$ -	\$ 912.00	\$ -		\$ -		\$ 1,588.00
Nominal Stipend points-based system	\$ 20,000		\$ 20,000	\$ 17,179.18	\$ 20,000		\$ 20,000		\$ 62,820.82
Total (Funds Remaining)									\$ 338,320.59
Percent of Funds Expended	22.29%								





Appendix A-Capital Reserve Accounts-Living Document April 2024

Fund	Account Title	Annual Amount	Year Revised	Purpose
General (1010)	Admin, Office, OPEB, Equipment, building Facility & Maintenance	\$5,000 to 20,000	2024	Replacement/Repair of office computers & equipment, software, office & shop building maintenance & repair. OPEB (CERBT & CEPPT) Trusts to pay unfunded liabilities.
Fire/Ambulance (1040-1041)	Ambulance & Strike Team Equipment	\$10,000 to 40,000	2024	30% strike team revenue to replace/repair equipment/vehicles, replacement/repair of ambulance & related equipment, SCBA's, Strike Team future wages, Fire hall building maintenance, new ambulance, Paramedic Program.
Alleys (1050)	Winter Storm Disaster Fund, future trucks & equipment	\$5000 to 30,000	2024	Winter Storm Disaster Fund, New future Loader, backhoe, future dump truck/trucks, road base.
Park (1070)	Park Fund, Lawnmower, future trucks, dump truck, backhoe, loader.	\$1,000 to \$10,000	2024	Future lawnmower, scout hall & park buildings maintenance/repair, future loader, backhoe, trucks, park funds.
Library (1080)	Building Maintenance	\$1,000 to \$5,000	2024	Library office & Building Maintenance/Repair, Library Fund.
Refuse (1090)	Future loader, backhoe, trucks, refuse truck repairs/maintenance	\$3,000 to 20,000	2024	Refuse truck repairs/maintenance, future trucks, future loader, backhoe, additional dumpsters, cans, greenwaste maintenance, etc.
Sewer (2000)	Future loader, trucks, sewer camera, future dump truck	\$1,000 to \$10,000	2024	Future trucks, loader, backhoe, sewer camera, future trucks, SCADA system, sewer system maintenance.
Water (3000)	Future loader, backhoe, Scada system, future trucks	\$5,000 to \$30,000	2024	Replacement/Repair of water system equipment & tools due to failing water mains & distribution system, SCADA, future trucks, loader, backhoe.

Capital Replacement Program (Cash-Needs Approach)

