

Le Grand CSD 2024-2025 Budget (Final)

7/1/2024 thru 6/30/2025

Category Description	Water Fund	Sewer Fund	Total	%
Income				
Water Fees	449,000.00		449,000.00	53.50%
Fire Service Fees	\$3,200		3,200.00	0.38%
97971 Subtotal - Water Fees	452,200.00		452,200.00	53.89%
97972 Sewer Fees		360,000.00	360,000.00	42.90%
Subtotal - User Fees	\$ 452,200.00	\$ 360,000.00	\$ 812,200.00	96.78%
Tax Revenue (Non-Operating)				
91010 Property Taxes - Current Secured	10,640.00	8,360.00	19,000.00	2.26%
91011 Property Taxes - Prior Secured	-	-	-	0.00%
91020 Property Taxes - Current Unsecured	840.00	660.00	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	322.00	253.00	575.00	0.07%
95460 State Homeowners Property Tax Relief	78.00	62.00	140.00	0.02%
Subtotal - Tax Revenue	\$ 11,880.00	\$ 9,335.00	\$ 21,215.00	2.53%
Other Revenue (Non-Operating)				
97900 Other Revenue	-	-	-	0.00%
97970 Other Sales	-	-	-	0.00%
97990 Other Revenue - Operations	-	-	-	0.00%
97991 Other Revenue - State Dated Warrants	-	-	-	0.00%
Subtotal - Other Revenue	\$ -	\$ -	\$ -	0.00%
94200 Interest Income - Account 8610 (Non-Operating)	784.00	616.00	1,400.00	0.17%
94210 Rents (Lease to Farm Plant Field) (Non-Operating)		4,375.00	4,375.00	0.52%
97210 Operating Transfers In (Non-Operating)	-	-	-	0.00%
Other Revenue (Non-County Accounts)				
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%
TOTAL Income	\$ 464,864.00	\$ 374,326.00	\$ 839,190.00	

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Category Description	Water Fund	Sewer Fund	Total	%
Operating Expenses				
10110 Wages	124,880.00	98,120.00	223,000.00	26.57%
Overtime				
On Duty	6,104.00	4,796.00	10,900.00	1.30%
Other Overtime	1,680.00	1,320.00	3,000.00	0.36%
10111 Subtotal - Overtime	\$ 7,784.00	\$ 6,116.00	\$ 13,900.00	1.66%
10150 Office Staff Help	-	-	-	0.00%
Special Pay (Other Compensation)				
On Duty Compensation	6,608.00	5,192.00	11,800.00	1.41%
Certification Compensation	1,624.00	1,276.00	2,900.00	0.35%
10160 Subtotal - Special Pay	\$ 8,232.00	\$ 6,468.00	\$ 14,700.00	1.75%
Subtotal - Wages & Other Compensation	\$ 140,896.00	\$ 110,704.00	\$ 251,600.00	29.98%
Benefits				
10220 FICA	8,736.00	6,864.00	15,600.00	1.86%
10230 Medicare	2,072.00	1,628.00	3,700.00	0.44%
10300 Insurance - Medical	58,520.00	45,980.00	104,500.00	12.45%
10350 Unemployment	336.00	264.00	600.00	0.07%
10360 Insurance - Workers' Comp.	5,320.00	4,180.00	9,500.00	1.13%
Subtotal - Benefits	\$ 74,984.00	\$ 58,916.00	\$ 133,900.00	15.96%
SUBTOTAL - Wages and Benefits	\$ 215,880.00	\$ 169,620.00	\$ 385,500.00	45.94%
20400 Agricultural (Pest & Weed Abatement Supplies)	420.00	330.00	750.00	0.09%
20500 Clothing & Personal Supplies [including LGCSD Logo Shirts for Staff]	280.00	220.00	500.00	0.06%
20600 Communications (Telephone) [Includes existing website]	4,480.00	3,520.00	8,000.00	0.95%
20900 Household Expense (+Waste Service & Pest Control)	1,456.00	1,144.00	2,600.00	0.31%
21001 General Liability Insurance	10,640.00	8,360.00	19,000.00	2.26%
21200 Maintenance of Equipment (Vehicles, Tractors & Spray-Rig)	3,360.00	2,640.00	6,000.00	0.71%

