



FINANCE COMMITTEE MEETING

FY 23-24 BUDGET & CIP REVIEW AND FY 24-25 PROPOSED NON-OPERATING BUDGET

FEBRUARY 22, 2024

NICHOLAS SCHNEIDER/JESSICA BUCKLE

**SOURCE OF SUPPLY
DEPARTMENT 5100
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% change
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 154,589	\$ 213,320	\$ 105,427	51%	\$ 236,263	11%
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 24,072	\$ 14,000	\$ 12,176	13%	\$ 14,000	0%
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 14,820	\$ 13,150	\$ 5,443	59%	\$ 17,625	34%
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 14,622	\$ 20,265	\$ 8,984	56%	\$ 22,445	11%
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 44,651	\$ 52,966	\$ 37,135	30%	\$ 66,208	25%
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 8,573	\$ 6,336	\$ 4,298	32%	\$ 7,323	16%
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 16,067	\$ 16,808	\$ 11,336	33%	\$ 22,862	36%
100-5100-50401	PERS UAL	\$ 11,926	\$ 9,756	\$ 10,683	\$ 10,351	\$ 54,800	\$ 54,800	0%	\$ 71,528	31%
100-5100-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 816,542	\$ -	\$ -	0%		
	TOTAL WAGES & BENEFITS	\$ 288,594	\$ 190,909	\$ 279,849	\$ 1,104,287	\$ 391,646	\$ 239,599	39%	\$ 458,254	17%
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 54,906	\$ 17,100	\$ 4,043	76%		-100%
100-5100-51101	Durables/Rentals/Leases	\$ 344	\$ 1,300	\$ 3,200	\$ 114,068	\$ 7,400	\$ 358	95%		-100%
100-5100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 1,475	78%		-100%
100-5100-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 271	0%		-100%
100-5100-51200	Vehicle Maintenance	\$ 4,632	\$ 4,929	\$ 5,589	\$ 4,253	\$ 4,850	\$ 1,945	60%		-100%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 9,724	\$ 9,150	\$ 5,177	43%		-100%
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 161,614	\$ 91,800	\$ 46,208	50%		-100%
100-5100-52100	Staff Development/Certifications	\$ -	\$ 59	\$ 750	\$ 40	\$ 1,250	\$ 473	62%		-100%
100-5100-52102	Utilities	\$ 10,715	\$ 10,034	\$ 19,267	\$ 10,424	\$ 10,250	\$ 9,934	3%		-100%
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 83,223	\$ 118,000	\$ 17,540	85%		-100%
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	\$ 450	\$ 50	89%		-100%
100-5100-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 8,250	\$ 6,121	26%		-100%
	NON-LABOR EXP	\$ 129,889	\$ 295,401	\$ 213,247	\$ 438,252	\$ 275,371	\$ 93,595	66%	\$ -	-100%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 418,483	\$ 486,310	\$ 493,096	\$ 1,542,539	\$ 667,017	\$ 333,194	50%	\$ 458,254	-31%

5100 – Source of Supply

**RAW WATER
DEPARTMENT 5200
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 237,624	\$ 323,240	\$ 129,010	60%	\$ 365,494	13%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 13,527	\$ 5,000	\$ 1,421	72%	\$ 5,000	0%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 22,884	\$ 24,800	\$ 15,006	39%	\$ 24,800	0%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 18,680	\$ 21,550	\$ 10,684	50%	\$ 28,125	31%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 21,144	\$ 30,708	\$ 11,481	63%	\$ 34,722	13%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 62,688	\$ 77,835	\$ 45,344	42%	\$ 96,624	24%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 9,869	\$ 7,250	\$ 4,959	32%	\$ 11,934	65%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 23,165	\$ 38,412	\$ 14,015	64%	\$ 37,823	-2%
100-5200-50401	PERS UAL	\$ 214,481	\$ 190,251	\$ 208,325	\$ 201,844	\$ 79,709	\$ 79,709	0%	\$ 104,041	31%
100-5200-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 229,733	\$ -	\$ -	0%		
	TOTAL WAGES & BENEFITS	\$ 763,977	\$ 581,724	\$ 739,900	\$ 841,158	\$ 608,504	\$ 311,629	49%	\$ 708,562	16%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 18,288	\$ 14,500	\$ 3,688	75%		-100%
100-5200-51101	Durables/Rentals/Leases	\$ 2,000	\$ 4,710	\$ 2,000	\$ 2,655	\$ 1,450	\$ 111	92%		-100%
100-5200-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 2,451	25%		-100%
100-5200-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542			-100%
100-5200-51200	Vehicle Maintenance	\$ 6,152	\$ 9,412	\$ 10,213	\$ 12,366	\$ 8,900	\$ 7,547	15%		-100%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 28,347	\$ 21,000	\$ 16,701	20%		-100%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 2,152	\$ 5,000	\$ 5,092	-2%		-100%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	\$ 750	\$ -	100%		-100%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 3,525	\$ 2,750	\$ 2,738	0%		-100%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	\$ 450	\$ 50	89%		-100%
100-5200-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	100%		-100%
	NON-LABOR EXP	\$ 42,451	\$ 62,822	\$ 63,935	\$ 67,988	\$ 60,342.00	\$ 38,920.00	36%	\$ -	-100%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 806,428	\$ 644,546	\$ 803,835	\$ 909,146	\$ 668,846.05	\$ 350,549.00	48%	\$ 708,562	6%

