

## Budgeted Fund Summary

Water Fund Summary	Year End Fund Balance FY19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		7,778,889			5,903,966			3,416,960		
O&M Funds	1,929,219	3,361,141	3,361,141	1,929,219	4,156,810	4,156,810	1,929,219	4,501,872	4,501,872	1,929,219
Capital Improvement Funds	3,407,516	1,051,077	3,176,000	1,282,593	438,494	3,175,500	(1,454,413)	206,210	4,624,000	(5,872,203)
Revolving Funds	1,012,154	250,000	0	1,262,154	250,000		1,512,154	250,000	0	1,762,154
Reserve Funds	1,430,000	0	0	1,430,000	0	0	1,430,000	0	0	1,430,000
YE Fund Balance	\$7,778,889	\$12,441,107	\$6,537,141	\$5,903,966	\$10,749,270	\$7,332,310	\$3,416,960	\$8,375,042	\$9,125,872	(\$750,830)

The water revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Water Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of water volume use and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the water infrastructure system, pumps, generator facilities, and vehicles replacements.

Reserve Funds have been established for emergency use for the water utility system. This reserve is 30% of the water operating budget.

As of fiscal year 21/22, the District will need to identify funding opportunities to complete the necessary capital projects. In fiscal year 19/20, the District completed a rate study to properly plan for the costs of these future projects.

**UPDATED 5-21-2021**

## Budgeted Fund Summary

Wastewater Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		14,994,347			15,268,955			6,894,898		
O&M Funds	7,788,126	4,759,280	4,868,539	7,678,867	5,401,510	5,401,510	7,678,867	5,796,591	5,796,591	7,678,867
Capital Improvement Funds	3,048,195	1,423,147	1,314,280	3,157,062	618,943	9,268,000	(5,491,995)	316,736	9,128,000	(14,303,259)
Revolving Funds	2,357,426	275,000	0	2,632,426	275,000		2,907,426	275,000	0	3,182,426
Reserve Funds	1,800,600	0	0	1,800,600	0	0	1,800,600	0	0	1,800,600
YE Fund Balance	\$14,994,347	\$21,451,774	\$6,182,819	\$15,268,955	\$21,564,408	\$14,669,510	\$6,894,898	\$13,283,225	\$14,924,591	(\$1,641,366)

The wastewater revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Wastewater Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of rate payers and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the wastewater infrastructure system, pumps, generators facilities, and vehicles replacements.

Reserve Funds have been established for emergency use for the wastewater system. This reserve is 30% of the water operating budget.

As of fiscal year 21/22, the District will need to identify funding opportunities to complete the necessary capital projects. In fiscal year 19/20, the District completed a rate study to properly plan for the costs of these future projects.

**UPDATED 5-21-2021**



## Budgeted Fund Summary

Zone 8 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY 20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		2,286,470			1,830,375			1,679,006		
O&M Funds	1,449,696	885,450	885,450	1,449,696	854,909	854,909	1,449,696	889,915	889,915	1,449,696
Capital Improvement Funds	331,774	(101,095)	390,000	(159,321)	(35,369)	151,000	(345,690)	(53,408)	-	(399,099)
Revolving Funds	105,000	35,000	-	140,000	35,000	-	175,000	35,000	-	210,000
Reserve Funds	400,000	-	-	400,000	-	-	400,000	-	-	400,000
YE Fund Balance	2,286,470	3,105,825	1,275,450	1,830,375	2,684,915	1,005,909	1,679,006	2,550,513	889,915	1,660,598

The Zone 8 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 8 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are Zone 8 revenues and expenses needed for capital improvements of the landscaping and parks including the Community Center. These funds are generally budgeted revenues comprised of property taxes; and from cost recovery fees and charges derived from the recreational classes, facility rentals, donations, novelty/beverage/food sales and community center events.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Lighting and Landscape Zone 8 Department. This reserve is 50% of the Zone 8 operating budget.

**UPDATED 5-21-2021**

## Budgeted Fund Summary

Zone 9 Fund Summary	Year End Fund Balance FY 19/20	Budgeted Revenues FY20/21	Budgeted Expenses FY 20/21	Budgeted Fund Balance FY 20/21	Estimated Revenues FY21/22	Estimate Expenses FY21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23
Beginning Fund Balance(Carryover)		353,334			202,845			220,739		
O&M Funds	60,334	136,880	136,880	60,334	144,106	144,106	60,334	151,974	151,974	60,334
Capital Improvement Funds	173,000	2,511	173,000	2,511	(2,106)		405	(6,994)	25,000	(31,589)
Revolving Funds	45,000	20,000	-	65,000	20,000		85,000	20,000	-	105,000
Reserve Funds	75,000	-	-	75,000	-	-	75,000	-	-	75,000
YE Fund Balance	353,334	512,725	309,880	202,845	364,845	144,106	220,739	385,719	176,974	208,745

The Zone 9 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 9 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are Zone 9 revenues and expenses needed for capital improvements of the landscaping and parks. These funds are generally budgeted revenues comprised of the Engineering Report Assessment.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Zone 9 Lighting & Landscape Department. This reserve is 50% of the Zone 9 operating budget.

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