

LATON COMMUNITY SERVICES DISTRICT
Final 2023-2024 Water Budget

	2022-2023 Budget	Final 2023-2024 Budget	Comments
<u>Fund Balances</u>			
Beginning Cash Fund Balance			
Property Tax Total	\$122,738		
<u>Revenues</u>		\$122,738	Increased Prop Taxes
Property Tax	\$9,787	\$2,198	Prop Tax \$'s Used
Interest			
Grants/Loans			
Hardwick Billing			
Disconnect/Reconnect Fees	\$6,100	\$5,000	
Customer Sales, Water	\$266,939	\$290,000	
Total Estimated Revenue	\$282,826	\$297,198	
<u>Reserve Funds</u>			
Connection Fee Reserves			
Total Reserves	\$0		
TOTAL AVAILABLE FUNDS WATER	\$282,826	\$297,198	
<u>Expense</u>			
<u>Salaries & Employee Benefits</u>			
Salaries	\$98,000	\$103,000	
Directors' Fees	\$2,800	\$2,900	
Benefits (Health Insurance)	\$11,000	\$11,000	
Retirement Fund 2% by Employer	\$1,250	\$1,290	
Benefit Employee STD Insurance	\$350	\$350	
Worker's Compensation Insurance	\$7,250	\$7,250	
Total Salaries & Employee Benefits	\$120,650	\$125,790	
<u>Services & Supplies</u>			
Uniforms	\$2,300	\$2,000	
Communications	\$9,550	\$7,600	
Insurance -JPIA	\$5,200	\$7,800	
Maintenance - Equipment (supplies)	\$8,000	\$8,000	
Maintenance - Structures, Repairs and Grounds	\$17,610	\$17,610	
Office Expense	\$4,500	\$4,882	
Professional & Engineering	\$8,000	\$9,000	
Legal & Specialized	\$3,500	\$4,500	
Miscellaneous			
District Lab Testing	\$5,500	\$5,500	
Fuel	\$5,000	\$5,500	
Transportation & Travel			
Dues, Membership, Fees & Permits	\$16,000	\$16,000	
Chemicals	\$500	\$500	
Utilities	\$41,000	\$47,000	
Total Services & Supplies	\$126,660	\$135,892	

LATON COMMUNITY SERVICES DISTRICT
Final 2023-2024 Water Budget

	2022-2023 Budget	Final 2023-2024 Budget	Comments
<u>Other</u>			
Repayment - Long Term Debt			
Interest - Long Term Debt			
Reserves for pipeline and wells	\$35,516	\$35,516	
Total Other Charges	\$35,516	\$35,516	
<u>Fixed Assets</u>			
Equipment Replacement			
Total Fixed Assets			
<u>Contingencies</u>			
Appropriation for contingencies		\$0	
TOTAL WATER BUDGET EXPENDITURES	\$282,826	\$297,198	
Net change operating Rev/(Exp)	\$0	\$0	

1. Customer sales are based on 2022-2023 revenue
2. The Beginning Cash Fund amount is set equal to Total Revenues
3. Water revenue includes Water revenue and Disconnect / Reconnect Fees
4. Grant revenue, Property tax and Interest revenue not used to balance budget
5. Sewer revenue includes: Sewer and Disconnect / Reconnect Fees
6. Utilities Split 0.304 Water, 0.497 Sewer, Light 0.122, Garbage 0.028 and Fire 0.049

