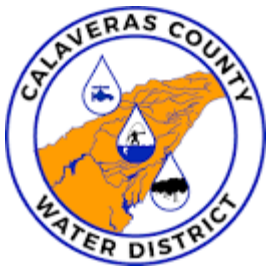


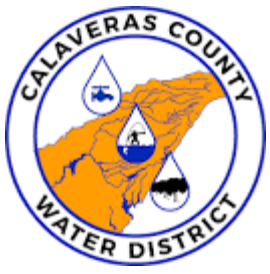
# Draft FY 2023-24 Operating Budget

May 30, 2023



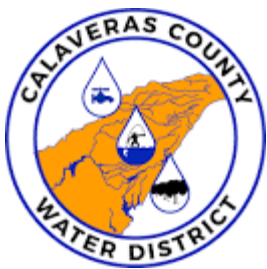
# Draft Operating Budget Summary

	FY 2023-24 Draft Budget	FY 2022-23 Board Approved	Variance
<b>Sources</b>			
Operating Revenue	16,996,612	14,875,474	2,121,138
Non-Operating Revenue	5,640,152	5,034,268	605,884
Transfers In	4,781,823	6,223,803	(1,441,980)
	<u>27,418,587</u>	<u>26,133,545</u>	<u>1,285,042</u>
<b>Uses</b>			
Salaries and Benefits	12,425,539	12,067,660	357,879
Services and Supplies	10,455,321	8,881,627	1,573,693
Capital Outlay	1,318,743	1,026,619	292,124
Debt Service	3,212,861	4,140,960	(928,099)
Transfers Out	-	-	-
	<u>27,412,464</u>	<u>26,116,867</u>	<u>1,295,597</u>
<b>Net Budget</b>	<b>6,123</b>	<b>16,679</b>	<b>(10,555)</b>



# Draft Operating Budget – Revenues

Operating Revenue	FY 2023-24 Draft Budget			FY 2022-23 Board Approved			
	300	500	Total	300	500	Total	Variance
Water/Sewer Sales/Resid	10,330,790	6,117,821	16,448,612	8,805,726	5,542,025	14,347,751	2,100,861
Irrigation Water Sales	11,000	-	11,000	10,723	-	10,723	277
Water Sales - Fire Hydrant	200,000	-	200,000	170,000	-	170,000	30,000
Inspection Fees	-	5,000	5,000	-	5,000	5,000	-
Account Establishment Fees	47,000	3,000	50,000	47,000	3,000	50,000	-
Delinquent Account Charge	55,000	40,000	95,000	55,000	40,000	95,000	-
Termination of Services	-	-	-	-	-	-	-
Backflow Certification Testing	4,000	-	4,000	4,000	-	4,000	-
Install Water Meter	30,000	-	30,000	30,000	-	30,000	-
Repair Labor/Materials	9,000	16,000	25,000	18,000	32,000	50,000	(25,000)
Reimbursable Expense	40,000	53,000	93,000	33,000	45,000	78,000	15,000
Other Water/Sewer Charges	-	-	-	-	-	-	-
Concept Approval Fees	-	-	-	-	-	-	-
Other Operating Revenue	25,550	9,450	35,000	25,550	9,450	35,000	-
<b>Total Operating Revenues</b>	<b>10,752,340</b>	<b>6,244,271</b>	<b>16,996,612</b>	<b>9,198,999</b>	<b>5,676,475</b>	<b>14,875,474</b>	<b>2,121,138</b>



# Draft Operating Budget – Revenues

Non-Operating Revenue	FY 2023-24 Draft Budget			FY 2022-23 Board Approved			
	300	500	Total	300	500	Total	Variance
Rental Revenue	60,590	22,410	83,000	60,590	22,410	83,000	-
Interest Income/CCWD Investments	15,000	-	15,000	167,170	61,830	229,000	(214,000)
Lease Interest Revenue	-	-	-	-	-	-	-
Property Taxes	2,794,720	735,272	3,529,992	2,567,151	603,817	3,170,968	359,024
Standby Fees	95,630	35,370	131,000	95,630	35,370	131,000	-
Power Sales - North Fork	616,704	228,096	844,800	452,600	167,400	620,000	224,800
Lease Revenue	-	-	-	-	-	-	-
Power Sales - New Hogan	153,300	56,700	210,000	58,400	21,600	80,000	130,000
Grant Revenue/Federal Agencies	-	-	-	-	-	-	-
Grant Revenue/State Agencies	-	-	-	-	-	-	-
Other Non-Operating Revenue	630,243	196,117	826,360	525,819	194,481	720,300	106,060
Miscellaneous Income	-	-	-	-	-	-	-
<b>Total Non-Operating Revenues</b>	<b>4,366,187</b>	<b>1,273,965</b>	<b>5,640,152</b>	<b>3,927,360</b>	<b>1,106,908</b>	<b>5,034,268</b>	<b>605,884</b>



