

Graton Community Services District  
Operations Fund 77101  
Department ID 62030100

Account	Account Description	FY 22-23 Actuals	FY 23-24 Approved Budget	FY 24-25 Preliminary Budget	FY 23-24/FY 24-25 Change Budgeted	FY 23-24/FY 24-25 % Change	Notes
40003	Direct Charges - CY	\$ 1,008,664	\$ 1,250,000	\$ 1,250,000	\$ -	0.0%	
40050	Property Tax Accrual	13,458	(6,230)	(13,000)	6,770	-108.7%	
40202	Direct Charges - Prior Year	4,399	6,000	4,000	2,000	33.3%	
40999	Penalties and Costs on Taxes	620	-	-	-	N/A	
40000	<b>Total Tax Revenue</b>	<b>1,027,141</b>	<b>1,249,770</b>	<b>1,241,000</b>	<b>8,770</b>	<b>0.7%</b>	
44002	Interest on Pooled Cash	8,385	6,000	6,000	-	0.0%	
44050	Unrealized Gains and Losses	6,796	(25,000)	-	(25,000)	100.0%	
44000	<b>Total Revenue - Use of Money &amp; Prop</b>	<b>15,181</b>	<b>(19,000)</b>	<b>6,000</b>	<b>(25,000)</b>	<b>131.6%</b>	
45221	Sewer/Water Usage Fees	14,405	500	500	-	0.0%	
45313	Sale - Water	-	-	-	-	N/A	
45000	<b>Total Charges for Services</b>	<b>14,405</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	
46027	Insurance Claims Reimbursement	-	35,000	35,000	-	0.0%	
46040	Miscellaneous Revenue	1,019	100	100	-	0.0%	
46050	Cancelled/State Dated Warrants	1,665	-	-	-	N/A	
46200	Prior Year Revenue-Miscellaneous	976	-	-	-	N/A	
46000	<b>Total Miscellaneous Revenues</b>	<b>3,660</b>	<b>35,100</b>	<b>35,100</b>	<b>-</b>	<b>0.0%</b>	
47101	Transfers In - within a Fund	-	-	-	-	N/A	
47000	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
49004	Administrative Control Account	-	-	-	-	N/A	
49005	Admin Control Acct Clearing	-	-	-	-	N/A	
49000	<b>Total Administrative Control Accts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
	<b>Grand Total Revenues</b>	<b>\$ 1,060,387.31</b>	<b>\$ 1,266,370.00</b>	<b>\$ 1,282,600.00</b>	<b>\$ (16,230.00)</b>	<b>-1.3%</b>	
50701	Perm Poistion - Admin Services	\$ 275,318	\$ 290,000	\$ 301,020	\$ 11,020	3.8%	All S&B except PERS. Reflects 3.8% COLA
50755	PERS - Local Bds	14,560	16,000	16,480	480	3.0%	
50000	<b>Total Salaries and Employee Benefits</b>	<b>289,878</b>	<b>306,000</b>	<b>317,500</b>	<b>11,500</b>	<b>3.8%</b>	
51021	Communication Expense	6,783	8,500	10,068	1,568	18.4%	
51031	Waste Disposal Services	5,009	5,000	1,500	(3,500)	-70.0%	
51041	Insurance - Premiums	-	38,000	38,000	-	0.0%	
51046	Insurance - Workers Comp	-	-	-	-	N/A	
51061	Maintenance - Equipment	40,396	75,000	30,206	(44,794)	-59.7%	
51071	Maintenance - Bldg & Improve	25,149	30,000	40,000	10,000	33.3%	
51072	Landscaping Services	-	15,000	15,000	-	0.0%	
51202	Election Services	-	-	-	-	N/A	
51206	Accounting/Auditing Services	30,957	15,000	15,000	-	0.0%	
51207	Client Accounting Services	31,954	40,000	40,000	-	0.0%	
51212	Outside Counsel- Legal Services	5,166	10,000	10,000	-	0.0%	
51225	Training Services	-	-	-	-	N/A	
51226	Consulting Services	186,128	175,000	134,871	(40,129)	-22.9%	
51231	Testing/Analysis	31,032	35,000	25,000	(10,000)	-28.6%	
51237	Process Service (ADP)	4,475	5,000	4,000	(1,000)	-20.0%	
51242	Bank Charges	16	-	100	100	N/A	
51244	Permits/License/Fees	10,168	10,000	12,000	2,000	20.0%	
51245	Appraisal Services	-	-	-	-	N/A	
51249	Other Professional Services	-	-	-	-	N/A	
51301	Publications and Legal Notices	-	-	-	-	N/A	
