

## Le Grand CSD 2024-2025 Budget (Draft - 2023-2024 Rates)

7/1/2024 thru 6/30/2025

Category Description	Water Fund	Sewer Fund	Total	%
<b>Income</b>				
Water Fees	\$444,000		444,000.00	53.96%
Fire Service Fees	\$3,100		3,100.00	0.38%
97971 Subtotal - Water Fees	447,100.00		447,100.00	54.33%
97972 Sewer Fees		349,000.00	349,000.00	42.41%
Subtotal - User Fees	\$ 447,100.00	\$ 349,000.00	\$ 796,100.00	96.74%
<b>Tax Revenue (Non-Operating)</b>				
91010 Property Taxes - Current Secured	10,450.00	8,550.00	19,000.00	2.31%
91011 Property Taxes - Prior Secured	-	-	-	0.00%
91020 Property Taxes - Current Unsecured	825.00	675.00	1,500.00	0.18%
91030 Property Taxes - Delinquent Unsecured	-	-	-	0.00%
91040 Property Taxes - Prior Unsecured	-	-	-	0.00%
91090 Other Taxes - Supplemental Taxes	-	-	-	0.00%
91097 Property Taxes - Supplemental Taxes	316.00	259.00	575.00	0.07%
95460 State Homeowners Property Tax Relief	77.00	63.00	140.00	0.02%
Subtotal - Tax Revenue	\$ 11,668.00	\$ 9,547.00	\$ 21,215.00	2.58%
<b>Other Revenue (Non-Operating)</b>				
97900 Other Revenue	-	-	-	0.00%
97970 Other Sales	-	-	-	0.00%
97990 Other Revenue - Operations	-	-	-	0.00%
97991 Other Revenue - Stale Dated Warrants	-	-	-	0.00%
Subtotal - Other Revenue	\$ -	\$ -	\$ -	0.00%
94200 Interest Income - Account 8610 (Non-Operating)	660.00	540.00	1,200.00	0.15%
94210 Rents (Lease to Farm Plant Field) (Non-Operating)		4,375.00	4,375.00	0.53%
97210 Operating Transfers In (Non-Operating)	-	-	-	0.00%
<b>Other Revenue (Non-County Accounts)</b>				
State Grant Funds (Non-Operating)	-	-	-	0.00%
Interest Income	-	-	-	0.00%
Transfer - Capital/Reserve Accounts (Non-Operating)	-	-	-	0.00%
Other Revenue - Facility Fees (Non-Operating)	-	-	-	0.00%
Other Revenue - Miscellaneous	-	-	-	0.00%
Subtotal - Other Revenue (Non-County Accounts)	\$ -	\$ -	\$ -	0.00%
<b>TOTAL Income</b>	<b>\$ 459,428.00</b>	<b>\$ 363,462.00</b>	<b>\$ 822,890.00</b>	

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Category Description	Water Fund	Sewer Fund	Total	%
<b>Operating Expenses</b>				
10110 Wages	123,750.00	101,250.00	225,000.00	29.06%
Overtime				
On Duty	6,050.00	4,950.00	11,000.00	1.42%
Other Overtime	1,705.00	1,395.00	3,100.00	0.40%
10111 Subtotal - Overtime	\$ 7,755.00	\$ 6,345.00	\$ 14,100.00	1.82%
10150 Office Staff Help	-	-	-	0.00%
Special Pay (Other Compensation)				
On Duty Compensation	6,545.00	5,355.00	11,900.00	1.54%
Certification Compensation	1,595.00	1,305.00	2,900.00	0.37%
10160 Subtotal - Special Pay	\$ 8,140.00	\$ 6,660.00	\$ 14,800.00	1.91%
Subtotal - Wages & Other Compensation	\$ 139,645.00	\$ 114,255.00	\$ 253,900.00	32.80%
Benefits				
10220 FICA	8,690.00	7,110.00	15,800.00	2.04%
10230 Medicare	2,035.00	1,665.00	3,700.00	0.48%
10300 Insurance - Medical	58,080.00	47,520.00	105,600.00	13.64%
10350 Unemployment	330.00	270.00	600.00	0.08%
10360 Insurance - Workers' Comp.	5,280.00	4,320.00	9,600.00	1.24%
Subtotal - Benefits	\$ 74,415.00	\$ 60,885.00	\$ 135,300.00	17.48%
SUBTOTAL - Wages and Benefits	\$ 214,060.00	\$ 175,140.00	\$ 389,200.00	50.27%
20400 Agricultural (Pest & Weed Abatement Supplies)	413.00	337.00	750.00	0.10%
20500 Clothing & Personal Supplies	275.00	225.00	500.00	0.06%
20600 Communications (Telephone) <span style="color: red;">[Includes existing website]</span>	4,400.00	3,600.00	8,000.00	1.03%
20900 Household Expense (+Waste Service & Pest Control)	1,430.00	1,170.00	2,600.00	0.34%
21001 General Liability Insurance	10,450.00	8,550.00	19,000.00	2.45%
21200 Maintenance of Equipment (Vehicles, Tractors & Spray-Rig)	3,300.00	2,700.00	6,000.00	0.77%