# Draft Operating Budget – Revenues

Transfer In	FY 2023-24 Draft Budget			FY 2022-23 Board Approved			
	300	500	Total	300	500	Total	Variance
Transfer In - Debt (125/135/108)	1,590,389	753,168	2,343,557	2,270,947	931,750	3,202,697	(859,140)
Transfer In - CIP (120/130/104)	790,095	302,961	1,093,056	790,095	302,961	1,093,056	-
Transfer In - Operating (125/135)	759,780	-	759,780	713,718	36,594	750,312	9,468
Transfer In - Capital Outlay (108)	521,864	63,566	585,430	620,480	422,258	1,042,738	(457,308)
Transfer In - Operating (108)	-	-	-	98,550	36,450	135,000	(135,000)
<b>Total Transfers In</b>	<b>3,662,128</b>	<b>1,119,695</b>	<b>4,781,823</b>	<b>4,493,790</b>	<b>1,730,013</b>	<b>6,223,803</b>	<b>(1,441,980)</b>
<b>Total Sources</b>	<b>18,780,655</b>	<b>8,637,932</b>	<b>27,418,587</b>	<b>17,620,149</b>	<b>8,513,396</b>	<b>26,133,545</b>	<b>1,285,042</b>



# Draft Operating Budget – Salaries and Benefits

Final FY 2023-24 Budget		Department							FY 2022-23 Adopted	Variance	
		50	54	56	57	58	59	60	Total		
<b>Salaries and Benefits</b>	<b>FTEs</b>	0	51	5		8	9	2	75	75	-
Salaries Wages		-	4,729,370	679,081	43,200	1,049,330	928,696	250,690	<b>7,680,367</b>	<b>7,434,025</b>	246,342
Payouts		-	233,060	23,379	-	8,240	-	-	<b>264,679</b>	<b>30,494</b>	234,185
On Call Pay		-	21,100	-	-	-	-	-	<b>21,100</b>	<b>21,100</b>	-
Standby Pay		-	23,500	-	-	1,000	-	-	<b>24,500</b>	<b>15,400</b>	9,100.00
Overtime		-	210,000	630	-	29,000	10,000	2,000	<b>251,630</b>	<b>206,200</b>	45,430
Benefits		-	1,981,503	166,117	93,544	318,226	313,950	87,688	<b>2,961,028</b>	<b>2,815,799</b>	145,229
Medical Reimbursements		-	-	-	-	-	-	-	-	<b>2,000</b>	(2,000)
Retirement Expense		-	551,250	64,783	-	123,185	103,948	16,243	<b>859,409</b>	<b>966,592</b>	(107,183)
CalPERS UAL		-	132,416	9,330	-	27,940	21,918	6,222	<b>197,826</b>	<b>531,050</b>	(333,224)
Retirement Health Savings		-	90,960	24,200	-	19,280	24,840	5,720	<b>165,000</b>	<b>45,000</b>	120,000
<b>Total Salaries and Benefits</b>		-	<b>7,973,159</b>	<b>967,520</b>	<b>136,744</b>	<b>1,576,201</b>	<b>1,403,352</b>	<b>368,563</b>	<b>12,425,539</b>	<b>12,067,660</b>	<b>357,879</b>



