



NOTICE OF BUDGET & FINANCE COMMITTEE MEETING March 14, 2023

Responsible for the review of District finances including: rates, fees, charges and other sources of revenue; budget and reserves; audit; investments; insurance; and other financial matters.

NOTICE IS HEREBY GIVEN that the San Lorenzo Valley Water District has called a regular meeting of the Budget & Finance Committee to be held on **Wednesday, March 14, 2023, at 4:00 p.m.**, at the SLVWD Conference Room, 12788 Highway 9, Boulder Creek, CA and via videoconference and teleconference.

Any person in need of any reasonable modification or accommodation in order to participate in the meeting may contact the District Secretary's Office at (831) 430-4636 a minimum of 72 hours prior to the scheduled meeting.

This meeting is being conducted as an in-person meeting under the Brown Act, Government Code section 54953, and a quorum of the Board must participate from the location(s) within the District that are identified above. Members of the public may attend the meeting at the identified location(s). Teleconferencing/videoconferencing access as set forth below is being provided as a convenience only and is not guaranteed. The meeting may continue in person even if teleconferencing/videoconferencing capability is disrupted or unavailable.

The meeting access information is as follows:

<https://meet.goto.com/718507893>

You can also dial in using your phone.

(For supported devices, tap a one-touch number below to join instantly.)

United States (Toll Free): 1 877 309 2073

- One-touch: <tel:+18773092073,,718507893#>

United States: +1 (646) 749-3129

- One-touch: <tel:+16467493129,,718507893#>

Access Code: 718-507-893

AGENDA

1. Convene Meeting
Roll Call

2. Oral Communications

This portion of the agenda is reserved for Oral Communications by the public for items which are not on the Agenda. Please understand that California law (The Brown Act) limits what the Board can do regarding issues raised during Oral Communication. No action or discussion may occur on issues outside of those already listed on today's agenda. Any person may address the Committee at this time, on any subject that lies within the jurisdiction of the District. Normally, presentations must not exceed five (5) minutes in length, and individuals may only speak once during Oral Communications. Any Director may request that the matter be placed on a future agenda or staff may be directed to provide a brief response.

3. Unfinished Business:

Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agenda items.

a. INVESTMENT UPDATE

Committee Review of updated investment information.

b. RATE STUDY REQUEST FOR PROPOSALS - UPDATE

Committee review of Rate Study proposals received (closing date for RFP is 3.13.23 so this information will not be available before the meeting).

4. New Business:

Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agenda items.

a. FIRST ROUND OF BUDGET DISCUSSION - FISCAL YEAR 23/24-24/25

Discussion by the Committee and staff regarding Budget FY 23/24-24/25.

5. Informational Material

Here is a link to previous B & F Committee meeting minutes:

[All Finance Meeting Minutes | San Lorenzo Valley Water District \(slvwd.com\)](#)

6. Adjournment

Agenda documents, including materials related to an item on this agenda submitted to the Committee after distribution of the agenda packet, are available for public inspection and may be reviewed at the office of the District Secretary, 13060 Highway 9, Boulder Creek, CA 95006 during normal business hours. Such documents may also be available on the District website at www.slvwd.com subject to staff's ability to post the documents before the meeting.

Certification of Posting

I hereby certify that on March 9, 2023, I posted a copy of the foregoing agenda in the outside display case at the District Office, 13060 Highway 9, and at the SLVWD Boardroom, 12788 Highway 9, Boulder Creek, California, said time being at least 72 hours in advance of the special meeting of the B & F Committee of the San Lorenzo Valley Water District in compliance with California Government Code Section 54956.

Executed at Boulder Creek, California, on March 9, 2023.

Holly B. Hossack, District Secretary

M E M O

TO: Budget & Finance Committee

FROM: Director of Finance

SUBJECT: Investment Update

DATE: March 14, 2023

RECOMMENDATION:

It is recommended that the Budget & Finance Committee receive the update on the District's investment of the 2019 COP and 2021 CoBank Loan proceeds.

BACKGROUND:

At the January 18, 2023 Budget & Finance Committee meeting, District staff discussed investing the unspent funds from the 2019 \$14.5M COP & 2021 \$15M CoBank Loans into higher yielding accounts. The funds were being held in the Santa Cruz County Fund earning an average of 1.47%.

District staff chose to invest in Treasury Bills (T-Bills) which are short-term U.S. government debt obligations backed by the Treasury Department with a maturity of one year or less. The investments are being made through Wells Fargo in accordance with the District's Investment Policy.