Exhibit 1

General

Date: 4/11/24

System Number 1010

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belong ing to	Estimated Historic Cost (only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required
Replacement of Existing Capital Assets																	
1	District Office	1966	18,000	H	100%	\$18,000	70	58	60,085	12	12	280,289	2%	98%	0%	3,020	203
1	Equipment Garage & Pump House	1966	210,433	H	100%	\$210,433	30	58	702,436	-28	0	682,518	0%	0%	100%	0	0
1	Shop	1966	10,000	H	100%	\$10,000	70	58	33,381	12	12	155,716	0%	0%	100%	0	0
1	Building Improvements	1976	1,578	H	100%	\$1,578	30	48	4,279	-18	0	5,118	2%	98%	0%	215	0
1	Equip. Barn Doors	1999	2,778	H	100%	\$2,778	30	25	4,671	5	5	9,010	100%		0%	11,739	-564
1	Parking Lot	1999	3,600	H	100%	\$3,600	30	25	6,053	5	5	11,676	100%	0%	85%	15,213	-731
1	Electrical Improvements EQ Barn	2001	868	H	100%	\$868	25	23	1,400	2	2	2,314	100%		0%	3,519	Not Cap.
1	Office/Bathroom Renovations	2003	1,482	H	100%	\$1,482	30	21	2,293	9	9	4,807	100%		0%	5,763	Not Cap.
1	Back Entry & Steps	2003	1,146	H	100%	\$1,146	25	21	1,773	4	4	3,055	100%		0%	4,456	Not Cap.
1	Handicap Restrooms Office	2003	793	H	100%	\$793	25	21	1,227	4	4	2,114	100%		0%	3,084	Not Cap.
1	Office Building Roof	2004	4,270	H	100%	\$4,270	20	20	6,471	0	0	9,356	100%		0%	16,263	0
1	ADA Ramp Main Office	2008	3,000	H	100%	\$3,000	30	16	4,183	14	14	9,730	100%		0%	10,515	-78
1	Transfer Switch	2011	1,742	H	100%	\$1,742	15	13	2,282	2	2	3,137	100%		0%	5,736	Not Cap.
1	Containment Tray	2010	1,732	H	100%	\$1,732	15	14	2,317	1	1	3,119	100%		0%	5,823	Not Cap.
1	Barn Doors	2012	1,636	H	100%	\$1,636	15	12	2,099	3	3	2,946	100%		0%	5,277	Not Cap.
1	Carpet & Vinyl in Office	2013	4,059	H	100%	\$4,059	15	11	5,102	4	4	7,310	100%		0%	12,822	-1,392
1	Office Remodel	2013	9,837	H	100%	\$9,837	25	11	12,364	14	14	26,224	100%		0%	31,074	-407
1	Caselle Accounting Software	2024	60,849	H	100%	\$60,849	20	0	60,849	20	20	133,328	100%		0%	152,936	-1,292
1	Office, shop fire extinguishers	2023	255	H	100%	\$255	5	1	260	4	4	310	100%		0%	654	Not Cap.
1	2 Air Purifiers	2021	182	H	100%	\$182	10	3	194	7	7	269	100%		0%	487	Not Cap.
1	Base Rock for Storage Container	2023	3,908	H	100%	\$3,908	20	1	3,990	19	19	8,563	100%		0%	10,029	-97
1	Storage Container Office	2023	4,900	H	100%	\$4,900	20	1	5,003	19	19	10,737	100%		0%	12,574	-122
1	Tools/Supplies	2023	3,908	H	100%	\$3,908	10	1	3,990	9	9	5,785	100%		0%	10,029	-484
1	A/C Unit GM office	2023	172	H	100%	\$172	5	1	176	4	4	209	100%		0%	441	Not Cap.
1	Handles for Snow Shovels	2023	118	H	100%	\$118	5	1	120	4	4	144	100%		0%	303	Not Cap.
1	Honeywell A/C	2023	483	H	100%	\$483	5	1	493	4	4	588	100%		0%	1,239	Not Cap.
1	Stihl Br600 Backpack Blower	2021	532	H	100%	\$532	10	3	566	7	7	787	100%		0%	1,423	Not Cap.
1	New Battery Op Shop Tool	2022	1,095	H	100%	\$1,095	5	2	1,141	3	3	1,332	100%		0%	2,869	Not Cap.
1	6 Digital Cameras & sec. sys. Equipment	2023	1,419	H	100%	\$1,419	5	1	1,449	4	4	1,726	100%		0%	3,641	Not Cap.
1	Front-end tires for Svc. Truck	2021	621	H	100%	\$621	5	3	661	2	2	756	100%		0%	1,661	Not Cap.
1															0%	0	0

203

Capital Replacement Program (Cash-Needs Approach)

