

**Resolution of the Lake of the Pines Ranchos  
Community Services District**

**RESOLUTION #24-25-01**

**BUDGET FOR FISCAL YEAR 2024-2025**

BE IT RESOLVED that the Board of Directors of the Lake of the Pines Ranchos Community Services District hereby adopts the attached Budget for the Fiscal Year 2024-2025, see Exhibit "A" (attached).

PASSED AND ADOPTED by the Board of Directors of the Lake of the Pines Ranchos Community Services District, County of Nevada, California, at the regular meeting held on July 8, 2024, by the following vote.

AYES: 4

NOES: 0

ABSENT: 0

ABSTAIN: 0

BY: William R. Brown  
Chairperson of the Board

ATTEST: Christine St. James  
Secretary to the Board



**Lake of the Pines Ranchos  
Community Services District  
2023-24 Actual Compared to Budget**

	<u>Actual 2023-24</u>	<u>Budget 2023-24</u>		<u>Difference</u>	
CASH ON HAND (06/30)	226,910	229,560			
Outstanding Warrants	0	0			
<b>ROADS REVENUE</b>					
Taxes	26,075	27,669		(1,594)	-5.8%
Interest	2,761	3,800		(1,039)	-27.3%
Intergovernment revenue	176	186		(10)	-5.4%
Special Assessment*	34,000	34,000		0	0.0%
Special Assessment II	35,270	38,665			
Total Revenue	<u>98,282</u>	<u>104,320</u>		<u>(6,038)</u>	-5.8%
BALANCE	<u>325,192</u>	<u>333,880</u>		<u>(8,681)</u>	-2.6%
<b>ROAD EXPENSES</b>					
Overhead (Non-Road)					
Insurance	2,808	5,000	5,000	(2,192)	-43.8%
Memberships	402	350	350	52	14.9%
Office Expense	307	800	800	(493)	-61.6%
Professional Services	6,913	7,500	7,500	(587)	-7.8%
Rent	919	900	900	19	2.1%
Fees	1,088	1,200	1,200	(112)	-9.3%
Road Signs	<u>592</u>	<u>200</u>	200	392	196.0%
Total Overhead	13,029	0			
Reserve					
Structure/Improvements	<u>203,586</u>	<u>317,930</u>		<u>(114,344)</u>	-36.0%
TOTAL EXPENSES	<u>216,615</u>	<u>333,880</u>		<u>(117,265)</u>	-35.1%
ENDING BALANCE	<u>108,577</u>	<u>0</u>			

**Lake of the Pines Ranchos  
Community Services District  
Compare Actual 2023-24 to Actual 2022-23**

	Actual 2023-24	Actual 2022-2023	Change	
CASH ON HAND (06/30)	226,910	170,780		
OUTSTANDING WARRANT	0	0		
ROADS REVENUE				
Taxes	26,075	27,669	(1,594)	-5.8%
Interest	2,761	3,839	(1,078)	-28.1%
Intergovernment revenue	176	176	0	0.0%
Revenue	34,000	72,665	(38,665)	-53.2%
Special Assessment	35,270	0	35,270	100.0%
Other Revenue	0	0	0	100.0%
Total Revenue	<u>98,282</u>	<u>104,349</u>	<u>(6,067)</u>	-5.8%
BALANCE	<u>325,192</u>	<u>275,129</u>	<u>50,063</u>	18.2%
ROAD EXPENSES				
Overhead (Non-Road)				
Insurance	2,808	2,800	8	0.3%
Memberships	402	303	99	32.7%
Office Expense	307	558	(251)	-45.0%
Professional Services	6,913	15,900	(8,987)	-56.5%
Rent	919	472	447	94.7%
Fees	1,088	894	194	21.7%
Road Signs	592	161	431	100.0%
Total Overhead	<u>13,029</u>	<u>21,088</u>	<u>(8,059)</u>	-38.2%
Reserve				
Structure/Improvements	<u>203,586</u>	<u>526,784</u>	<u>(323,198)</u>	-61.4%
TOTAL EXPENSES	<u>216,615</u>	<u>547,872</u>	<u>(331,257)</u>	-60.5%
ENDING BALANCE	<u>108,577</u>	<u>(272,743)</u>	<u>381,320</u>	-139.8%