LATON COMMUNITY SERVICES DISTRICT

Final 2023-2024 Sewer Budget

	2022-2023 Budget	Final 2023-2024 Budget	
<u>Fund Balances</u>			
Beginning Cash Fund Balance			
<u>Revenues</u>			
Property Tax	\$36,662	\$40,553	Prop Tax \$'s Used
CDBG Permit Fee			
Business Inventory Tax Subvention			
Grants			
Hardwick Billing	\$2,357	\$2,357	
Disconnect/Reconnect Fees	\$6,100	\$5,000	
Customer Sales, Sewer	\$261,139	\$282,540	
Total Estimated Revenue	\$306,258	\$330,450	
<u>Reserve Funds</u>			
Sewer System Capital Expense			
Total Reserves	\$0		
 TOTAL AVAILABLE FUNDS SEWER	 \$306,258	 \$330,450	
<u>Expense</u>			
<u>Salaries & Employee Benefits</u>			
Salaries	\$98,000	\$103,000	
Directors' Fees	\$2,800	\$2,900	
Benefits (Health Insurance)	\$11,000	\$11,000	
Retirement Fund 2% by Employer	\$1,250	\$1,290	
Benefit Employee STD Insurance	\$350	\$350	
Worker's Compensation Insurance	\$7,250	\$7,250	
Total Salaries & Employee Benefits	\$120,650	\$125,790	
<u>Services & Supplies</u>			
Agricultural - Sludge Removal	\$4,000	\$4,000	
Uniforms	\$2,300	\$2,000	
Communications	\$6,008	\$7,300	
Insurance -JPIA	\$4,900	\$7,800	
Maintenance - Equipment (supplies)	\$7,000	\$7,000	
Maintenance - Structures, Repairs & Grounds	\$16,000	\$18,000	
Office Expense	\$2,900	\$3,000	
Professional & Engineering	\$6,000	\$9,000	
Legal & Specialized	\$3,500	\$4,500	
Miscellaneous			
District Lab Testing	\$11,040	\$11,100	
Fuel	\$4,000	\$5,000	
Transportation & Travel			
Dues, Membership, Fees & Permits	\$31,000	\$34,000	
Chemicals	\$500	\$500	
Utilities	\$47,000	\$52,000	
Total Services & Supplies	\$146,148	\$165,200	

LATON COMMUNITY SERVICES DISTRICT

Final 2023-2024 Sewer Budget

	2022-2023 Budget	Final 2023-2024 Budget	
<u>Other</u>			
Equipment Debt Service			
Reserves for Sludge Handling - Projects			
Reserves for Sewer System Capital Expenses	\$39,460	\$39,460	
Total Other Charges	\$39,460	\$39,460	
<u>Fixed Assets</u>			
Equipment Replacement			
Total Fixed Assets			
<u>Contingencies</u>			
Appropriation for contingencies			
TOTAL SEWER BUDGET EXPENDITURES	\$306,258	\$330,450	
Net change operating Rev/(Exp)	\$0	\$0	

1. Customer sales are based on 2022-2023 revenue
2. The Beginning Cash Fund amount is set equal to Total Revenues
3. Water revenue includes Water revenue and Disconnect / Reconnect Fees
4. Grant revenue, Property tax and Interest revenue not used to balance budget
5. Sewer revenue includes: Sewer and Disconnect / Reconnect Fees
6. Utilities Split 0.304 Water, 0.497 Sewer, Light 0.122, Garbage 0.028 and Fire 0.049

LATON COMMUNITY SERVICES DISTRICT

Final 2023-2024 Fire Budget

	2022-2023 Budget	Final 2023-2024 Budget	
<u>Fund Balances</u>			
Beginning Cash Fund Balance			
<u>Revenues</u>			
Property Tax	\$70,346	\$74,044	Prop Tax \$'s Used
Fire Reports			
Grants/Loan			
Total Estimated Revenue	\$70,346	\$74,044	
<u>Reserve Funds</u>			
Replacement Funds			
Total Reserves	\$0	\$0	
TOTAL AVAILABLE FUNDS FIRE	\$70,346	\$74,044	
<u>Expense</u>			
<u>Salaries & Employee Benefits</u>			
Salaries	\$4,000	\$4,200	
Directors' Fees	\$588	\$588	
Benefits (Health Insurance)	\$430	\$430	
Retirement Fund 2% by Employer	\$45	\$55	
Benefit Employee STD Insurance	\$15	\$15	
Worker's Compensation Insurance	\$3,100	\$5,000	
Total Salaries & Employee Benefits	\$8,178	\$10,288	
<u>Services & Supplies</u>			
Uniforms	\$0	\$0	
Communications	\$4,300	\$3,500	
Insurance -JPIA	\$4,900	\$4,500	
Maintenance - Equipment (supplies)	\$2,500	\$4,000	
Maintenance - Structures, Improvements	\$4,000	\$3,000	
Office Expense	\$1,692	\$580	
Publications & Legal Notices	\$0	\$0	
Dispatch Service Fees	\$3,200	\$3,400	
Transportation & Travel & Fuel	\$6,300	\$6,300	
Utilities	\$5,600	\$7,000	
Total Services & Supplies	\$32,492	\$32,280	
<u>Other</u>			
Reserves for Fire Department	\$700	\$700	
Grant Matching Funds	\$6,000	\$6,000	
Reserves for Fire Engine	\$3,000	\$3,000	
Fire Truck Debt Service (\$17K Payment)	\$17,000	\$17,000	
Transmission Repeater			
Fire Department Account	\$0	\$1,800	
Fire Gear Loan - 5 Sets (\$248/mo.)	\$2,976	\$2,976	
Total Other Charges	\$29,676	\$31,476	
<u>Fixed Assets</u>			
Equipment New/Replacement			
Total Fixed Assets			
<u>Contingencies</u>			
Appropriation for contingencies	\$0	\$0	
TOTAL FIRE BUDGET EXPENDITURES	\$70,346	\$74,044	
Net change operating Rev/(Exp)	\$0	\$0	