Park

Exhibit 1

Date: 4/11/24

System Number 1070

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belonging to	Estimated Historic Cost (only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required
Replacement of Existing Capital Assets																	
1	Scout Hall Lot	1966	5,000	H	100%	\$5,000	50	58	16,690	-8	0	35,533	100%	0%	0%	5,104	0
1	Upper Hoo-Hoo Park	1966	20,000	H	100%	\$20,000	75	58	66,761	17	17	378,905	2%	98%	0%	408	404
1	Lower Hoo-Hoo Park	1966	60,000	H	100%	\$60,000	75	58	200,283	17	17	1,136,715	2%	98%	0%	1,225	1,213
1	Scout Hall & Remodel	1966	66,798	H	100%	\$66,798	50	58	222,975	-8	0	474,712	0%	0%	100%	0	0
1	Park Building	1976	15,000	H	100%	\$15,000	50	48	40,675	2	2	106,600	2%	98%	0%	249	939
1	Ballfield Lights	2000	14,148	H	100%	\$14,148	10	24	23,298	-14	0	20,942	100%	0%	85%	7,125	0
1	Scout Hall Remodel	1988	27,494	H	100%	\$27,494	40	36	58,098	4	4	131,999	0%		100%	0	0
1	Park Project	1993	201,696	H	100%	\$201,696	50	31	384,145	19	19	1,433,390	2%	98%	0%	2,350	1,318
1	Bleachers & Benches	1995	11,249	H	100%	\$11,249	30	29	20,552	1	1	36,485	2%	98%	0%	126	604
1	Parking lot, sidewalks, lights	2000	24,200	H	100%	\$24,200	25	24	39,850	1	1	64,513	2%	98%	0%	244	1,047
1	Concession Stand & Restrooms	2004	81,946	H	100%	\$81,946	25	20	124,177	5	5	218,455	2%	98%	0%	760	713
1	Scout Hall Re-siding	2008	24,304	H	100%	\$24,304	20	16	33,891	4	4	53,253	100%		0%	10,365	10,623
1	5 Gazebos & Picnic Area	1993	67,865	H	100%	\$67,865	30	31	129,254	-1	0	220,113	100%		0%	39,531	0
1	Pavillion	2011	136,781	H	100%	\$136,781	30	13	179,209	17	17	443,635	2%	98%	0%	1,096	437
1	Bocce Ball Courts	2011	32,877	H	100%	\$32,877	30	13	43,075	17	17	106,633	100%	0%	0%	13,174	5,250
1	Electrical in Pavillion	2013	5,699	H	100%	\$5,699	15	11	7,163	4	4	10,264	100%		0%	2,191	1,999
1	Playground Surface & Equipment	2000	43,138	H	100%	\$43,138	25	24	71,036	1	1	114,999	0%	100%	0%	0	0
1	John Deere Lawn Mower	2021	16,249	H	100%	\$16,249	20	3	17,294	17	17	35,604	100%	0%	0%	5,289	1,701
1	2023 CAT Backhoe (new) (2.5%)	2024	4,086	H	100%	\$4,086	20	0	4,086	20	20	8,953	100%	0%	0%	1,250	364
1	2006 Ford F-150 Truck	2018	2,207	H	100%	\$2,207	10	6	2,500	4	4	3,267	100%	0%	0%	765	Not Cap.

201612 total

Capital Replacement Program (Cash-Needs Approach)

Library

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belonging to	Estimated Historic Cost (only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required	
Replacement of Existing Capital Assets																		
1	Library Site	1974	3,500	H	100%	\$3,500	50	50	9,894	0	0	24,873	100%	0%	0%	2,902	0	
1	Library Building	1974	32,633	H	100%	\$32,633	50	50	92,245	0	0	231,912	2%	98%	0%	541	0	
1																	0	0
1																	0	0

Refurbishing Schedule
 Include everything that extends the life of an asset
 Examples include: Overhaul of tanks, rebuilding pipes
 Exclude: Routine maintenance (Routine maintenance)
 Examples to exclude: Valve exercises, leak repair
 Enter the amount of the enterprise's share of the r