The attached project schedule was prepared to show the amount available from each loan allocated to each remaining open project with an estimated begin construction date. Our representative at Wells Fargo used this schedule to determine our liquidity needs and which T-Bills to invest in. This project schedule will be reconciled monthly and reviewed as project expenses are incurred to determine if changes are needed or if we have more time to re-invest.

ATTACHMENTS:

Exhibit A – Project Schedule for Investments

EXHIBIT A - PROJECT SCHEDULE FOR INVESTMENTS

LOAN	PROJECTS	AMOUNT AVAILABLE	ESTIMATED BEGIN CONSTRUCTION
2019 COP \$14.5 Loan	WO 1738 - FALL CREEK FISH LADDER	\$ 982,501	5/30/2023
2019 COP \$14.5 Loan	WO 845 - REDWOOD PARK TANK PROJECT (PIPE)	\$ 504,743	6/30/2023
2019 COP \$14.5 Loan	WO 1234 - LYON PIPELINE PROJECT	\$ 4,402,872	6/30/2023
2019 COP \$14.5 Loan	WO 845 - REDWOOD PARK TANK PROJECT (TANK)	\$ 900,000	1/1/2024
		\$ 6,790,116	

LOAN	PROJECTS	AMOUNT AVAILABLE	ESTIMATED BEGIN CONSTRUCTION
2021 \$15M CoBank Loan	Alta Via Distribution System Piping	\$ 1,025,134	3/15/2023
2021 \$15M CoBank Loan	Orman Road Water Main Replacement	\$ 1,054,349	4/30/2023
2021 \$15M CoBank Loan	Juanita Woods Water Main Replacement	\$ 1,548,575	5/30/2023
2021 \$15M CoBank Loan	Peavine Supply	\$ 1,623,889	6/30/2023
2021 \$15M CoBank Loan	Five Mile Box & Turbidity Station	\$ 336,380	6/30/2023
2021 \$15M CoBank Loan	Big Steel Tank/Zone Piping CZU	\$ 1,323,456	6/30/2023
2021 \$15M CoBank Loan	Hermosa Oak Fernwood Water Main Replacement	\$ 1,546,461	7/30/2023
2021 \$15M CoBank Loan	Zayante Drive Water Main Replacement	\$ 749,558	8/30/2023
2021 \$15M CoBank Loan	Blue Ridge Tank Replacement	\$ 828,431	9/30/2023
2021 \$15M CoBank Loan	Harmon Street 2" Main	\$ 52,082	1/1/2024
2021 \$15M CoBank Loan	Sweetwater Supply Line	\$ 1,616,974	3/31/2024
2021 \$15M CoBank Loan	South Zone Distribution System Piping	\$ 617,237	6/30/2024
2021 \$15M CoBank Loan	Bennett Spring Supply /Transmission Main	\$ 353,652	12/31/2024
		\$ 12,676,178	

Total Amount Invested \$ 19,466,294

M E M O

TO: Budget & Finance Committee
FROM: Director of Finance
SUBJECT: Rate Study Request for Proposals Update
DATE: March 14, 2023

RECOMMENDATION:

It is recommended that the Budget & Finance Committee receive the update on status of the Rate Study Requests for Proposals.

BACKGROUND:

A Rate Study Request for Proposal (RFP) was published on February 9, 2023 with a proposal due date of March 13, 2023. Staff received a request to extend the due date to allow more time to put together a comprehensive proposal. Given the limited number of potential bidders, staff has issued an addendum to extend the due date to March 20, 2023.

A Special Budget & Finance Committee meeting may need to be scheduled to review the consulting firms that submitted proposals to allow the District to meet the April 6, 2023 Board of Director's meeting review deadline listed in the RFP.

M E M O

TO: Budget & Finance Committee
 FROM: Director of Finance
 SUBJECT: Biennial Draft Budget FY2023-2025
 DATE: March 14, 2023

RECOMMENDATION:

It is recommended that the Budget & Finance Committee review the preliminary operating budget and discuss.

BACKGROUND:

BUDGET

The budget is a financial tool to help plan and guide the District’s revenue and expenses. It is slightly different than the audited financials, mainly in that the budget looks more to cash expenses and excludes depreciation and other non-cash events. It is a long process with a lot of discussions and revisions. This is the initial review of the biennial budget for fiscal years 2023-2025.

