

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

1

**NETARTS-OCEANSIDE SANITARY DISTRICT**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	41,419	33,290	90,000	1. Available cash on hand* (cash basis) or	180,100	180,100	180,100	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	2,000	2,000	3,000	4. Interest	6,000	6,000	6,000	4
5				5				5
6				6 OTHER RESOURCES				6
7				7				7
8	1,207,434	1,324,620	1,418,340	8 4003 Sewer Service	1,539,450	1,539,450	1,539,450	8
9				9				9
10				10				10
11	15,000	20,000	32,000	11 4006 Other Revenue	20,000	20,000	20,000	11
12	100,000	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	4000	3,000	4,000	15 4020 IGA NORFPD Payments	4,000	4,000	4,000	15
16	3,700	3,700	0	16 4025 Low-Income Discount Program	0	0	0	16
17	50,000	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	1,423,553	1,536,610	1,697,340	29. Total resources, except taxes to be levied	1,899,550	1,899,550	1,899,550	29
30			16,000	30. Taxes estimated to be received	16,000	16,000	16,000	30
31	16,000	16,000		31. Taxes collected in year levied				31
32	1,439,553	1,552,610	1,713,340	32. TOTAL RESOURCES	1,915,550	1,915,550	1,915,550	32

\*Includes ending balance from prior year

**DETAILED REQUIREMENTS**

FORM  
LB-31

GENERAL FUND  
(Name of Organizational Unit - Fund 1)

NETARTS-OCEANSIDE SANITARY DISTRICT

1	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2024-25			1
	Actual		Adopted Budget This Year 2023-24				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
1			1	PERSONAL SERVICES						1
2	111,600	116,250	122,063	2 5100 District Superintendent (DM)	1	1	127,149	127,149	127,149	2
3	62,836	65,453	68,726	3 5101 Lead Operator (BM)	1	1	71,589	71,589	71,589	3
4	58,530	61,071	64,124	4 5102 WW System Operator	1	1	66,795	66,795	66,795	4
5	71,459	74,435	78,158	5 5103 Office Manager	1	1	81,096	81,096	81,096	5
6	52,013	54,180	54,180	6 5104 WW System Operator (LL)	1	1	55,650	55,650	55,650	6
7	37,936	39,516	41,492	7 5105 Office Specialist (JP)	1	1	50,961	50,961	50,961	7
8	60,570	63,092	66,246	8 5107 Ass't Lead Operator (SP)	1	1	69,006	69,006	69,006	8
9	44,449	46,301	48,616	9 5108 Ass't Office Manager (EM)	1	1	61,154	61,154	61,154	9
10	0	50,000	50,000	10 5109 WW System Operator (NR)	1	1	55,650	55,650	55,650	10
11	<b>499,393</b>	<b>570,298</b>	<b>593,605</b>	11 SUB-TOTAL PERSONAL SERVICES			<b>639,050</b>	<b>639,050</b>	<b>639,050</b>	11
12				12 EMPLOYER PAYROLL COSTS						12
13	37,500	40,000	42,000	13 5110 Payroll Taxes			45,000	45,000	45,000	13
14	6,000	7,000	7,350	14 5111 Workmen's Compensation			7,000	7,000	7,000	14
15	9,000	9,500	10,000	15 5112 Unemployment State Tax			13,500	13,500	13,500	15
16	96,000	100,000	102,000	16 5113 Public Employees Retirement System (PERS)			130,000	130,000	130,000	16
17	175,000	212,000	217,000	17 5114 Employees/Family Medical Insurance			235,000	235,000	235,000	17
18	13,000	13,000	13,000	18 5116 Med. Deduct. Plan Reimbursement			13,000	13,000	13,000	18
19	<b>835,893</b>	<b>951,798</b>	<b>984,955</b>	19 TOTAL PERSONAL SERVICES			<b>1,082,550</b>	<b>1,082,550</b>	<b>1,082,550</b>	19
20				20 MATERIALS & SERVICES						20
21	32,000	37,000	37,000	21 5225 General Liability Insurance			43,000	43,000	43,000	21
22	30,000	30,000	60,000	22 5229 Consulting Services (Legal/Engineer./Comm.)			150,000	150,000	150,000	22
23	30,000	30,000	30,000	23 5230 Training / School (Employees & Board Members)			20,000	20,000	20,000	23
24				24						24
25	100,000	100,000	100,000	25 5252 Electricity			100,000	100,000	100,000	25
26	407,960	400,112	501,385	26 5300 WW System O & M			520,000	520,000	520,000	26
27	3,700	3,700	0	27 5400 Low-Income Discount Program			0	0	0	27
28	<b>603,660</b>	<b>600,812</b>	<b>728,385</b>	28 TOTAL MATERIALS & SERVICES			<b>833,000</b>	<b>833,000</b>	<b>833,000</b>	28
29	0	0	0	29						29
30	0	0	0	30						30
31	0	0		31 Ending balance (prior years)						31
32			0	32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	<b>1,439,553</b>	<b>1,552,610</b>	<b>1,713,340</b>	33 TOTAL REQUIREMENTS			<b>1,915,550</b>	<b>1,915,550</b>	<b>1,915,550</b>	33

