

**FORM
LB-20**

**RESOURCES
GENERAL FUND
(Fund)**

**NETARTS-OCEANSIDE SANITARY DISTRICT
(Name of Municipal Corporation)**

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23				
Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21							
1	0	10,000	41,419	1. Available cash on hand* (cash basis) or	33,290	33,290	33,290	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	0	2,000	2,000	4. Interest	2,000	2,000	2,000	4
5				5				5
6				6 OTHER RESOURCES				6
7				7				7
8	1,195,000	1,195,000	1,207,434	8 4003 Sewer Service	1,324,620	1,324,620	1,324,620	8
9				9				9
10	0	0	0	10				10
11	100,000	15,000	15,000	11 4006 Other Revenue	20,000	20,000	20,000	11
12	200,000	100,000	100,000	12 4015 Transfer IN from other Funds	100,000	100,000	100,000	12
13				13				13
14				14				14
15			4,000	15 4020 IGA NORFPD Payments	3,000	3,000	3,000	15
16	1,000	3,700	3,700	16 4025 Low-Income Discount Program	3,700	3,700	3,700	16
17	40,000	50,000	50,000	17 4030 A/R Cert. from Co. Assessor	50,000	50,000	50,000	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	1,536,000	1,375,700	1,423,553	29. Total resources, except taxes to be levied	1,536,610	1,536,610	1,536,610	29
30			16,000	30. Taxes estimated to be received	16,000	16,000	16,000	30
31	13,000	16,000		31. Taxes collected in year levied				31
32	1,549,000	1,391,700	1,439,553	32. TOTAL RESOURCES	1,552,610	1,552,610	1,552,610	32

*Includes ending balance from prior year

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND
(Name of Organizational Unit - Fund)

NETARTS-OCEANSIDE SANITARY DISTRICT

Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2022-23				
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21	This Year 2021-22								
1			1 PERSONAL SERVICES						1	
2	105,000	108,250	111,600	2 5100 District Superintendent (DM)	1	1	116,250	116,250	116,250	2
3	58,000	60,950	62,836	3 5101 Lead Operator (BM)	1	1	65,453	65,453	65,453	3
4	54,000	56,775	58,530	4 5102 WW System Operator (SP)	1	1	61,071	61,071	61,071	4
5	66,000	69,310	71,459	5 5103 Office Manager (YB)	1	1	74,435	74,435	74,435	5
6	48,000	50,455	52,013	6 5104 WW System Operator	1	1	54,180	54,180	54,180	6
7	35,000	36,800	37,936	7 5105 Office Specialist	1	1	39,516	39,516	39,516	7
8	54,000	56,775	60,570	8 5107 Ass't Lead Operator (TH)	1	1	63,092	63,092	63,092	8
	41,000	43,115	44,449	9 5108 Ass't Office Manager (ET)	1	1	46,301	46,301	46,301	9
10	0	0	0	10 5109 Operator/Trainee	1	1	50,000	50,000	50,000	10
11	461,000	482,430	499,393	11 SUB-TOTAL PERSONAL SERVICES			570,298	570,298	570,298	11
12				12 EMPLOYER PAYROLL COSTS						12
13	32,000	36,000	37,500	13 5110 Payroll Taxes			40,000	40,000	40,000	13
14	6,000	6,000	6,000	14 5111 Workmen's Compensation			7,000	7,000	7,000	14
15	6,000	9,000	9,000	15 5112 Unemployment State Tax			9,500	9,500	9,500	15
16	55,000	88,000	96,000	16 5113 Public Employees Retirement System (PERS)			100,000	100,000	100,000	16
17	145,000	156,000	175,000	17 5114 Employees/Family Medical Insurance			212,000	212,000	212,000	17
18	17,000	13,000	13,000	18 5116 Med. Deduct. Plan Reimbursement			13,000	13,000	13,000	18
19	722,000	790,430	835,893	19 TOTAL PERSONAL SERVICES			951,798	951,798	951,798	19
20				20 MATERIALS & SERVICES						20
21	25,000	30,000	32,000	21 5225 General Liability Insurance			37,000	37,000	37,000	21
22	115,000	30,000	30,000	22 5229 Consulting Services (Legal/Engineer./Comm.)			30,000	30,000	30,000	22
23	30,000	30,000	30,000	23 5230 Training / School (Employees & Board Members)			30,000	30,000	30,000	23
24	125,000	0	0	24 5248 Emergency Repairs			0	0	0	24
25	100,000	100,000	100,000	25 5252 Electricity			100,000	100,000	100,000	25
26	431,000	407,570	407,960	26 5300 WW System O & M			400,112	400,112	400,112	26
27	1,000	3,700	3,700	27 5400 Low-Income Discount Program			3,700	3,700	3,700	27
28	827,000	601,270	603,660	28 TOTAL MATERIALS & SERVICES			600,812	600,812	600,812	28
29	0	0	0	29						29
30	0	0	0	30						30
31	0	0	0	31 Ending balance (prior years)						31
32			0	32 UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	32
33	1,549,000	1,391,700	1,439,553	33 TOTAL REQUIREMENTS			1,552,610	1,552,610	1,552,610	33