Exhibit 1
 Date: 4/10/24
 System Number 0

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belonging to Solid	Estimated Historic Cost (Solid Waste only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required	Description of life-extending work
1	2023 CAT Backhoe (25%)	2024	40,856	H	100%	\$40,856	20	0	40,856	20	20	89,521	100%	0%	0%	71,150	710	
1	Used Dumpsters	2018	4,024	H	100%	\$4,024	10	6	4,558	4	4	5,957	100%	0%	0%	7,938	-507	
1	Used Refuse Cans	2018	25,511	H	100%	\$25,511	10	6	28,899	4	4	37,763	100%	0%	0%	50,327	-3,212	
1	INTL 4400 SBA 4x2 Side Load Truck	2018	214,148	H	100%	\$214,148	20	6	242,588	14	14	469,225	0%	0%	100%	0	0	
1	INTL 4400 SBA 4x2 Rear Load Refuse Truck	2018	194,641	H	100%	\$194,641	20	6	220,490	14	14	426,482	0%	0%	100%	0	0	
1	Landfill Site-17.86 Acres	1987	2,800	H	100%	\$2,800	75	37	6,041	38	38	53,047	100%	0%	85%	10,520	994	
1	Dump Truck (19.27%)	2021	19,307	H	100%	\$19,307	20	3	20,549	17	17	42,304	100%	0%	0%	35,766	285	
1	2006 Ford F-150 (12.99%)	2018	1,475	H	100%	\$1,475	20	6	1,671	14	14	3,232	100%	0%	0%	2,910	Not Cap.	
1	Signs for Greenwaste	2023	925	H	100%	\$925	50	1	944	49	49	6,570	100%	0%	0%	1,644	85	
1	176 Wheel Swivel Castors	2024	1,814	H	100%	\$1,814	20	0	1,814	20	20	3,975	100%	0%	0%	3,159	Not Cap.	
1	Parts for Refuse Cans	2022	1,168	H	100%	\$1,168	10	2	1,217	8	8	1,728	100%	0%	0%	2,120	Not Cap.	
1	John Deere backhoe fuel inj. Repair	2023	1,773	H	100%	\$1,773	5	1	1,810	4	4	2,157	100%	0%	0%	3,153	Not Cap.	
1	6 2-yard Dumpsters	2023	10,049	H	100%	\$10,049	10	1	10,260	9	9	14,875	100%	0%	0%	17,868	-365	
1	4 new backhoe tires (old BH) 25%	2023	615	H	100%	\$615		1	628	-1	-1	615	100%	0%	0%	1,094	0	
1	11964-JN (6) Rearloader metal lids	2024	857	H	100%	\$857	10	0	857	10	10	1,269	100%	0%	0%	1,493	Not Cap.	
1	12359-IN (7) Rearloader metal lids	2024	1,831	H	100%	\$1,831	10	0	1,831	10	10	2,710	100%	0%	0%	3,189	Not Cap.	
1	4 Garbage Truck Tires	2023	1,961	H	100%	\$1,961	5	1	2,002	4	4	2,366	100%	0%	0%	3,487	Not Cap.	
1					100%								0%	0%	100%	0	0	Side Loader Module Replaced \$1793.92 7/23
1					100%								100%	0%	0%	0	0	7/23 Proportional Actuator \$428.04
1					100%								100%	0%	0%	0	0	Tires for Backloader 2023 426.18
1					100%								100%	0%	0%	0	0	Front tires Side Loader \$1196.90