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

2

NETARTS-OCEANSIDE SANITARY DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				RESOURCES				
1	510,000	735,000	967,000	1. Cash on hand * (cash basis), or	1,025,200	1,025,200	1,025,200	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	7,500	7,500	15,000	4. Interest	40,000	40,000	40,000	4
5				5				5
6	70,000	100,000	170,000	6 System Development Charges	200,000	200,000	200,000	6
7				7				7
8				8				8
9	587,500	842,500	1,152,000	9. Total Resources, except taxes to be levied	1,265,200	1,265,200	1,265,200	9
10			0	10. Taxes estimated to be received	0	0	0	10
11	0	0		11. Taxes collected in year levied				11
12	<b>587,500</b>	<b>842,500</b>	<b>1,152,000</b>	<b>12. TOTAL RESOURCES</b>	<b>1,265,200</b>	<b>1,265,200</b>	<b>1,265,200</b>	12
				REQUIREMENTS				
1	20,000	40,000	50,000	1 5281 Consulting Service / Engineering	50,000	50,000	50,000	1
2				2 5291 Future Avalon PS	700,000	700,000	700,000	2
3				3 5292 Oceanside PS	300,000	300,000	300,000	3
4				4				4
5				5				5
6				6				6
7	567,500	802,500	1,102,000	7 5800 Sewer Expansion	215,200	215,200	215,200	7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13	<b>587,500</b>	<b>842,500</b>	<b>1,152,000</b>	<b>13 TOTAL EXPENDED THIS YEAR</b>	<b>1,265,200</b>	<b>1,265,200</b>	<b>1,265,200</b>	13
14				14				14
15	0			15. Ending balance (prior years)				15
16			0	<b>16. UNAPPROPRIATED ENDING FUND BALANCE</b>				16
17	<b>587,500</b>	<b>842,500</b>	<b>1,152,000</b>	<b>17. TOTAL REQUIREMENTS</b>	<b>1,265,200</b>	<b>1,265,200</b>	<b>1,265,200</b>	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**

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**NETARTS-OCEANSIDE SANITARY DISTRICT**

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
Actual		Adopted Budget This Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-22	First Preceding Year 2022-23							
<b>RESOURCES</b>								
1	500,000	500,000	477,000	1. Cash on hand* (cash basis) or	711,179	711,179	711,179	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	25,000	20,000	22,000	4. Interest	25,000	25,000	25,000	4
5				5				5
6	118,764	180,630	202,620	6 Sewer Service Reserve Fee	202,620	202,620	202,620	6
7				7				7
8				8				8
9	643,764	700,630	701,620	9. Total Resources, except taxes to be levied	938,799	938,799	938,799	9
10			0	10. Taxes estimated to be received				10
11	0	0		11. Taxes collected in year levied				11
<b>12</b>	<b>643,764</b>	<b>700,630</b>	<b>701,620</b>	<b>12. TOTAL RESOURCES</b>	<b>938,799</b>	<b>938,799</b>	<b>938,799</b>	<b>12</b>
<b>REQUIREMENTS</b>								
1	130,000	130,000	130,000	1 5300 Upgrades / Replacement Projects	395,000	395,000	395,000	1
2	75,764	75,760	75,760	2 5400 Vehicle	45,620	45,620	45,620	2
3	200,000	200,000	200,000	3 5500 Major / Emergency Repairs	200,000	200,000	200,000	3
4	113,000	113,000	113,000	4 5600 System Expansion	113,000	113,000	113,000	4
5	25,000	81,870	82,860	5 5700 Biosolids Management	85,179	85,179	85,179	5
6	100,000	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	643,764	700,630	701,620	14 TOTAL EXPENSES	938,799	938,799	938,799	14
15	0	0		15 Ending balance (prior years)				15
16				16. RESERVED FOR FUTURE EXPENDITURE				16
<b>17</b>	<b>643,764</b>	<b>700,630</b>	<b>701,620</b>	<b>17. TOTAL REQUIREMENTS</b>	<b>938,799</b>	<b>938,799</b>	<b>938,799</b>	<b>17</b>

\*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-11**

This fund is authorized and established by Resolution 23-03 on July 1, 2023 for the following specified purpose:  
See Resolution 23-04 "The Low Income Assistance Program"