5200 – Transmission and Distribution of Raw Water

**WATER TREATMENT
DEPARTMENT 5300
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 190,326	\$ 229,802	\$ 121,439	47%	\$ 238,297	4%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 29,282	\$ 34,496	\$ 15,948	54%	\$ 34,496	0%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 15,710	\$ 15,720	\$ 8,872	44%	\$ 21,050	34%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 17,809	\$ 21,831	\$ 10,825	50%	\$ 22,638	4%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	\$ 63,996	\$ 38,659	40%	\$ 60,398	-6%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 5,579	\$ 4,722	\$ 2,877	39%	\$ 5,119	8%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 19,572	\$ 31,777	\$ 13,346	58%	\$ 30,042	-5%
100-5300-50401	PERS UAL	\$ 20,466	\$ 48,782	\$ 20,466	\$ 51,755	\$ 59,781	\$ 59,781	0%	\$ 78,030	31%
100-5300-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 172,300	\$ -	\$ -	0%		
	TOTAL WAGES & BENEFITS	\$ 435,304	\$ 385,147	\$ 427,648	\$ 556,294	\$ 462,126	\$ 271,747	41%	\$ 490,071	6%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 94,044	\$ 82,500	\$ 53,197	36%		-100%
100-5300-51101	Durables/Rentals/Leases	\$ 1,245	\$ 691	\$ 13,300	\$ 599	\$ 250	\$ 410	-64%		-100%
100-5300-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 1,354	51%		-100%
100-5300-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 570	-110%		-100%
100-5300-51200	Vehicle Maintenance	\$ 6,284	\$ 2,454	\$ 17,134	\$ 2,812	\$ 6,500	\$ 2,836	56%		-100%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484	\$ 6,090	\$ 8,993	\$ 6,546	\$ 7,750	\$ 3,900	50%		-100%
100-5300-51202	Building Maintenance	\$ -	\$ 14,641	\$ 289	\$ 4,072	\$ 7,500	\$ -	100%		-100%
100-5300-51300	Professional Services	\$ 8,617	\$ 3,629	\$ 24,135	\$ 24,338	\$ 32,250	\$ 31,964	1%		-100%
100-5300-52100	Staff Development/Training	\$ 2,441	\$ 307	\$ 2,587	\$ 253	\$ 1,250	\$ 150	88%		-100%
100-5300-52102	Utilities	\$ 214,327	\$ 226,066	\$ 227,186	\$ 233,857	\$ 222,500	\$ 126,668	43%		-100%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,257	\$ 6,500	\$ 7,928	-22%		-100%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	\$ 625	\$ 50	92%		-100%
100-5300-71100	Capital Expenses	\$ -	\$ 1,525	\$ -	\$ -	\$ 19,750	\$ 8,438	57%		-100%
	NON-LABOR EXP	\$ 340,100	\$ 357,241	\$ 405,752	\$ 370,389	\$ 390,396	\$ 237,465	39%	\$ -	-100%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 775,404	\$ 742,388	\$ 833,400	\$ 926,683	\$ 852,522	\$ 509,212	40%	\$ 490,071	-43%