# Draft Operating Budget – Services and Supplies

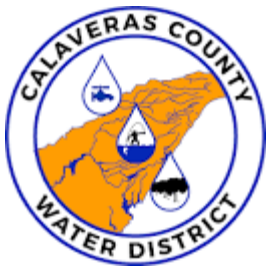
Final FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	50	54	56	57	58	59	60	Total		
<b>Services and Supplies</b>									-	
Power	19,800	2,155,615	-	-	-	-	-	2,175,415	1,588,400	587,015
Water	4,500	6,000	-	-	-	-	-	10,500	8,296	2,204
Sewage	-	43,970	-	-	-	-	-	43,970	46,734	(2,764)
Telephone	2,460	127,000	-	-	-	-	-	129,460	97,667	31,793
Refuse/Disposal	3,700	22,000	-	-	-	-	-	25,700	19,308	6,392
Materials & Supplies	39,800	152,000	10,200	3,750	8,200	250	2,500	216,700	187,300	29,400
Herbicide	-	1,000	-	-	-	-	-	1,000	1,500	(500)
Safety Equipment/Consumables	-	42,600	-	-	-	-	-	42,600	42,600	-
Tools	500	35,167	-	-	-	-	-	35,667	30,500	5,167
Uniforms - New	-	-	25,000	-	-	-	-	25,000	16,200	8,800
Materials and Supplies - CalFire	-	18,000	-	-	-	-	-	18,000	18,000	-
Safety Equipment	-	-	12,000	-	1,200	-	-	13,200	14,500	(1,300)
Lab Supplies, Consumables	-	40,000	-	-	-	-	-	40,000	40,000	-
Ozone System Parts	-	10,000	-	-	-	-	-	10,000	10,000	-
UV Bulb/MBR Replacement	-	110,000	-	-	-	-	-	110,000	110,000	-
Electrical Parts Replacement	-	70,000	-	-	-	-	-	70,000	70,000	-
Leak Repair Supplies	-	160,000	-	-	-	-	-	160,000	160,000	-
Road Repair Materials	-	25,850	-	-	-	-	-	25,850	31,250	(5,400)
SCADA, Radio Supplies	-	17,000	-	-	-	-	-	17,000	17,000	-
Septic Tanks, Repair & New	-	11,200	-	-	-	-	-	11,200	11,200	-
Meters, New & Replacement	-	60,000	-	-	-	-	-	60,000	10,000	50,000
Aerator/Compressor Repair	-	18,000	-	-	-	-	-	18,000	18,000	-
Computers/Peripherals	-	18,500	-	-	-	-	-	18,500	18,500	-



# Draft Operating Budget – Services and Supplies

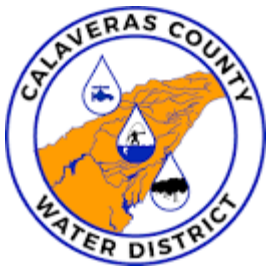
Draft FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	50	54	56	57	58	59	60	Total		
<b>Services and Supplies</b>									-	
Control System/Pressure Transducer	-	8,200	-	-	-	-	-	8,200	5,000	3,200
Headworks/Solids Removal and Repair	-	20,160	-	-	-	-	-	20,160	20,160	-
HVAC	-	8,500	-	-	-	-	-	8,500	8,500	-
Mixers/Valves/Repair Kits/ Actuators	-	25,000	-	-	-	-	-	25,000	25,000	-
Monitor Wells Repair	-	5,000	-	-	-	-	-	5,000	5,000	-
Pumps/Motors Repair	-	140,000	-	-	-	-	-	140,000	140,000	-
Solids Handling Eq Repair	-	5,000	-	-	-	-	-	5,000	5,000	-
Admin Technologies Comm	-	23,000	2,400	-	11,000	76,410	-	112,810	72,400	40,410
Chemicals	-	552,893	-	-	-	-	-	552,893	374,690	178,203
Outside Services/Repairs	48,810	115,569	-	-	-	-	-	164,379	144,869	19,510
Fire Ext. Testing Cust. Base	-	2,200	-	-	-	-	-	2,200	2,000	200
Spraying - Weeds & Insects	1,000	52,000	-	-	-	-	-	53,000	31,000	22,000
Snow Removal	-	7,200	-	-	-	-	-	7,200	6,600	600
Uniform Launder	-	22,675	-	-	-	-	-	22,675	21,209	1,466
Fire Hydrant Maintenance	-	56,625	-	-	-	-	-	56,625	56,625	-
Service Maintenance Contracts	3,537	-	-	-	10,550	357,137	-	371,224	146,666	224,558
Groundwater Monitoring	-	51,975	-	-	-	-	-	51,975	47,250	4,725
Instrumentation Tech	-	8,500	-	-	-	-	-	8,500	8,500	-
Ozone System PM	-	7,000	-	-	-	-	-	7,000	7,000	-
Backflow Device Testing	-	4,000	-	-	-	-	-	4,000	4,000	-
SCADA Consulting	-	10,000	-	-	-	-	-	10,000	14,000	(4,000)
Hauling /Dig/Crane/Excavator	-	5,000	-	-	-	-	-	5,000	5,000	-
Pave/Seal/Asphalt Repair	-	145,000	-	-	-	-	-	145,000	145,000	-
Drug & Alcohol Testing	-	-	4,000	-	-	-	-	4,000	3,000	1,000