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
SYSTEM DEVELOP. CHARGE FUND**

(Fund)

NETARTS-OCEANSIDE SANITARY DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
				RESOURCES				
1	250,000	320,000	510,000	1. Cash on hand * (cash basis), or	735,000	735,000	735,000	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	4,000	7,500	7,500	4. Interest	7,500	7,500	7,500	4
5				5				5
6	66,000	50,000	70,000	6 System Development Charges	100,000	100,000	100,000	6
7				7				7
8				8				8
9	320,000	377,500	587,500	9. Total Resources, except taxes to be levied	842,500	842,500	842,500	9
10			0	10. Taxes estimated to be received	0	0	0	10
11	0	0		11. Taxes collected in year levied				11
12	320,000	377,500	587,500	12. TOTAL RESOURCES	842,500	842,500	842,500	12
				REQUIREMENTS				
1	0	20,000	20,000	1 5281 Consulting Service	40,000	40,000	40,000	1
2				2				2
3				3				3
4				4				4
5				5				5
6	0	0	0	6 5570 Transfer to Other Funds	0	0	0	6
7	320,000	357,500	567,500	7 5800 Sewer Expansion	802,500	802,500	802,500	7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13	320,000	377,500	587,500	13 TOTAL EXPENDED THIS YEAR	842,500	842,500	842,500	13
14				14				14
15	0			15. Ending balance (prior years)				15
16			0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	16
17	320,000	377,500	587,500	17. TOTAL REQUIREMENTS	842,500	842,500	842,500	17

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
05-14 on (date) June 16, 2005 for the following specified purpose:
For Major Repair/Replacement Projects/upgrades/vehicles

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2027

CAPITAL RESOURCES FUND

(Fund)

NETARTS-OCEANSIDE SANITARY DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
				RESOURCES				
1	1,000,000	480,000	500,000	1. Cash on hand* (cash basis) or	500,000	500,000	500,000	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	25,000	25,000	25,000	4. Interest	20,000	20,000	20,000	4
5	0	0	0	5				5
6	115,000	118,000	118,764	6 Sewer Service Reserve Fee	180,630	180,630	180,630	6
7				7				7
8				8				8
9	1,140,000	623,000	643,764	9. Total Resources, except taxes to be levied	700,630	700,630	700,630	9
10			0	10. Taxes estimated to be received	0	0	0	10
11	0	0		11. Taxes collected in year levied				11
12	1,140,000	623,000	643,764	12. TOTAL RESOURCES	700,630	700,630	700,630	12
				REQUIREMENTS				
1	130,000	130,000	130,000	1 5300 Upgrades / Replacement Projects	130,000	130,000	130,000	1
2	55,000	55,000	75,764	2 5400 Vehicle	75,760	75,760	75,760	2
3	580,000	200,000	200,000	3 5500 Major / Emergency Repairs	200,000	200,000	200,000	3
4	70,000	113,000	113,000	4 5600 System Expansion	113,000	113,000	113,000	4
5	105,000	25,000	25,000	5 5700 Biosolids Management	81,870	81,870	81,870	5
6	200,000	100,000	100,000	6 5900 Transfer Out to other Funds	100,000	100,000	100,000	6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14	1,140,000	623,000	643,764	14 TOTAL EXPENSES	700,630	700,630	700,630	14
15	0	0		15 Ending balance (prior years)				15
16				16. RESERVED FOR FUTURE EXPENDITURE	0	0	0	16
17	1,140,000	623,000	643,764	17. TOTAL REQUIREMENTS	700,630	700,630	700,630	17

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
*Includes Unappropriated Balance budgeted last year

**FORM
LB-35**

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

DEBT SERVICES FUND

NETARTS-OCEANSIDE SAN. DIST.