5300 – Raw Water

TRANSMISSION & DISTRIBUTION OF TREATED WATER
DEPARTMENT 5400
FY25 BUDGET

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 430,996	\$ 440,075	\$ 262,114	40%	\$ 470,966	7%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 42,738	\$ 46,800	\$ 18,847	60%	\$ 46,800	0%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 15,710	\$ 15,720	\$ 9,112	42%	\$ 21,050	34%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 37,845	\$ 41,807	\$ 21,552	48%	\$ 44,742	7%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	\$ 109,881	\$ 81,388	26%	\$ 119,915	9%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 9,677	\$ 5,207	\$ 4,939	5%	\$ 10,864	109%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 41,620	\$ 52,768	\$ 26,627	50%	\$ 46,094	-13%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	\$ 109,599	\$ 109,599	0%	\$ 143,056	31%
100-5400-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 315,883	\$ -	\$ -	0%		
	TOTAL WAGES & BENEFITS	\$ 771,841	\$ 697,515	\$ 762,347	\$ 1,052,108	\$ 821,857	\$ 534,178	35%	\$ 903,486	10%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 186,988	\$ 158,500	\$ 42,685	73%		-100%
100-5400-51101	Durables/Rentals/Leases	\$ 2,000	\$ 1,084	\$ 2,171	\$ 12,480	\$ 12,250	\$ 2,098	83%		-100%
100-5400-51103	Safety/PPE Supplies		\$ -	\$ -	\$ -	\$ 8,500	\$ 5,424	36%		-100%
100-5400-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542	0%		-100%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 47,962	\$ 31,750	\$ 20,939	34%		-100%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 32,934	\$ 31,250	\$ 18,463	41%		-100%
100-5400-51202	Building Maintenance		\$ -	\$ -	\$ -	\$ 1,250	\$ -	100%		-100%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 5,001	\$ 10,000	\$ 6,895	31%		-100%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 3,162	\$ 3,250	\$ 230	93%		-100%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 15,038	\$ 11,500	\$ 12,479	-9%		-100%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 37,968	\$ 42,350	\$ 42,644	-1%		-100%
100-5400-52108	Membership/Subscriptions		\$ -	\$ -	\$ -	\$ 450	\$ 50	89%		-100%
100-5400-71100	Capital Expenses		\$ -	\$ -	\$ -	\$ 10,450	\$ 1,232	88%		-100%
	NON-LABOR EXP	\$ 164,028	\$ 240,630	\$ 234,082	\$ 341,533	\$ 322,042	\$ 153,681	52%	\$ -	-100%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 935,869	\$ 938,145	\$ 996,429	\$ 1,393,641	\$ 1,143,899	\$ 687,859	40%	\$ 903,486	-21%

5400 – Transmission and Distribution of Treated Water

ADMINISTRATION & CUSTOMER SERVICE DEPARTMENT 5600 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 390,967	40%	\$ 689,003	6%
100-5600-50101	Part-time/Temp Wages	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	\$ 15,000	\$ 6,295	58%	\$ 15,000	0%
100-5600-50102	Overtime	\$ 2,624	\$ 834	\$ 2,734	\$ 43	\$ -	\$ 31		\$ 100	
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 7,600	\$ 3,411	55%	\$ 7,600	0%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 8,900	66%	\$ 21,000	-19%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 14,000	42%	\$ 24,000	0%
100-5600-50106	Moving Expenses	\$ -	\$ -	\$ -	\$ 10,000					
100-5600-50200	Payroll Taxes	\$ 44,320	\$ 46,515	\$ 49,847	\$ 42,968	\$ 60,981	\$ 30,360	50%	\$ 65,455	7%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 78,721	18%	\$ 127,189	32%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 2,140	29%	\$ 3,475	15%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 37,588	38%	\$ 59,795	-1%
100-5600-50401	PERS UAL	\$ 175,151	\$ 191,051	\$ 207,229	\$ 191,493	\$ 159,417	\$ 159,417	0%	\$ 208,081	31%
100-5600-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 459,466	\$ -	\$ -	0%	\$ -	
100-5600-50403	Def. Comp Ret. Exp.	\$ 2,200	\$ -	\$ 2,350	\$ -	\$ 9,450	\$ 3,252	66%	\$ 9,975	6%
	TOTAL WAGES & BENEFITS	\$ 943,119	\$ 1,055,230	\$ 989,626	\$ 1,487,112	\$ 1,111,611	\$ 735,082	34%	\$ 1,230,674	11%
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 6,429	58%	\$ 13,275	-14%
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 4,896	43%	\$ 6,800	-20%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 13,424	37%	\$ 25,600	20%
100-5600-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 51,595	-7%	\$ 68,750	43%
100-5600-51200	Vehicle Maintenance	\$ 256	\$ 18	\$ -	\$ 803	\$ 3,250	\$ 147	95%	\$ 3,250	0%
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 1,418	56%	\$ 3,250	0%
100-5600-51202	Building Maintenance	\$ -	\$ 8,531	\$ -	\$ 2,243	\$ 10,000	\$ 2,867	71%	\$ 10,000	0%
100-5600-51300	Professional Services	\$ 135,000	\$ 218,750	\$ 227,000	\$ 317,496	\$ 335,700	\$ 235,908	30%	\$ 190,200	-43%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 98,000	-2%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 41,454	48%	\$ 85,000	6%
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ 16,160	\$ 22,200	\$ 23,104	-4%	\$ 20,000	-10%
100-5600-51304	Board Training/Travel	\$ -	\$ 4,300	\$ -	\$ -	\$ 17,500	\$ 7,973	54%	\$ 17,500	0%
100-5600-51305	Accounting (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	0%	\$ 120,000	50%
100-5600-52100	Staff Development/Travel	\$ 2,733	\$ 9,931	\$ 6,204	\$ 19,484	\$ 24,200	\$ 16,426	32%	\$ 24,200	0%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 26,727	57%	\$ 68,960	11%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,124	-125%	\$ 1,800	260%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 16,569	37%	\$ 30,000	14%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,388	-5%	\$ 11,250	26%
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418				\$ 10,000	
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,709	-14%	\$ 1,500	0%
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 42,945	\$ 38,737	10%	\$ 42,945	0%
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 7,241	79%	\$ 35,000	0%
100-5600-52110	Recruitment	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,127	-25%	\$ 3,000	20%
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,580	\$ 600,404	37%	\$ 891,280	-6%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$ 1,693,625	\$ 1,690,895	\$ 2,144,350	\$ 2,062,191	\$ 1,335,486	35%	\$ 2,121,954	3%