# Draft Operating Budget – Services and Supplies

Draft FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	50	54	56	57	58	59	60	Total		
<b>Services and Supplies</b>									-	
Septic Hauling Bio-solids Hauling	-	40,000	-	-	-	-	-	40,000	40,000	-
Tank Cleaning	-	50,000	-	-	-	-	-	50,000	50,000	-
Building Repairs	5,000	50,000	-	-	-	-	-	55,000	15,000	40,000
UV System PM	-	10,000	-	-	-	-	-	10,000	-	10,000
Recruiting	-	-	16,500	-	-	-	-	16,500	21,500	(5,000)
Claims/Damages	5,000	-	-	-	-	-	-	5,000	5,000	-
Computer License/Maintenance Contract	51,450	115,456	-	-	16,860	62,615	5,600	251,981	161,331	90,650
Janitorial Services	24,385	-	-	-	-	-	-	24,385	23,220	1,165
Laboratory Services	-	145,000	-	-	-	-	-	145,000	165,000	(20,000)
Rentals (Non Vehicles/Equip)	-	5,000	-	-	-	-	-	5,000	56,000	(51,000)
Outside Legal Fees	-	-	125,000	-	-	-	150,000	275,000	265,000	10,000
Accounting/Auditing	-	-	-	-	-	41,600	-	41,600	41,600	-
Advertising/Publicity	-	-	1,500	-	-	-	2,000	3,500	11,500	(8,000)
Professional Services	-	100,710	159,300	-	50,000	166,480	380,870	857,360	682,798	174,562
Operating Exp/Fuel & Oil	-	360,150	-	-	-	-	-	360,150	254,100	106,050
Repairs and Parts	-	110,000	-	-	-	-	-	110,000	95,000	15,000
Fuel/Repair - Generators	-	20,000	-	-	-	-	-	20,000	20,000	-
Rental Exp/Vehicle and Eq	-	11,500	-	-	-	-	-	11,500	6,200	5,300
Vehicle Maintenance	-	36,500	-	-	-	-	-	36,500	10,200	26,300
Forms and Supplies	-	-	1,450	-	600	1,950	-	4,000	4,000	-
Permits and Licenses	-	21,600	-	-	-	-	-	21,600	21,600	-
Late Fees and Other Penalties	-	-	-	-	-	-	-	-	-	-
Director Elections	-	-	-	5,000	-	-	-	5,000	5,000	-



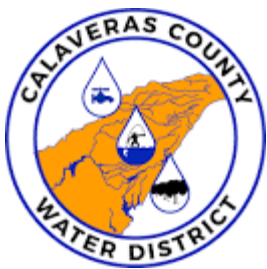
# Draft Operating Budget – Services and Supplies