(Fund)

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
				Resources				
1	343,797	341,827	340,799	1. Beginning Cash on Hand (Cash Basis), or	339,743	339,743	339,743	1
2	0	0	0	2. Working Capital (Accrual Basis)	0	0	0	2
3	0	0	0	3. Previously Levied Taxes to be Received	0	0	0	3
4	0	0	0	4. Interest	0	0	0	4
5	0	0	0	5. Transferred from Other Funds	0	0	0	5
6				6				6
7	343,797	341,827	340,799	7. Total Resources, Except Taxes to be Levied	339,743	339,743	339,743	7
8			940,780	8. Taxes Estimated to be Received *	939,751	939,751	939,751	
9	941,776	941,778		9. Taxes Collected in Year Levied				9
10	1,285,573	1,283,605	1,281,579	10. TOTAL RESOURCES	1,279,494	1,279,494	1,279,494	10
				Requirements				
				Bond Principal Payments				
				Bond Issue	Budgeted Payment Date			
1				1.				1
2				2.				2
3				3.				3
4	0	0	0	4. Total Principal	0	0	0	4
				Bond Interest Payments				
				Bond Issue	Budgeted Payment Date			
5				5.				5
6				6.				6
7				7.				7
8	0	0	0	8. Total Interest	0	0	0	8
				Unappropriated Balance for Following Year By				
				Bond Issue	Projected Payment Date			
9				9.				9
10				10.				10
11				11.				11
12	0	0		12. Ending balance (prior years)				12
13			0	13. Total Unappropriated Ending Fund Balance				13
14	0	0	0	14. Loan Repayment to Fund	0	0	0	14
15	0	0	0	15. Tax Credit Bond Reserve				15
16	CONT'D.	CONT'D.	CONT'D.	16. TOTAL REQUIREMENTS	CONT'D.	CONT'D.	CONT'D.	16

DEBT SERVICES FUND
SUPPLEMENT

CONT'D.

NETARTS-OCEANSIDE SAN. DIST.

HISTORICAL DATA				SCHEDULE OF PAYMENTS		Budget for Next Year 2022-23			
Actual		Adopted Budget This Year 2021-22	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21								
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
1	91,559	95,221	99,030	1 Outfall Bonds 1 & 2	7/20/2022	102,991	102,991	102,991	1
2	96,451	99,181	101,987	2 P/S & F/M Bond	8/1/2022	104,873	104,873	104,873	2
3	266,009	271,502	278,859	3 WWTP Bonds 3 & 4	1/9/2023	285,831	285,831	285,831	3
4	97,807	100,574	103,420	4 P/S & F/M Bond	2/1/2023	106,347	106,347	106,347	4
5				5					5
6				6					6
7				7					7
8				8					8
9	551,826	566,478	583,296	9. TOTAL PRINCIPAL PAYMENTS		600,042	600,042	600,042	9
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
10	125,342	121,681	117,872	10 Outfall Bonds 1 & 2	7/20/2022	113,910	113,910	113,910	10
11	30,445	26,743	22,939	11 P/S & F/M Bond	8/1/2022	19,025	19,025	19,025	11
12	214,037	208,545	201,188	12 WWTP Bonds 3 & 4	1/9/2023	194,216	194,216	194,216	12
13	21,098	18,331	15,485	13 P/S & F/M Bond	2/1/2023	12,558	12,558	12,558	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19	390,922	375,300	357,484	19. TOTAL INTEREST PAYMENTS		339,709	339,709	339,709	19
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
20			216,901	20 Outfall Bonds 1 & 2	7/20/2023	216,901	216,901	216,901	20
21			123,898	21 P/S & F/M Bond	8/1/2023	122,842	122,842	122,842	21
22				22					22
23				23					23
24				24					24
25	342,825	341,827		25. Ending Balance (Prior Years)					25
26			340,799	26. Total Unappropriated Ending Fund Balance		339,743	339,743	339,743	26
27	1,285,573	1,283,605	1,281,579	27. TOTAL REQUIREMENTS		1,279,494	1,279,494	1,279,494	27

Fund Total To Be Summarized

On Form LB-35