5600 – Administration and Customer Service

5600 – Administration (cont.)

Govt Reg Fee (100-5600-52105)	Costs
LAFCO	\$ 7,200
Class A Licensing	\$ 550
Georgetown Fire Assessment Dist. Tax	\$ 3,000
EDC Environ MGMT (June)	\$ 350
EDC Transportation (June)	\$ 150
TOTAL	\$ 11,250

Materials & Supplies (100-5600-51100)	Costs
Board Meeting Supplies	\$ 500
Booth cost & supplies for community events	\$ 300
Electronics/Technology	\$ 4,000
Furniture	\$ 700
Promotional Materials	\$ 5,000
Restroom Maint (both buildings)	\$ 2,500
General Supplies (non-consumable)	\$ 275
TOTAL	\$ 13,275

Staff Development/Travel (100-5600-52100)	Costs
ACWA Conference/Travel	\$ 10,000
Board Clerk Conference (annual)	\$ 2,600
<i>CALPERLA Conference (may re move)</i>	<i>\$ 1,500</i>
<i>CalPERS Meetings (may re move)</i>	<i>\$ 400</i>
CSDA	\$ 5,000
Govt Tax Seminar (annual)	\$ 1,100
HR Training (annual)	\$ 500
Misc	\$ 2,600
Tyler Tech	\$ 500
TOTAL	\$ 24,200

Building Maintenance (100-5600-51202)	Costs
Misc	\$ 10,000
TOTAL	\$ 10,000

Office Supplies (100-5600-51102)	Costs
AP Check Stock/1099 Forms	\$ 600
Utility Billing paper/envelopes/postage	\$ 10,000
Copier Overhead	\$ 5,000
Misc. Office supplies	\$ 4,500
Postage	\$ 5,500
TOTAL	\$ 25,600

Professional Services (100-5600-51300)	Costs
CEQA compliance (eCorp)	\$ 7,500
Document Destruction	\$ 500
Engineering Consultant (Bennett)	\$ 30,000
Federal Advocacy (Vectis)	\$ 48,000
Financial Advisors (Optimized IP)	\$ 12,000
Grant Writing (Zanjero PSA)	\$ 20,000
IT services	\$ 4,500
Office Cleaning Services	\$ 5,500
Pest Control	\$ 2,000
Pre-employment screening	\$ 100
Tyler eCheck UB fees	\$ 1,600
Tyler Tech Acct. Software Maintenance	\$ 25,000
Utility Billing (InfoSend)	\$ 18,500
Water Transfer (Zanjero PSA)	\$ 15,000
TOTAL	\$ 190,200

Accounting Services (100-5600-51305)	Costs
Lance, Soll & Lungard, LLP	\$ 120,000
TOTAL	\$ 120,000