High Level Operating Summary

	2022/23 Estimated Actuals	2022/23 Adopted Budget	2023/24 Proposed Budget	2024/25 Proposed Budget	2022/23 Budget Compared to 2023/24 Proposed Budget	2023/24 Budget Compared to 2024/25 Proposed Budget
Operating Revenue	\$ 12,896,384	\$ 13,078,112	\$ 12,669,057	\$ 12,582,915	\$ (409,055)	\$ (86,142)
Operating Expenses	8,535,226	9,468,031	9,806,237	10,261,367	338,206	455,130
Operating Income (loss)	\$ 4,361,157	\$ 3,610,081	\$ 2,862,820	\$ 2,321,549	\$ (747,261)	\$ (541,272)
				<i>% Change</i>	<i>-20.7%</i>	<i>-18.9%</i>

FY2223 Estimated Actuals: Overall revenue is tracking lower than expected due to a decrease in consumption. Expenses will be reviewed at a more detailed level below.

HIGH LEVEL POINTS

REVENUE

- FY2022/23 consumption is projected to be approximately 626,000 units of water
- FY2023/24 is projected to decrease roughly 2%, 613,078
- FY2024/25 is projected to decrease an additional 2%, 600,816
- FY2023/24 includes the CZU Homes being billed starting September 2023 – more to follow on this item
- FY2024/25 basic fee includes Bracken Brae and Forest Springs customers

EXPENSES

- 2 positions that were not included in last budget
 - Construction Inspector
 - Environmental Planner
- \$40K in FY2023-24 for compensation study
- \$40K in FY 2023-24 for District Manager Recruitment
- \$40K in FY2024-25 for 2024 Election Fees

ADDITIONAL SUPPORT

The following support spreadsheets are a view of the full internal roll-up staff review. This is a deep dive into each of the department operating expense accounts.

DRAFT - FY2324-2425 REVENUE PROJECTIONS

SEWER FUND REVENUE

# MONTHS	12		
BASIC \$	257.47		
# CONNECTIONS	56		
X # MONTHS \$	173,021	\$ 173,021	FY2023/24 SEWER
		\$ 173,021	FY2024/25 SEWER

WATER FUND REVENUE

BASIC FEE

Assumes CZU Homes charged starting Sept 2023 \$ 3,584,475 FY2023/24 BASIC

Assumes Bracken Brae/Forest Springs customers \$ 3,653,564 FY2024/25 BASIC

CONSUMPTION FEE

		RATE	
UNITS	613,078		
PRICE PER \$	12.66		
	\$ 7,761,561	\$ 7,761,561	FY2023/24 CONS.
		RATE	
UNITS	600,816		
PRICE PER \$	12.66		
No slatted increase \$	7,606,330	\$ 7,606,330	FY2024/25 CONS.

MISCELLANEOUS FEES & CHARGES

Includes penatlies, late fees, establishment charges

\$ 90,000	FY2023/24 FEES
\$ 90,000	FY2024/25 FEES

SALE OF METERS

Connection fees for the sale of new meter sets

\$ 60,000	FY2023/24 FEES
\$ 60,000	FY2024/25 FEES

TOTAL OPERATING REVENUE

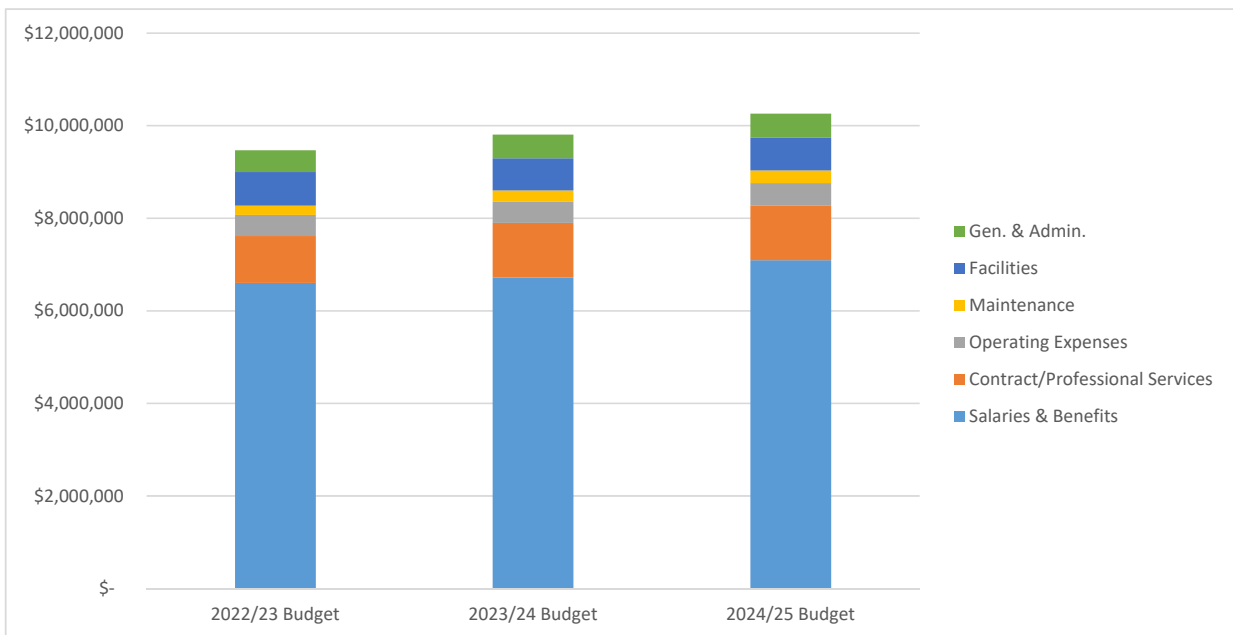
TOTAL OPERATING REVENUE	\$ 11,669,057	FY2023/24
TOTAL OPERATING REVENUE	\$ 11,582,915	FY2024/25