2074

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belong ing to Sewer	Estimated Historic Cost (Sewer only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required	
Replacement of Existing Capital Assets																		
1	Ponds	2005	2,000,000	H	100%	\$2,000,000	50	19	2,968,377	31	31	14,213,367	0%	0%	100%	0	0	
1	Sewer System	2004	21,000,000	H	100%	\$21,000,000	50	20	31,822,488	30	30	149,240,350	0%	0%	100%	0	0	
1	Sewer Laterals	2004	8,000,000	H	100%	\$8,000,000	50	20	12,122,853	30	30	56,853,467	0%	0%	100%	0	0	
1	Dump Truck (15.62%)	2021	16,296	H	100%	\$16,296	20	3	17,344	17	17	35,707	100%	0%	0%	52,762	-1,086	
1	Scada Server (50%)	2013	3,500	H	100%	\$3,500	10	11	4,399	-1	0	5,181	100%	0%	0%	13,382	0	
1	2023 new CAT Backhoe (22%)	2024	35,953	H	100%	\$35,953	20	0	35,953	20	20	78,777	100%	0%	85%	109,370	-1,713	
1	Sewer Equipment	2010	8,274	H	100%	\$8,274	10	14	11,068	-4	0	12,248	100%	0%	0%	33,670	0	
1	Sewer Equipment	2011	8,619	H	100%	\$8,619	10	13	11,293	-3	0	12,758	100%	0%	0%	34,352	0	
1	Vac Trailer	2012	136,168	H	100%	\$136,168	20	12	174,737	8	8	298,361	100%	0%	0%	531,554	-29,797	
1	Sewer Camera	2018	11,185	H	100%	\$11,185	10	6	12,670	4	4	16,557	100%	0%	0%	38,544	-5,528	
1	Sewer Vac	2012	136,168	H	100%	\$136,168	20	12	174,737	8	8	298,361	100%	0%	0%	531,554	-29,797	
1	Loader (30%)	2013	62,390	H	100%	\$62,390	20	11	78,415	9	9	136,704	50%	0%	50%	119,270	-5,808	
1					100%								0%	100%	0%	0	0	
1					100%								100%	0%	0%	0	0	
1					100%								0%	100%	0%	0	0	
1					100%								0%	0%	100%	0	0	
1					100%								0%	100%	0%	0	0	
1					100%								0%	0%	100%	0	0	
1					100%								0%	0%	100%	0	0	
1					100%								100%	0%	0%	0	0	

Capital Replacement Program
(Cash-Needs Approach)

Exhibit 1
Date: 4/11/24
System Number: 0

Refurbishing Schedule
Include everything that extends the life of an asset
Examples include: Overhaul of tanks, rebuilding pumps
Exclude: Routine maintenance (Routine maintenance
Examples to exclude: Valve exercises, leak repair
Enter the amount of the enterprise's share of the r