Draft FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	50	54	56	57	58	59	60	Total		
<b>Services and Supplies</b>									-	
Postage	-	-	-	-	-	15,950	-	15,950	15,950	-
Publications/Subscriptions	-	1,000	150	-	600	-	-	1,750	1,750	-
Memberships/Dues	-	20,000	42,725	-	600	750	63,717	127,792	127,226	566
Recording/Title Reports	-	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	1,000	-	1,000	1,000	-
Training, Conf & Travel	-	35,000	23,700	17,500	23,000	12,000	6,500	117,700	108,700	9,000
Other Travel Costs	-	500	750	2,500	1,600	500	1,000	6,850	5,750	1,100
Purchased Water	-	20,000	-	-	-	-	474,000	494,000	528,008	(34,008)
Retiree Health Costs	767,000	-	-	-	-	-	-	767,000	698,700	68,300
Bad Debt Expense	-	-	-	-	-	40,000	-	40,000	37,000	3,000
Rate Assistance Program	-	-	-	-	-	60,000	-	60,000	60,000	-
Unemployment Claims	-	-	10,000	-	-	-	-	10,000	2,000	8,000
Insurance	281,100	-	-	-	-	-	-	281,100	272,489	8,611
State Water/Sewer Fees	-	250,000	-	-	-	-	-	250,000	240,000	10,000
Federal Dam & Admin Fees	-	-	-	-	-	-	702,000	702,000	696,400	5,600
State Water Right Fees	-	-	-	-	-	-	85,500	85,500	150,582	(65,082)
Mandated Plans	-	-	-	-	-	-	18,000	18,000	40,000	(22,000)
Water Efficiency	-	-	-	-	-	-	4,000	4,000	8,000	(4,000)
Third Party Payment Processing	-	-	-	-	-	42,000	-	42,000	47,000	(5,000)
Agent Fees (Custodial)	-	-	-	-	-	-	-	-	7,500	(7,500)
LAFCO Contribution	13,500	-	-	-	-	-	-	13,500	14,100	(600)
Misc. Non-Operating Costs	-	-	-	-	-	-	-	-	-	-
<b>Total Supplies and Services</b>	<b>1,271,542</b>	<b>5,821,815</b>	<b>434,675</b>	<b>28,750</b>	<b>124,210</b>	<b>878,642</b>	<b>1,895,687</b>	<b>10,455,321</b>	<b>8,881,627</b>	<b>1,573,693</b>



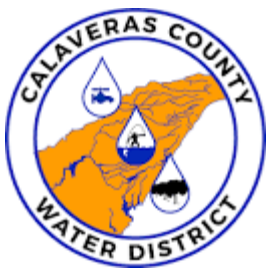
# Draft Operating Budget – Capital Outlay/Debt Service

Draft FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	50	54	56	57	58	59	60	Total		
<b>Capital Outlay</b>										
Vehicles Capital Lease - Current	-	168,579	-	-	-	-	-	168,579	167,762	817
Vehicles Capital Lease -New	-	204,360	-	-	-	-	-	204,360	167,762	36,598
Equipment Purchased	-	203,374	-	-	7,000	-	-	210,374	216,095	(5,721)
Projects	-	735,430	-	-	-	-	-	735,430	475,000	260,430
<b>Total Capital Outlay</b>	-	<b>1,311,743</b>	-	-	<b>7,000</b>	-	-	<b>1,318,743</b>	<b>1,026,619</b>	<b>292,124</b>
<b>Debt Service</b>										
Interest Exp - PERS UAL Loan	142,644	-	-	-	-	-	-	142,644	153,799	(11,155)
Interest Exp - USDA AMI Loan	83,703	-	-	-	-	-	-	83,703	82,348	1,355
Interest Exp - VacCon Truck 2021	6,276	-	-	-	-	-	-	6,276	9,119	(2,843)
Interest Exp - USDA EP Reach 3A	52,344	-	-	-	-	-	-	52,344	53,430	(1,086)
Interest Exp - Water Fund Loan	7,515	-	-	-	-	-	-	7,515	17,774	(10,259)
Interest Exp - New Hogan Loan	4,684	-	-	-	-	-	-	4,684	7,169	(2,485)
Interest Exp - OP HQ	-	-	-	-	-	-	-	-	31,116	(31,116)
Interest Exp - VacCon Truck 2020	3,193	-	-	-	-	-	-	3,193	6,746	(3,553)
Interest Exp - Water CIP Loan 2022	557,542	-	-	-	-	-	-	557,542	437,538	120,004
Interest Exp - Sewer CIP Loan 2022	339,168	-	-	-	-	-	-	339,168	340,400	(1,232)
Principal Payment - PERS UAL Loan	338,000	-	-	-	-	-	-	338,000	336,000	2,000
Principal Payment - USDA AMI Loan	89,000	-	-	-	-	-	-	89,000	299,539	(210,539)
Principal Payment - VacCon Truck 2021	117,659	-	-	-	-	-	-	117,659	114,815	2,844
Principal Payment - USDA EP Reach 3A	48,800	-	-	-	-	-	-	48,800	47,700	1,100
Principal Payment - Water Fund Loan	72,207	-	-	-	-	-	-	72,207	119,268	(47,061)
Principal Payment - New Hogan	55,242	-	-	-	-	-	-	55,242	55,242	-
Principal Payment - OP HQ	-	-	-	-	-	-	-	-	614,626	(614,626)
Principal Payment - VacCon Truck 2020	121,884	-	-	-	-	-	-	121,884	118,331	3,553
Principal Payment - Sewer CIP Loan 2022	414,000	-	-	-	-	-	-	414,000	879,000	(465,000)
Principal Payment - Water CIP Loan 2022	759,000	-	-	-	-	-	-	759,000	417,000	342,000
<b>Total Debt Service</b>	<b>3,212,861</b>	-	-	-	-	-	-	<b>3,212,861</b>	<b>4,140,960</b>	<b>(928,099)</b>
<b>Total Operating Expense Budget</b>	<b>4,484,403</b>	<b>15,106,716</b>	<b>1,402,195</b>	<b>165,494</b>	<b>1,707,411</b>	<b>2,281,994</b>	<b>2,264,250</b>	<b>27,412,464</b>	<b>26,116,867</b>	<b>1,295,597</b>