LATON COMMUNITY SERVICES DISTRICT
Final 2023-2024 Garbage Budget

	2022-2023 Budget	Final 2023-2024 Budget	Comments
<u>Fund Balances</u>			
Garbage Revenue	\$182,001		
Garbage Collector - Mid Valley	\$159,781		
<u>Revenues</u>			
Garbage Fee	\$18,500	\$22,221	
Miscellaneous			
Total Estimated Revenue	\$18,500	\$22,221	
<u>Reserve Funds</u>			
Replacement Funds			
Debt Service Reserves			
Total Reserves	\$0	\$0	
TOTAL AVAILABLE FUNDS GARBAGE	\$18,500	\$22,221	
<u>Expense</u>			
<u>Salaries & Employee Benefits</u>			
Salaries	\$5,259	\$5,800	
Benefits (Health Insurance)	\$550	\$550	
Retirement Fund 2% by Employer	\$60	\$70	
Benefit Employee STD Insurance	\$18	\$19	
Worker's Compensation Insurance	\$1,399	\$1,400	
Total Salaries & Employee Benefits	\$7,286	\$7,839	
<u>Services & Supplies</u>			
Communications	\$150	\$982	
Insurance -JPIA	\$382	\$700	
Office Expense	\$4,682	\$4,700	
Professional & Engineering	\$3,100	\$3,500	
Legal & Specialized	\$1,400	\$2,000	
Miscellaneous			
Utilities	\$1,500	\$2,500	
Total Services & Supplies	\$11,214	\$14,382	
<u>Other</u>			
Reserves			
Total Other Charges			
<u>Fixed Assets</u>			
Equipment New/Replacement			
Total Fixed Assets			
<u>Contingencies</u>			
Appropriation for contingencies			
TOTAL GARBAGE BUDGET EXPENDITURES	\$18,500	\$22,221	
Net change operating Rev/(Exp)	(\$0)	\$0	

LATON COMMUNITY SERVICES DISTRICT
Final 2023-2024 Street Light Budget

	2022-2023 Budget	Final 2023-2024 Budget	Comments
<u>Fund Balances</u>			
Beginning Cash Fund Balance			
<u>Revenues</u>			
Property Tax	\$5,943	\$5,943	Prop Tax \$'s Used
Street Light Fee	\$18,282	\$24,100	
Miscellaneous			
Total Estimated Revenue	\$24,225	\$30,043	
<u>Reserve Funds</u>			
Replacement Funds			
Debt Service Reserves			
Total Reserves	\$0	\$0	
TOTAL AVAILABLE FUNDS STREET LIGHT	\$24,225	\$30,043	
<u>Expense</u>			
<u>Salaries & Employee Benefits</u>			
Salaries	\$3,179	\$4,200	
Benefits (Health Insurance)	\$450	\$450	
Retirement Fund 2% by Employer	\$49	\$52	
Benefit Employee STD Insurance	\$13	\$14	
Worker's Compensation Insurance	\$1,250	\$1,300	
Total Salaries & Employee Benefits	\$4,941	\$6,016	
<u>Services & Supplies</u>			
Communications	\$200	\$200	
Insurance -JPIA	\$284	\$400	
Office Expense	\$2,010	\$2,900	
Professional & Engineering	\$3,000	\$4,000	
Legal & Specialized	\$1,500	\$2,000	
Miscellaneous			
Utilities	\$12,290	\$14,527	
Total Services & Supplies	\$19,284	\$24,027	
<u>Other</u>			
Additional Community Lighting		\$0	
Total Other Charges	\$0	\$0	
<u>Fixed Assets</u>			
Equipment New/Replacement			
Total Fixed Assets			
<u>Contingencies</u>			
Appropriation for contingencies			
TOTAL STREET LIGHT BUDGET EXPENDITURES	\$24,225	\$30,043	
Net change operating Rev/(Exp)	\$0	\$0	