Bank Charges (100-5600-52103)	Costs
NSF Fees	\$ 300
Misc. Fees	\$ 1,500
TOTAL	\$ 1,800

Board Training (100-5600-51304)	Costs
Misc Training (\$2500 x5)	\$ 12,500
Travel/Mileage (\$1000 x 5)	\$ 5,000
TOTAL	\$ 17,500

Memberships/Subscriptions (100-5600-52108)	Costs
ACWA	\$ 18,500
Amazon	\$ 130
AWWA	\$ 500
CALPERLA	\$ 380
CRWA	\$ 1,500
CSDA	\$ 8,800
Divide Chamber of Commerce	\$ 60
ENR Annual Memb.	\$ 100
iDrive annual sub (cloud server)	\$ 120
MCRWA	\$ 5,300
Mt. Democrat	\$ 240
RWA	\$ 4,300
Stamps.com	\$ 250
P.O. Box Annual	\$ 335
Wienhoff & Assoc. (Class)	\$ 430
Misc	\$ 2,000
TOTAL	\$ 42,945

Software/Licenses (100-5600-51104)	Costs
Adobe Products	\$ 2,900
Argis (ESRI)	\$ 950
Cartegraph software	\$ 19,000
Microsoft	\$ 4,200
MOM software	\$ 7,300
Neptune 360 (Ferguson)	\$ 5,200
Streamline webhosting	\$ 4,500
Tyler Tech annual fee	\$ 9,700
WaterSMART Customer Portal	\$ 12,000
Misc	\$ 3,000
TOTAL	\$ 68,750

Utilities (100-5600-52102)	Costs
ADT Security	\$ 5,800
AT&T Fiber Internet	\$ 15,000
Verizon Office Phones	\$ 19,200
Garbage	\$ 1,810
PG&E	\$ 15,000
Powernet Global Communications	\$ 850
Ferrell Gas	\$ 4,000
Verizon Mobile	\$ 7,300
TOTAL	\$ 68,960

Vehicle Maint. (100-5600-51200)	Costs
Unit 1	\$ 3,250
TOTAL	\$ 3,250

Vehicle Fuel (100-5600-51201)	Costs
Unit 1	\$ 3,250
TOTAL	\$ 3,250

Director Compensation (100-5600-50105)	Costs
Board Meeting @ \$400 per mtg	\$ 24,000
TOTAL	\$ 24,000

Other Misc. Expense (100-5600-52107)	Costs
Misc expenses (public notices/meeting prep)	\$ 1,500
TOTAL	\$ 1,500

make account for public notices?

Durable Goods/Rentals/Leases (100-5600-51101)	Costs
Port. Bathroom Rental	\$ 3,800
Copier Lease	\$ 3,000
TOTAL	\$ 6,800

ALT WASTEWATER ZONE DEPARMTENT 6100 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 1/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 143,385	\$ 132,360	\$ 81,823	38%	\$ 162,218	23%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 1,019	\$ 1,272	\$ 92	93%	\$ 1,272	0%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 10,843	\$ 12,574	\$ 6,047	52%	\$ 15,411	23%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 32,498	\$ 38,850	\$ 23,684	39%	\$ 39,795	2%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,614	\$ 1,360	\$ 840	38%	\$ 2,408	77%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 11,936	\$ 9,884	\$ 7,531	24%	\$ 12,815	30%
200-6100-50401	PERS UAL	\$ 13,565	\$ 14,635	\$ 14,634	\$ 15,526	\$ 34,873	\$ 34,873	0%	\$ 45,518	31%
200-6100-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 127,970	\$ -	\$ -	0%	\$ -	
	TOTAL WAGES & BENEFITS	\$ 169,300	\$ 146,893	\$ 132,809	\$ 344,791	\$ 231,173	\$ 154,890	33%	\$ 279,437	21%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 4,357	\$ 5,800	\$ 1,757	70%		-100%
200-6100-51101	Durables/Rentals/Leases	\$ 2,932	\$ 580	\$ 3,107	\$ 578	\$ 1,600	\$ 108	93%		-100%
200-6100-51102	Office Supplies (inactivate)	\$ 2,213	\$ 276	\$ 2,213	\$ 619	\$ 1,204	\$ -	100%		-100%
200-6100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 1,209	65%		-100%
200-6100-51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ 1,651	\$ 548	67%		-100%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,831	\$ 1,550	\$ 4,051	-161%		-100%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,772	\$ 5,000	\$ 2,897	42%		-100%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 70,496	\$ 99,000	\$ 36,613	63%		-100%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	\$ 5,309	\$ 5,174	3%	\$ 5,600	5%
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	\$ 2,000	\$ 422	79%		-100%
200-6100-52101	Travel	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ 79			
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 19,491	\$ 12,250	\$ 7,452	39%		-100%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 47,754	\$ 56,250	\$ 42,135	25%		-100%
200-6100-52108	Membership/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	100%		-100%
200-6100-71100	Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	100%		-100%
	NON-LABOR EXP	\$ 88,983	\$ 100,707	\$ 223,421	\$ 156,778	\$ 200,613	\$ 102,445	49%	\$ 5,600	-97%
updated 2/21/24	TOTAL DEPARTMENT EXPENSES	\$ 258,283	\$ 247,601	\$ 356,230	\$ 501,569	\$ 431,786	\$ 257,335	40%	\$ 285,037	-34%