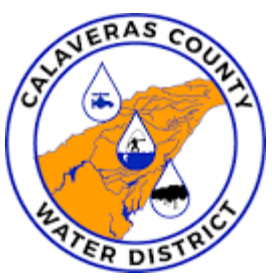
# Draft Operating Budget – Capital Outlay

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	123,063	45,516	168,579
Capital Lease	54	12	District Wide	FY 2023-24 Vehicle Lease to Own - New	149,183	55,177	204,360
Equipment	54	1	West Point	Vac Trailer	93,037	34,411	127,448
Equipment	54	1	Collections	Push Cams	-	35,000	35,000
Equipment	54	70	District Wide	Vehicle GPS Systems	12,356	4,570	16,926
Equipment	54	1	Corp Yard	Tire Balancer	6,570	2,430	9,000
Equipment	54		Corp Yard	Warehouse Furniture and Equipment	10,950	4,050	15,000
Equipment	58	1	District Wide	Line Locator	5,110	1,890	7,000
Projects	54	3	La Contenta WWTP	Sand Filters - Rehabilitation	-	150,000	150,000
Projects	54		Copper Cove	Demolition of old WTP site and PS	50,000	-	50,000
Projects	54		Copper Cove	Ozone Unit Replacement	300,000	-	300,000
Projects	54		District-Wide	UPS Replacements	73,000	27,000	100,000
Projects	54		District-Wide	Critical Generator Rplcmt (25% match)	98,864	36,566	135,430
				<b>Total</b>	<b>922,132</b>	<b>396,611</b>	<b>1,318,743</b>



# Draft Operating Budget – Debt Service

<b>Debt Service - Subset of Dept 50</b>	<b>Draft FY 2023-24</b>	<b>Final FY 2022-23</b>	<b>Variance</b>
Interest Exp - PERS UAL Loan	142,644	153,799	(11,155)
Interest Exp - USDA AMI Loan	83,703	82,348	1,355
Interest Exp - VacCon Truck 2021	6,276	9,119	(2,843)
Interest Exp - USDA EP Reach 3A	52,344	53,430	(1,086)
Interest Exp - Water Fund Loan	7,515	17,774	(10,259)
Interest Exp - New Hogan Loan	4,684	7,169	(2,485)
Interest Exp - OP HQ	-	31,116	(31,116)
Interest Exp - VacCon Truck 2020	3,193	6,746	(3,553)
Interest Exp - Water CIP Loan 2022	557,542	437,538	120,004
Interest Exp - Sewer CIP Loan 2022	339,168	340,400	(1,232)
Principal Payment - PERS UAL Loan	338,000	336,000	2,000
Principal Payment - USDA AMI Loan	89,000	299,539	(210,539)
Principal Payment - VacCon Truck 2021	117,659	114,815	2,844
Principal Payment - USDA EP Reach 3A	48,800	47,700	1,100
Principal Payment - Water Fund Loan	72,207	119,268	(47,061)
Principal Payment - New Hogan	55,242	55,242	-
Principal Payment - OP HQ	-	614,626	(614,626)
Principal Payment - VacCon Truck 2020	121,884	118,331	3,553
Principal Payment - Sewer CIP Loan 2022	414,000	417,000	(3,000)
Principal Payment - Water CIP Loan 2022	759,000	879,000	(120,000)
<b>Total</b>	<b>3,212,861</b>	<b>4,140,960</b>	<b>(928,099)</b>



# Next Steps

- Incorporate comments/direction
- Preliminary budget to Board – June 14
- Budget adoption – June 28