TOTAL OPERATING REVENUE INCLUDING FIRE RECOVERY SURCHARGE

FY2023/24 FRS	\$ 1,000,000	\$ 12,669,057	FY2023/24
FY2024/25 FRS	\$ 1,000,000	\$ 12,582,915	FY2024/25

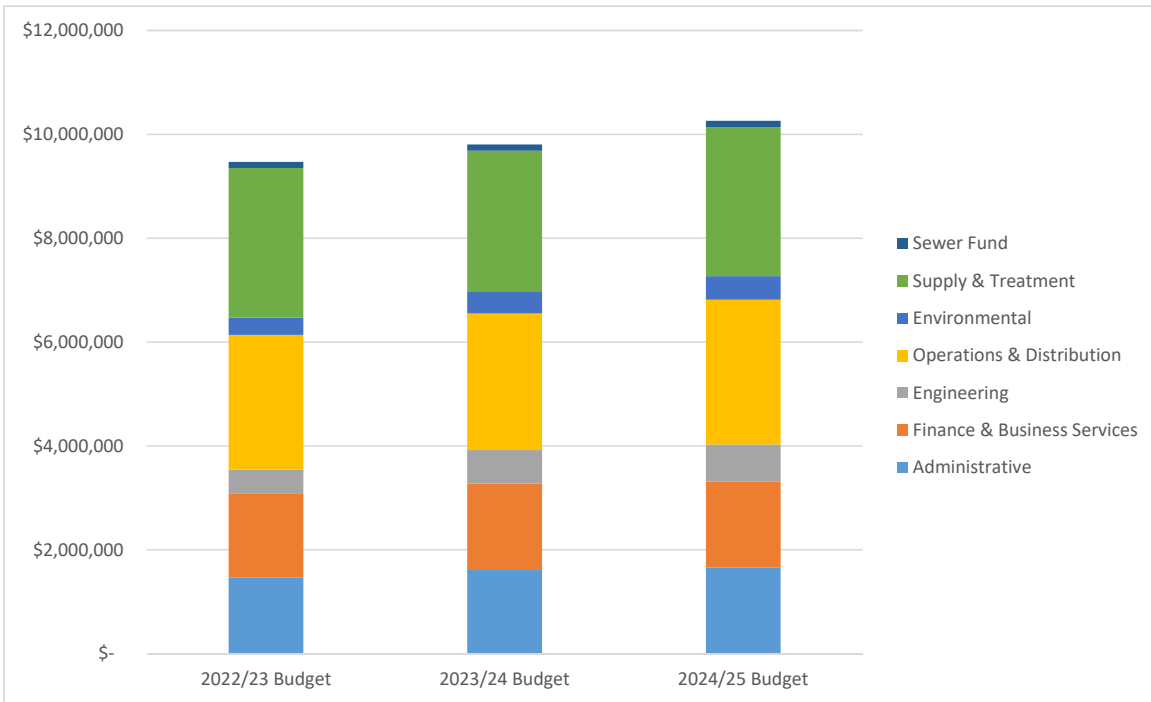
Operating Expense Budget by Expense Category