#	Asset	Year Acquired	Unit Cost (Historic, Current or Future)	Cost Type (H, C, F)	% Belong to Water	Estimated Historic Cost (Water only)	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required	Description of life-extending work
	Replacement of Existing Capital Assets																	
1	Trans. & Distribution System	2007	27,000,000	H	100%	\$27,000,000	50	17	38,441,593	33	19	191,860,450	0%	0%	100%	0	0	
1	Water Trans. System	1988	6,007	H	100%	\$6,007	20	36	12,693	-16	0	13,161	2%	98%	0%	432	0	
1	Water Project in Progress	1995	11,290	H	100%	\$11,290	50	29	20,627	21	29	80,234	2%	98%	0%	702	27	
1	Water Project in Progress	1996	126,808	H	100%	\$126,808	50	28	226,917	22	30	901,184	2%	98%	0%	7,718	301	
1	Water Project in Progress	1997	526,664	H	100%	\$526,664	50	27	923,057	23	31	3,742,831	2%	98%	0%	31,395	1,225	
1	Water Project in Progress	1998	46,349	H	100%	\$46,349	50	26	79,563	24	32	329,389	2%	98%	85%	2,706	106	
1	Fire Hydrants	1998	5,528	H	100%	\$5,528	10	26	9,490	-16	0	8,183	100%	0%	0%	16,139	0	
1	Water Trans. Line RD. Rep.	1999	37,095	H	100%	\$37,095	30	25	62,367	5	5	120,313	2%	0%	98%	2,121	52	
1	Water System Chlorinator	2003	14,565	H	100%	\$14,565	25	21	22,534	4	4	38,927	100%	0%	0%	38,321	54	
1	Intake Spr & Tank Proj. in Progress	2001	53,048	H	100%	\$53,048	50	23	85,558	27	27	376,995	0%	100%	0%	0	0	
1	Intake Spr & Tank Proj. in Progress	2002	288,014	H	100%	\$288,014	50	22	454,868	28	22	2,046,827	0%	100%	0%	0	0	
1	Intake Spr & Tank Proj. in Progress	2003	2,635,132	H	100%	\$2,635,132	50	21	4,077,021	29	23	18,727,050	0%	100%	0%	0	0	
1	Intake Spr & Tank Proj. in Progress	2004	1,509,929	H	100%	\$1,509,929	50	20	2,288,081	30	24	10,790,589	0%	100%	0%	0	0	
1	Fire Hydrants & Meter Pits	2004	6,441	H	100%	\$6,441	10	20	9,761	-10	0	9,535	100%	0%	0%	16,600	0	
1	Intake Spr & Tank Proj. in Progress	2005	74,163	H	100%	\$74,163	50	19	110,072	31	31	527,053	0%	100%	0%	0	0	
1	Fire Hydrants & Meter Pits	2006	8,736	H	100%	\$8,736	10	18	12,700	-8	0	12,932	100%	0%	0%	21,597	0	
1	Intake Spr & Tank Proj. in Progress	2006	357,186	H	100%	\$357,186	50	18	519,227	32	32	2,588,405	0%	100%	0%	0	0	
1	Fire Hydrants	2007	5,001	H	100%	\$5,001	10	17	7,120	-7	0	7,403	100%	0%	0%	12,109	0	
1	Water Valves & Parts	2009	26,728	H	100%	\$26,728	10	15	36,332	-5	0	39,376	100%	0%	0%	61,785	0	
1	Water Valves & Parts	2010	26,728	H	100%	\$26,728	10	14	35,754	-4	0	39,564	100%	0%	0%	60,803	0	
1	Water Valves & Parts	2011	27,293	H	100%	\$27,293	10	13	35,759	-3	0	40,401	100%	0%	0%	60,812	0	
1	Fire Hydrants	2012	16,375	H	100%	\$16,375	10	12	21,013	-2	0	24,239	100%	0%	0%	35,735	0	
1	Scadoc & Cordona Project	2012	5,336	H	100%	\$5,336	10	12	6,847	-2	0	7,888	100%	0%	0%	11,644	0	
1	Scadoc Project	2012	8,888	H	100%	\$8,888	10	12	11,405	-2	0	13,156	100%	0%	0%	19,395	0	
1	Lower Elk Bypass	2012	50,695	H	100%	\$50,695	50	12	65,053	38	38	360,270	0%	100%	0%	0	0	
1	Water Valves & Parts	2012	96,984	H	100%	\$96,984	10	12	124,454	-2	0	143,560	0%	0%	100%	0	0	
1	Water Valves & Parts	2013	12,856	H	100%	\$12,856	50	11	16,158	39	39	91,352	100%	0%	0%	27,478	1,423	
1	Water Main Replacement	2013	45,388	H	100%	\$45,388	50	11	57,046	39	39	322,561	2%	98%	0%	1,940	100	
1	Dump Truck (27.22%)	2021	27,273	H	27%	\$7,424	20	3	7,901	17	17	16,266	0%	0%	100%	0	0	
1	2000 Ford F-350 Pickup(43.53%)	2000	17,457	H	44%	\$7,599	20	24	12,513	-4	0	16,650	50%	0%	50%	10,640	0	
1	Scada System	2006	4,988	H	100%	\$4,988	10	19	7,403	-9	0	7,383	100%	0%	0%	12,589	0	
1	Scada Server (50%)	2013	3,500	H	50%	\$1,750	5	11	2,199	-6	0	2,129	100%	0%	0%	3,740	0	
1	2023 CAT Backhoe new (30%)	2024	49,027	H	30%	\$14,708	20	0	14,708	20	20	32,227	100%	0%	0%	25,012	286	
1	Water System Equipment	2008	28,243	H	100%	\$28,243	15	16	39,384	-1	0	50,864	0%	0%	100%	0	0	
1	Tapping Tool	2011	6,117	H	100%	\$6,117	10	13	8,014	-3	0	9,055	100%	0%	0%	13,629	0	
1	2006 John Deere Backhoe (35%)	2006	33,276	H	35%	\$11,647	20	18	16,930	2	0	25,519	0%	0%	100%	0	0	
1	Ditch Witch Jet Trac	2013	119,863	H	100%	\$119,863	20	11	150,649	9	9	262,633	100%	0%	0%	256,192	137	
1	Ditch Witch Pipe Trencher	2013	42,575	H	100%	\$42,575	20	11	53,510	9	9	93,286	100%	0%	0%	90,998	49	
1	Ditch Witch Yard Trencher	2013	11,503	H	100%	\$11,503	20	11	14,457	9	9	25,203	100%	0%	0%	24,585	13	
1	Loader (50%)	2013	103,983	H	100%	\$103,983	20	11	130,690	9	9	227,838	25%	0%	75%	55,563	30	