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Category Description	Water Fund	Sewer Fund	Total	%
Maintenance - Water				
Preventive (Scheduled) Maintenance - Water	5,000.00	-	5,000.00	0.60%
Corrective (Repair & Replace) Maintenance - Water (Non-Operating) [\$200,000/15 year Loan/5% APR/6 months]	9,500.00	-	9,500.00	1.13%
Maintenance Equipment - Water	850.00	-	850.00	0.10%
Emergency Repairs - Water (Non-Operating)	-	-	-	0.00%
Customer Services - Water	200.00	-	200.00	0.02%
Capital Expansion - Water (Non-Operating)	-	-	-	0.00%
Miscellaneous - Water	-	-	-	0.00%
21307 Subtotal - Maintenance - Water	\$ 15,550.00	\$ -	\$ 15,550.00	1.85%
Maintenance - Sewer				
Preventive (Scheduled) Maintenance - Sewer	-	1,800.00	1,800.00	0.21%
Corrective (Repair) Maintenance - Sewer (Non-Operating)	-	-	-	0.00%
Maintenance Equipment - Sewer	-	7,000.00	7,000.00	0.83%
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	1.05%
Maintenance - General				
Preventive (Scheduled) Maintenance - General	280.00	220.00	500.00	0.06%
Corrective (Repair) Maintenance - General (Non-Operating)	280.00	220.00	500.00	0.06%
Maintenance Equipment - General	-	-	-	0.00%
Emergency Repairs - General (Non-Operating)	-	-	-	0.00%
Capital Expansion - General (Non-Operating)	-	-	-	0.00%
Miscellaneous - General	-	-	-	0.00%
21309 Subtotal - Maintenance - General	\$ 560.00	\$ 440.00	\$ 1,000.00	0.12%
Subtotal - Maintenance	\$ 16,110.00	\$ 9,240.00	\$ 25,350.00	3.02%
Membership Dues				
Water Related Dues	12,000.00		12,000.00	1.43%
Sewer Related Dues		28,000.00	28,000.00	3.34%
Operating License Expenses	202.00	158.00	360.00	0.04%
Continuing Education	-	-	-	0.00%
Other Dues Expenses	-	-	-	0.00%
21500 Subtotal - Membership Dues	\$ 12,202.00	\$ 28,158.00	\$ 40,360.00	4.81%

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Category Description	Water Fund	Sewer Fund	Total	%
21501 District Licenses & Permits	-	-	-	0.00%
Office				
Supplies & Miscellaneous	1,960.00	1,540.00	3,500.00	0.42%
Postage	2,800.00	2,200.00	5,000.00	0.60%
Computer Hardware & Printers (\$4,420 for computer system upgrade)	2,979.00	2,341.00	5,320.00	0.63%
Evaluate Existing Computer System (52 hours labor @ \$85/hour)				
Billing Software Support & Supplies	2,240.00	1,760.00	4,000.00	0.48%
Computer Software & Website (\$14,280 for District website)	8,109.00	6,371.00	14,480.00	1.73%
40 Hours for Initial Website Setup & Maintenance @ 16 hours/month @ \$85/hour for 8 months				
Other Office Expenses (Uncategorized)	672.00	528.00	1,200.00	0.14%
21700 Subtotal - Office (\$18,700 total for computer upgrade & website)	\$ 18,760.00	\$ 14,740.00	\$ 33,500.00	3.99%
SUBTOTAL - Maintenance, Dues, Permits & Office	\$ 67,708.00	\$ 68,352.00	\$ 136,060.00	16.21%
Professional Services				
21800 Auditing & Accounting	6,048.00	4,752.00	10,800.00	1.29%
21815 Lab Fees	6,200.00	2,300.00	8,500.00	1.01%
Legal Services				
Board Meetings	8,848.00	6,952.00	15,800.00	1.88%
Operational Services	8,400.00	6,600.00	15,000.00	1.79%
Legal Retainer	1,400.00	1,100.00	2,500.00	0.30%
Customer Services	-	-	-	0.00%
Capital Project Services (Non-Operating)	-	-	-	0.00%
Legal Services - Other	-	-	-	0.00%
21834 Subtotal - Legal Services	\$ 18,648.00	\$ 14,652.00	\$ 33,300.00	3.97%
Engineering Services				
Board Meetings	3,360.00	2,640.00	6,000.00	0.71%
Operational Services	3,360.00	2,640.00	6,000.00	0.71%
Emergency Repairs (Non-Operating)	-	-	-	0.00%
Capital Project Services (Non-Operating)	-	-	-	0.00%
Engineering Services - Other	-	-	-	0.00%
21873 Subtotal - Engineering	\$ 6,720.00	\$ 5,280.00	\$ 12,000.00	1.43%