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Category Description	Water Fund	Sewer Fund	Total	%
Maintenance - Water				
Preventive (Scheduled) Maintenance - Water	5,000.00	-	5,000.00	0.65%
Corrective (Repair) Maintenance - Water (Non-Operating)	-	-	-	0.00%
Maintenance Equipment - Water	850.00	-	850.00	0.11%
Emergency Repairs - Water (Non-Operating)	-	-	-	0.00%
Customer Services - Water	200.00	-	200.00	0.03%
Capital Expansion - Water (Non-Operating)	-	-	-	0.00%
Miscellaneous - Water	-	-	-	0.00%
21307 Subtotal - Maintenance - Water	\$ 6,050.00	\$ -	\$ 6,050.00	0.78%
Maintenance - Sewer				
Preventive (Scheduled) Maintenance - Sewer	-	1,800.00	1,800.00	0.23%
Corrective (Repair) Maintenance - Sewer (Non-Operating)	-	-	-	0.00%
Maintenance Equipment - Sewer	-	7,000.00	7,000.00	0.90%
Emergency Repairs - Sewer (Non-Operating)	-	-	-	0.00%
Capital Expansion - Sewer (Non-Operating)	-	-	-	0.00%
Miscellaneous - Sewer	-	-	-	0.00%
21308 Subtotal - Maintenance - Sewer	\$ -	\$ 8,800.00	\$ 8,800.00	1.14%
Subtotal - Maintenance	\$ 6,050.00	\$ 8,800.00	\$ 14,850.00	1.92%
Membership Dues				
Water Related Dues	12,000.00		12,000.00	1.55%
Sewer Related Dues		28,000.00	28,000.00	3.62%
Operating License Expenses	198.00	162.00	360.00	0.05%
Continuing Education	-	-	-	0.00%
Other Dues Expenses	-	-	-	0.00%
21500 Subtotal - Membership Dues	\$ 12,198.00	\$ 28,162.00	\$ 40,360.00	5.21%
21501 District Licenses & Permits	-	-	-	0.00%
Office				
Supplies & Miscellaneous	1,925.00	1,575.00	3,500.00	0.45%
Postage	2,750.00	2,250.00	5,000.00	0.65%
Computer Hardware & Printers (\$5,000 for computer system upgrade)	3,245.00	2,655.00	5,900.00	0.76%
Billing Software Support & Supplies	2,200.00	1,800.00	4,000.00	0.52%
Computer Software & Website (\$1,500 for District website)	935.00	765.00	1,700.00	0.22%
Other Office Expenses (Uncategorized)	660.00	540.00	1,200.00	0.15%
21700 Subtotal - Office (\$6,500 total for computer upgrade)	\$ 11,715.00	\$ 9,585.00	\$ 21,300.00	2.75%
<b>SUBTOTAL - Maintenance, Dues, Permits &amp; Office</b>	<b>\$ 50,231.00</b>	<b>\$ 63,129.00</b>	<b>\$ 113,360.00</b>	<b>14.64%</b>