**RESERVE FUND  
LOW INCOME**

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.  
Review Year: 2028

**LOW INCOME ASSISTANCE FUND**

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**NETARTS-OCEANSIDE SANITARY DISTRICT**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding	First Preceding						
			<b>RESOURCES</b>				
1		6,000	1. Cash on hand* (cash basis) or	6,025	6,025	6,025	1
2			2. Working Capital (accrual basis)				2
3			3. Previously levied taxes estimated to be received				3
4			4. Interest				4
5			5				5
6		200	6 4025 Low Income donations	200	200	200	6
7			7				7
8			8				8
9			9. Total Resources, except taxes to be levied				9
10		0	10. Taxes estimated to be received	0	0	0	10
11			11. Taxes collected in year levied				11
12		6,200	<b>12. TOTAL RESOURCES</b>	<b>6,225</b>	<b>6,225</b>	<b>6,225</b>	12
			<b>REQUIREMENTS</b>				
1		6,200	1 5400 Low Income donations paid out	6,225	6,225	6,225	1
2			2				2
3			3				3
4			4				4
5			5				5
6			6				6
7			7				7
8			8				8
9			9				9
10			10				10
11			11				11
12			12				12
13			13				13
14			14 TOTAL EXPENSES				14
15			15 Ending balance (prior years)				15
16		0	16. RESERVED FOR FUTURE EXPENDITURE	0	0	0	16
17		6,200	<b>17. TOTAL REQUIREMENTS</b>	<b>6,225</b>	<b>6,225</b>	<b>6,225</b>	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

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

DEBT SERVICES FUND

8

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

NETARTS-OCEANSIDE SAN. DIST.  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				<b>Resources</b>				
1	340,799	339,743	338,657	1. Beginning Cash on Hand (Cash Basis), or	333,604	333,604	333,604	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	340,799	339,743	338,657	7. Total Resources, Except Taxes to be Levied	333,604	333,604	333,604	7
8			938,696	8. Taxes Estimated to be Received *	938,696	938,696	938,696	8
9	940,780	939,751		9. Taxes Collected in Year Levied				9
<b>10</b>	<b>1,281,579</b>	<b>1,279,494</b>	<b>1,277,353</b>	<b>10. TOTAL RESOURCES</b>	<b>1,272,300</b>	<b>1,272,300</b>	<b>1,272,300</b>	<b>10</b>
				<b>Requirements</b>				
				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
<b>16</b>	<b>CONT'D.</b>	<b>CONT'D.</b>	<b>CONT'D.</b>	<b>16. TOTAL REQUIREMENTS</b>	<b>CONT'D.</b>	<b>CONT'D.</b>	<b>CONT'D.</b>	<b>16</b>

DEBT SERVICES FUND  
SUPPLEMENT  
CONT'D.

NETARTS-OCEANSIDE SAN. DIST.

	HISTORICAL DATA			SCHEDULE OF PAYMENTS		Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
1	99,030	102,991	107,111	1 Outfall Bonds 1 & 2	7/20/2024	111,396	111,396	111,396	1
2	101,987	104,873	107,841	2 P/S & F/M Bond	8/1/2024	110,893	110,893	110,893	2
3	278,859	285,831	293,489	3 WWTP Bonds 3 & 4	1/9/2025	299,821	299,821	299,821	3
4	103,420	103,420	109,356	4 P/S & F/M Bond	2/1/2025	112,451	112,451	112,451	4
5				5					5
6				6					6
7				7					7
8				8					8
9	583,296	600,042	617,797	9. TOTAL PRINCIPAL PAYMENTS		634,561	634,561	634,561	9
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
10	117,872	113,910	109,791	10 Outfall Bonds 1 & 2	7/20/2024	105,506	105,506	105,506	10
11	22,939	19,025	15,001	11 P/S & F/M Bond	8/1/2024	8,012	8,012	8,012	11
12	201,188	194,216	186,558	12 WWTP Bonds 3 & 4	1/9/2025	180,226	180,226	180,226	12
13	15,485	12,558	9,549	13 P/S & F/M Bond	2/1/2025	6,454	6,454	6,454	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19	357,484	339,709	320,899	19. TOTAL INTEREST PAYMENTS		300,198	300,198	300,198	19
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
20			216,901	20 Outfall Bonds 1 & 2	7/20/2025	216,901	216,901	216,901	20
21			121,756	21 P/S & F/M Bond	8/1/2025	120,640	120,640	120,640	21
22				22					22
23				23					23
24				24					24
25	340,799	339,743		25. Ending Balance (Prior Years)					25
26			338,657	26. Total Unappropriated Ending Fund Balance		337,541	337,541	337,541	26
27	1,281,579	1,279,494	1,277,353	27. TOTAL REQUIREMENTS		1,272,300	1,272,300	1,272,300	27

Fund Total To Be Summarized  
On Form LB-35