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Category Description	Water Fund	Sewer Fund	Total	%
21900 Publications & Legal Notices	-	-	-	0.00%
Subtotal - Professional Services	\$ 37,616.00	\$ 26,984.00	\$ 64,600.00	7.70%
22100 Rents & Leases - Equipment (Alarm Systems)	364.00	286.00	650.00	0.08%
22200 Small Tools & Instruments	1,000.00	600.00	1,600.00	0.19%
22300 Special Dept - Board Directors Salary	4,480.00	3,520.00	8,000.00	0.95%
District Vehicles (Transportation)				
22500 Fuel	6,720.00	5,280.00	12,000.00	1.43%
22501 Travel - Training	-	-	-	0.00%
22502 Vehicle Repairs	-	-	-	0.00%
22503 Miscellaneous Items	-	-	-	0.00%
Subtotal - District Vehicles	\$ 6,720.00	\$ 5,280.00	\$ 12,000.00	1.43%
SUBTOTAL - Pro Services, Directors Fees & Vehicles	50,180.00	36,670.00	86,850.00	10.35%
Electrical Utilities - Water System				
Well #1	62,000.00	-	62,000.00	7.39%
Well #2	-	-	-	0.00%
Maintenance Yard	900.00	-	900.00	0.11%
Well #4	22,000.00	-	22,000.00	2.62%
22601 Subtotal - Well Power	\$ 84,900.00	\$ -	\$ 84,900.00	10.12%
Electrical Utilities - Sewer System				
Lift Station	-	8,000.00	8,000.00	0.95%
Sewer Plant	-	15,000.00	15,000.00	1.79%
22602 Subtotal - Sewer Power	\$ -	\$ 23,000.00	\$ 23,000.00	2.74%
SUBTOTAL - Electrical Power	\$ 84,900.00	\$ 23,000.00	\$ 107,900.00	12.86%
TOTAL - Operating Expenses	\$ 418,668.00	\$ 297,642.00	\$ 716,310.00	85.36%

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Category Description	Water Fund	Sewer Fund	Total	%
Non-Operating Expenses				
33100 Interest Expense	10,350.00	25,650.00	36,000.00	4.29%
83500 Loan Payment (Principal)	12,000.00	35,000.00	47,000.00	5.60%
Subtotal - Debt Service	\$ 22,350.00	\$ 60,650.00	\$ 83,000.00	9.89%
8615 Water Reserve	18,000.00	-	18,000.00	2.14%
8619 Sewer Reserve	-	9,000.00	9,000.00	1.07%
8623 TCP Mitigation (Re-payment of Transfers)	-	-	-	0.00%
88407 Equipment Capital Improvements (Customer Service Truck Loan Payments) [\$36,000/5 year Loan/5% APR/6 months]	2,296.00	1,804.00	4,100.00	0.49%
41100 Operating Transfer Out (BofA Account)	-	-	-	0.00%
74000 Contingencies (Unassigned) (Budget Item Only to Balance to Zero)	3,550.00	5,230.00	8,780.00	1.05%
TOTAL - Non-Operating Expenses	\$ 46,196.00	\$ 76,684.00	\$ 122,880.00	14.64%
TOTAL Expenses	\$ 464,864.00	\$ 374,326.00	\$ 839,190.00	
Net Income	\$ -	\$ -	\$ -	

	Water Fund	Sewer Fund	Total	
User Fee Revenue	\$ 452,200.00	\$ 360,000.00	\$ 812,200.00	
Operating Expenses & Debt Service	\$ 441,018.00	\$ 358,292.00	\$ 799,310.00	
Surplus (Deficit)	\$ 11,182.00	\$ 1,708.00	\$ 12,890.00	1.61%