3804
XORD

Water System								
Location	Life	Name	Date	Linear ft	Current Type	Replacement Type	Depth	Replacement Value
A-D	50	Intake Springs	2003	13,500	12"-20" 1950's Spiral Weld Steel	C-900	3'-6'	5,800,000
B-C	50	Upper Elk	1950	6,300	14"-16" 1950's Spiral Weld Steel	C-900	0-5'	3,600,000
C-D	50	Lower Elk	1950	14,000	14"-16" 1950's Spiral Weld Steel	C-900	0-5'	6,048,000
D-E	50	Tank -Bypass	2003	5,025	16" 1950's Spiral Weld Steel	Ductile Iron	0-1'	3,500,000
E-F	50	Bypass 1	2007	8,040	12"-14" C-900	C-900	3'-5'	3,450,000
E-G	50	Bypass 2	2007	6,730	12"-14" C-900	C-900	3'-5'	2,900,000
	50	Subdivision 1	1996	3,500	2"-8" C-900	C-900	3'-5'	980,000
	50	Subdivision 2	1996	3,500	2"-8" C-900	C-900	3'-5'	980,000
	50	Town Distribution	1950	62,800	2"-8" 1950's Spiral Weld Steel	C-900	3'-5'	17,172,000
	10	Fire Hydrants	2012	103				412,000
Total				123,498				44,842,000

Sewer System							
Life	Name	Date	Linear ft	Current	Replacement Type	Depth	Replacement Value
20	Ponds	2005		Rehab existing facilities			2,000,000
50	Sewer System	2004	60,600	6"-12" PVC	PVC	3'-9'	21,000,000
50	Sewer Laterals	2004	35,600	4"-6" PVC	PVC	3'-9'	8,000,000
Total			96,200				31,000,000