51401	Rents and Leases - Equipment	-	5,000	2,000	(3,000)	-60.0%	
51421	Rents and Leases- Bldg./Land	-	-	-	-	N/A	
51601	Training/Conference Expenses	-	-	2,500	2,500	N/A	
51602	Business Travel/Mileage	4,290	6,000	6,000	-	0.0%	
51801	Other Services	9,205	9,000	9,500	500	5.6%	
51803	Other Contract Services	42,924	98,000	45,000	(53,000)	-54.1%	
51902	Telecommunications Usage	2,125	1,200	3,500	2,300	191.7%	
51916	County Services Chgs	5,983	5,000	5,000	-	0.0%	
51934	ER System Charges	692	500	500	-	0.0%	
51935	Unclaimable ERP System Charges	11	-	-	-	N/A	
	<b>Subtotal Services</b>	<b>442,462</b>	<b>586,200</b>	<b>449,745</b>	<b>(136,455)</b>	<b>-23.3%</b>	
52021	Clothing, Uniforms, Personal	289	2,000	1,000	(1,000)	-50.0%	
52041	Household Supplies Expense	410	500	100	(400)	-80.0%	
52042	Janitorial Supplies	295	500	250	(250)	-50.0%	
52043	Safety Supplies	1,566	1,500	1,000	(500)	-33.3%	
52061	Fuel/Gas/Oil	5,391	6,000	3,864	(2,136)	-35.6%	
52063	Vehicle Parts	1,922	2,500	1,000	(1,500)	-60.0%	
52071	Materials and Supplies Expense	3,247	4,500	3,000	(1,500)	-33.3%	
52072	Chemicals	58,107	60,000	69,685	9,685	16.1%	
52081	Medical/Laboratory Supplies	1,221	1,000	500	(500)	-50.0%	
52091	Memberships/Certifications	4,358	5,000	5,000	-	0.0%	
52101	Other Supplies	18,579	2,500	600	(1,900)	-76.0%	
52111	Office Supplies	3,893	3,000	5,000	2,000	66.7%	
52114	Freight/Postage	488	-	150	150	N/A	
52141	Minor Equipment/Small Tools/ Special Exp	1,053	3,000	2,000	(1,000)	-33.3%	
52162	Special Department Expense	1,948	1,500	1,500	-	0.0%	
52181	Business Meals/Supplies	196	200	200	-	0.0%	
52191	Utilities Expense	91,926	60,000	150,000	90,000	150.0%	
	<b>Subtotal Supplies</b>	<b>194,889</b>	<b>153,700</b>	<b>244,849</b>	<b>91,149</b>	<b>59.3%</b>	
51000	<b>Total Services and Supplies</b>	<b>637,351</b>	<b>739,900</b>	<b>694,594</b>	<b>(45,306)</b>	<b>-6.1%</b>	
53105	Costs of Issuance	-	-	-	-	N/A	
53202	Penalties and Fines	3,000	-	-	-	N/A	
53402	Depreciation Expense	384,019	-	-	-	N/A	
53000	<b>Total Other Charges</b>	<b>387,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
55011	Appropriation for Contingenc	-	-	-	-	N/A	
55000	<b>Total Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
57011	Transfers Out - within a Fund	206,900	282,564	274,773	(7,791)	-2.8%	
57000	<b>Total Other Financing Uses</b>	<b>206,900</b>	<b>282,564</b>	<b>274,773</b>	<b>(7,791)</b>	<b>-2.8%</b>	
58010	Reimb. - General	-	-	-	-	N/A	
58000	<b>Total Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	

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					\$ -		
59004	Administrative Control Account	-	-	-	\$ -		N/A
59005	Admin Control Acct Clearing	-	-	-	\$ -		N/A
<b>58000</b>	<b>Total Reimbursements</b>	-	-	-	\$ -		N/A
					\$ -		
19820	Acquire-Machinery and Equipment	-	-	-	\$ -		N/A
19831	Acquire-CIP-Building & Impr	1,513			\$ -		N/A
18924	Acquire-Computer Equipment	-	5,000	5,000	\$ -		0.0%
<b>19000</b>	<b>Total Capital Assets</b>	<b>1,513</b>	<b>5,000</b>	<b>5,000</b>	\$ -		0.0%
					\$ -		
	<b>Grand Total Expenditures</b>	<b>\$ 1,522,661</b>	<b>\$ 1,333,464</b>	<b>\$ 1,291,867</b>	<b>\$ 41,597</b>	<b>3.1%</b>	
	<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ (462,274)</b>	<b>\$ (67,094)</b>	<b>\$ (9,267)</b>	<b>\$ (57,827)</b>	<b>86.2%</b>	