6100 – Zone

Capital Improvement Plan Budget

CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	YTD EXPENDITURES
Priority 1			
Tunnel Inspection and Lining	\$ 65,000	\$ 65,000	\$ -
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 200,000	\$ 6,739
Distribution Tank Coating	\$ 275,000	\$ 275,000	\$ -
Paving	\$ 75,000	\$ 50,000	\$ -
Vehicle Replacements	\$ 250,000	\$ 175,000	\$ 174,406
- Dump Truck Less than \$75,000			
- Utility Truck for 5400 F-450 \$75,000			
- 1/2 Ton Trucks (3) \$100,000			
Mosquito Fire Mitigation			
Road Bank Repair	\$ -	\$ 15,000	\$ 13,932
Erosion Mitigation	\$ -	\$ 15,500	\$ 4,375
Levee Road	\$ -	\$ 161,000	\$ 180,840
Pipe Mitigation	\$ -	\$ 36,500	\$ 36,539
Master Meters	\$ 80,000	\$ -	\$ 74,751
Priority 2			
Pump Station Retrofit	\$ 12,000	\$ 12,000	\$ -
Repair Safety Walkways	\$ 35,000	\$ 2,500	\$ 848
Treated Water line Replacement	\$ 65,000	\$ 65,000	\$ 492
Pressure Regulating Valves	\$ 50,000	\$ 20,000	\$ -
VFD Replacement Sweetwater Treatment Plant			
Priority 3			
Annual Canal Lining/ Canal Improvements	\$ -	\$ 8,000	\$ -
Replace Air Release Valves	\$ 10,000	\$ 2,500	\$ 10,667
Solar on Walton and Sweetwater	\$ -	\$ -	\$ -
SCADA Upgrades	\$ -	\$ -	\$ -
Total	\$ 1,117,000	\$ 1,103,000	
CIP Project (ZONE)			
Lift Station Upgrade (CDS Reserve)	\$ 150,000	\$ 150,000	
Solar at Lift Station 16	\$ 50,000	\$ 50,000	\$ -
Installation of a Water Line to CDS Field	\$ 10,000	\$ 10,000	\$ -
Wastewater Treatment Plant			
Total	\$ 210,000	\$ 1,313,000	

Potential Grant Funded Capital Projects	FY 23/24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	1.31.24 YTD EXPENDITURES
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 120,000	\$ 22,296
GRANT - USBR (AWARDED)	\$ (40,000)	\$ (40,000)	\$ -
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ 285,000	\$ 4,256
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ (285,000)	\$ -
AMI Meter Infrastructure	\$ 125,000	\$ 50,000	\$ -
GRANT - California State Appropriation	\$ (125,000)	\$ (50,000)	\$ (50,000)
Infrastructure Generators	\$ 100,000	\$ 200,000	\$ -
GRANT - California State Appropriation	\$ (100,000)	\$ (200,000)	\$ (250,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 1,333,333	\$ 12,243
GRANT - CalOES HMPG	\$ (1,000,000)	\$ (1,000,000)	\$ -
Skid Steer w/Masticator	\$ 162,500	\$ 162,500	\$ 155,617
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ 157,261
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ -	\$ -
GRANT - Federal Appropriation	\$ -	\$ -	\$ -
Water Wheel for Ditch	\$ 50,000	\$ -	\$ -
GRANT - Greenhouse Gas	\$ (50,000)	\$ -	\$ -
Develop Alternative Water Sources	\$ 85,000	\$ 85,000	\$ -
Grant Total	\$ (1,925,000)	\$ (1,900,000)	\$ (598,054)
Total	\$ 498,333	(\$1,401,667)	(\$246,381)

Questions