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Category Description	Water Fund	Sewer Fund	Total	%
Professional Services				
21800 Auditing & Accounting	5,940.00	4,860.00	10,800.00	1.39%
21815 Lab Fees	6,200.00	2,300.00	8,500.00	1.10%
Legal Services				
Board Meetings	8,690.00	7,110.00	15,800.00	2.04%
Operational Services	8,250.00	6,750.00	15,000.00	1.94%
Legal Retainer	1,375.00	1,125.00	2,500.00	0.32%
Customer Services	-	-	-	0.00%
Capital Project Services (Non-Operating)	-	-	-	0.00%
Legal Services - Other	-	-	-	0.00%
21834 Subtotal - Legal Services	\$ 18,315.00	\$ 14,985.00	\$ 33,300.00	4.30%
Engineering Services				
Board Meetings	3,300.00	2,700.00	6,000.00	0.77%
Operational Services	3,300.00	2,700.00	6,000.00	0.77%
Emergency Repairs (Non-Operating)	-	-	-	0.00%
Capital Project Services (Non-Operating)	-	-	-	0.00%
Engineering Services - Other	-	-	-	0.00%
21873 Subtotal - Engineering	\$ 6,600.00	\$ 5,400.00	\$ 12,000.00	1.55%
21900 Publications & Legal Notices	-	-	-	0.00%
Subtotal - Professional Services	\$ 37,055.00	\$ 27,545.00	\$ 64,600.00	8.34%
22100 Rents & Leases - Equipment (Alarm Systems)	358.00	292.00	650.00	0.08%
22200 Small Tools & Instruments	1,000.00	600.00	1,600.00	0.21%
22300 Special Dept - Board Directors Salary	2,750.00	2,250.00	5,000.00	0.65%
District Vehicles (Transportation)				
22500 Fuel & Miscellaneous Items	6,600.00	5,400.00	12,000.00	1.55%
22501 Travel - Training	-	-	-	0.00%
Subtotal - District Vehicles	\$ 6,600.00	\$ 5,400.00	\$ 12,000.00	1.55%
<b>SUBTOTAL - Pro Services, Directors Fees &amp; Vehicles</b>	<b>47,763.00</b>	<b>36,087.00</b>	<b>83,850.00</b>	<b>10.83%</b>

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Category Description	Water Fund	Sewer Fund	Total	%
Electrical Utilities - Water System				
Well #1	62,000.00	-	62,000.00	8.01%
Well #2	-	-	-	0.00%
Maintenance Yard	900.00	-	900.00	0.12%
Well #4	22,000.00	-	22,000.00	2.84%
22601 Subtotal - Well Power	\$ 84,900.00	\$ -	\$ 84,900.00	10.97%
Electrical Utilities - Sewer System				
Lift Station	-	8,000.00	8,000.00	1.03%
Sewer Plant	-	15,000.00	15,000.00	1.94%
22602 Subtotal - Sewer Power	\$ -	\$ 23,000.00	\$ 23,000.00	2.97%
<b>SUBTOTAL - Electrical Power</b>	<b>\$ 84,900.00</b>	<b>\$ 23,000.00</b>	<b>\$ 107,900.00</b>	<b>13.94%</b>
<b>TOTAL - Operating Expenses</b>	<b>\$ 396,954.00</b>	<b>\$ 297,356.00</b>	<b>\$ 694,310.00</b>	<b>89.68%</b>
<b>Non-Operating Expenses</b>				
33100 Interest Expense	10,890.00	27,000.00	37,890.00	4.89%
83500 Loan Payment (Principal)	12,000.00	30,000.00	42,000.00	5.42%
Subtotal - Debt Service	\$ 22,890.00	\$ 57,000.00	\$ 79,890.00	10.32%
8615 Water Reserve	-	-	-	0.00%
8619 Sewer Reserve	-	-	-	0.00%
8623 TCP Mitigation (Re-payment of Transfers)	-	-	-	0.00%
41100 Operating Transfer Out (BofA Account)	-	-	-	0.00%
74000 Contingencies (Unassigned) <i>(Budget Item Only to Balance to Zero)</i>	-	-	-	0.00%
<b>TOTAL - Non-Operating Expenses</b>	<b>\$ 22,890.00</b>	<b>\$ 57,000.00</b>	<b>\$ 79,890.00</b>	<b>10.32%</b>
<b>TOTAL Expenses</b>	<b>\$ 419,844.00</b>	<b>\$ 354,356.00</b>	<b>\$ 774,200.00</b>	
<b>Net Income</b>	<b>\$ 39,584.00</b>	<b>\$ 9,106.00</b>	<b>\$ 48,690.00</b>	

	Water Fund	Sewer Fund	Total	
User Fee Revenue	\$ 447,100.00	\$ 349,000.00	\$ 796,100.00	
Operating Expenses & Debt Service	\$ 419,844.00	\$ 354,356.00	\$ 774,200.00	
Surplus (Deficit)	<b>\$ 27,256.00</b>	<b>\$ (5,356.00)</b>	<b>\$ 21,900.00</b>	2.83%