Statement of Reserve Fund Balances

3/31/2024

Fund	Account	Reserve Category	Beginning Balance	Deposit	Withdrawal	Interest	Ending Balance	Reserve Balances
		Five Star Money Market	\$ 3,860,384.65			\$ 13,420.79	\$ 3,873,805.44	
		Five Star Reserve Fund Sewer (CD)	\$ 100,000.00			\$ 3,763.39	\$ 103,763.39	
		LAIIF	\$ 888.64				\$ 888.64	
		Total	\$ 3,961,273.29				\$ 3,978,457.47	
General	101110	Contingency	\$ 200,347.89	\$ -	\$ -	\$ 58.11	\$ 200,406.00	\$ 332,806.00
1010		OPEB	\$ 29,990.50		\$ -	\$ 9.50	\$ 30,000.00	
		RCAC Reserves	\$ 96,400.00	\$ -			\$ 96,400.00	
	101130	Set asides pending Audits	\$ 5,980.52	\$ -		\$ 19.48	\$ 6,000.00	
Fire	101115	Ambulance Fund	\$ 61,169.61			\$ 207.95	\$ 61,377.56	\$ 777,333.28
1040	101116	Ambulance & Equipment Donations	\$ 410.43			\$ 1.40	\$ 411.83	
	101110	Non-Operating (not assigned or committed)	\$ 415,134.05		\$ -	\$ 984.71	\$ 416,118.76	
1041	101136	Strike Team Equip. repair	\$ 31,034.79			\$ 105.50	\$ 31,140.29	
	101137	Strike Team future wages*	\$ 153,381.65			\$ 521.42	\$ 153,903.07	
		Strike Team Non-Operating	\$ 100,628.90			\$ 342.09	\$ 100,970.99	
1040	101130	Set asides pending Audits	\$ 13,372.00	\$ -		\$ 38.78	\$ 13,410.78	
		Asset Replacement Fund		\$ -			\$ -	
Alleys	101110	Winter Storm Disaster Fund	\$ 34,784.22			\$ 118.25	\$ 34,902.47	\$ 147,366.88
1050	101130	Set asides pending Audits	\$ 7,500.00			\$ 19.75	\$ 7,519.75	
		Asset Replacement Fund	\$ 104,942.66			\$ 2.00	\$ 104,944.66	
Lights	101130	Set asides pending Audits	\$ 397.73	\$ -		\$ 1.35	\$ 399.08	\$ 399.08
1060								
Parks	101110	Park Fund	\$ 46,516.15			\$ 238.54	\$ 46,754.69	\$ 91,251.01
		RCAC Reserves	\$ 19,982.24		\$ -	\$ 10.85	\$ 19,993.09	
		Asset Replacement Fund	\$ 12,696.00			\$ 7.23	\$ 12,703.23	
	101130	Set asides pending Audits	\$ 11,757.15	\$ -		\$ 42.85	\$ 11,800.00	
Library	101110	Library Fund	\$ 2,159.07			\$ 7.34	\$ 2,166.41	\$ 3,443.51
1080		Building Maintenance	\$ 834.56			\$ 2.84	\$ 837.40	
		Future Dump Truck	\$ 27.70			\$ 0.09	\$ 27.79	
		Future Trucks	\$ 27.70			\$ 0.09	\$ 27.79	
		Asset Replacement Fund						
	101130	Set asides pending Audits	\$ 382.81	\$ -		\$ 1.31	\$ 384.12	
Refuse	101110	General Refuse	\$ 100,000.00			\$ 247.56	\$ 100,247.56	\$ 215,837.80
1090		RCAC Reserves	\$ 103,000.00			\$ 297.00	\$ 103,297.00	
		Asset Replacement Fund	\$ 6,438.66				\$ 6,438.66	
	101130	Set asides pending Audits	\$ 5,837.65	\$ -		\$ 16.93	\$ 5,854.58	
Sewer	101110	General Sewer	\$ 636,457.22			\$ 1,044.67	\$ 637,501.89	\$ 1,464,458.50
2000		CD	\$ 100,499.87			\$ 5,264.13	\$ 105,764.00	
		Camera	\$ 22,187.05			\$ 75.43	\$ 22,262.48	
		Asset Replacement Fund	\$ 406,473.02			\$ 6,874.79	\$ 413,347.81	
	101130	Assigned set asides pending Audits	\$ 85,181.57	\$ -		\$ 247.03	\$ 85,428.60	
		RCAC Reserves	\$ 200,000.00			\$ 153.72	\$ 200,153.72	
Water	101110	General Water	\$ 596,490.00		\$ -	\$ 1,661.26	\$ 598,151.26	\$ 928,386.06
3000		Asset Replacement Fund	\$ 78,186.17			\$ 151.19	\$ 78,337.36	
		Main Line Project	\$ 38,827.34			\$ 133.49	\$ 38,960.83	
	101130	Assigned set asides pending Audits	\$ 65,000.00	\$ -		\$ 188.39	\$ 65,188.39	
	101120	RCAC Reserves	\$ 147,247.65			\$ 500.57	\$ 147,748.22	
Totals			\$ 3,941,684.53	\$ -	\$ -	\$ 13,420.79	\$ 3,961,282.12	\$ 3,961,282.12