	2022/23 Estimated Actuals	2022/23 Adopted Budget	2023/24 Proposed Budget	2024/25 Proposed Budget	2022/23 Budget Compared to 2023/24 Proposed Budget	2023/24 Budget Compared to 2024/25 Proposed Budget
Salaries & Benefits	\$ 5,772,125	\$ 6,604,475	\$ 6,721,079	\$ 7,094,226	\$ 116,604	\$ 373,147
Contract/Professional Services	997,151	1,011,467	1,176,823	1,174,836	165,356	(1,987)
Operating Expenses	480,116	455,450	464,400	491,000	8,950	26,600
Maintenance	204,332	202,288	239,600	272,850	37,312	33,250
Facilities	620,042	725,645	693,625	704,145	(32,020)	10,520
Gen. & Admin.	461,461	468,707	510,710	524,310	42,003	13,600
Total Operating by Category	\$ 8,535,226	\$ 9,468,031	\$ 9,806,237	\$ 10,261,367	\$ 338,206	\$ 455,130
				<i>% Change</i>	<i>3.6%</i>	<i>4.6%</i>



Operating Expense Budget by Department

	2022/23 Estimated Actuals	2022/23 Adopted Budget	2023/24 Proposed Budget	2024/25 Proposed Budget	2022/23 Budget Compared to 2023/24 Proposed Budget	2023/24 Budget Compared to 2024/25 Proposed Budget
Administrative	\$ 1,335,899	\$ 1,467,338	\$ 1,630,090	\$ 1,656,145	\$ 162,752	\$ 26,055
Finance & Business Services	1,303,093	1,622,630	1,643,556	1,658,472	20,926	14,916
Engineering	460,594	453,401	647,268	714,296	193,868	67,028
Operations & Distribution	2,583,817	2,595,265	2,629,972	2,789,129	34,706	159,158
Environmental	354,580	333,723	412,670	452,029	78,947	39,359
Supply & Treatment	2,344,512	2,878,402	2,720,854	2,865,886	(157,549)	145,033
Sewer Fund	152,732	117,271	121,827	125,409	4,556	3,582
Total Operating by Category	\$ 8,535,226	\$ 9,468,031	\$ 9,806,237	\$ 10,261,367	\$ 338,206	\$ 455,130
				<i>% Change</i>	<i>3.6%</i>	<i>4.6%</i>



Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	NOTES
02-600-5100	REGULAR SALARIES	\$ 16,000	0%	\$ 16,000	\$ 18,822	\$ 16,000	\$ (2,822)	\$ -	-15%	0%	\$ 17,376	\$ 11,246	\$ 2,822	
02-600-5120	OVERTIME WAGES	\$ 1,575	5%	\$ 1,500	\$ 24,985	\$ -	\$ (23,485)	\$ 1,500	-94%	0%	\$ 5,258	\$ 1,792	\$ 24,985	Increased OT due to pumping issues
02-600-5130	STANDBY	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5150	PERS - RETIREMENT	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5160	FICA - SOCIAL SECURITY	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5161	MEDICARE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5171	UNIFORMS	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5181	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5810	ALLOCATIONS - SAL&BEN	\$ 16,796	2%	\$ 16,419	\$ 13,065	\$ -	\$ 3,354	\$ 16,419	26%	0%	\$ 25,957	\$ 21,569	\$ 13,065	
	SALARIES & BENEFITS	\$ 34,371	1%	\$ 33,919	\$ 56,872	\$ 16,000	\$ (22,953)	\$ 17,919	-40%	112%	\$ 48,591	\$ 34,608	\$ 40,872	
02-600-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 20,000	0%	\$ 20,000	\$ 20,202	\$ 15,000	\$ (202)	\$ 5,000	-1%	33%	\$ 21,773	\$ 16,626	\$ 5,202	
02-600-5202	OUTSIDE WATER ANALYSIS	\$ 18,000	0%	\$ 18,000	\$ 17,784	\$ 15,000	\$ 216	\$ 3,000	1%	20%	\$ 19,962	\$ 17,982	\$ 2,784	
02-600-5820	ALLOCATIONS - PROF	\$ 1,197	-3%	\$ 1,231	\$ 1,102	\$ 26,307	\$ 129	\$ (25,075)	12%	-95%	\$ 1,344	\$ 919	\$ (25,205)	
	CONTRACT/PROFESSIONAL SERVICES	\$ 39,197	0%	\$ 39,231	\$ 39,088	\$ 56,307	\$ 144	\$ (17,075)	0%	-30%	\$ 43,079	\$ 35,527	\$ (17,219)	
02-600-5300	OPERATING SUPPLIES	\$ 12,000	0%	\$ 12,000	\$ 10,493	\$ 12,000	\$ 1,507	\$ -	14%	0%	\$ 2,825	\$ 2,914	\$ (1,507)	
02-600-5320	RENTALS/LEASES/PERMITS	\$ 22,000	10%	\$ 20,000	\$ 35,403	\$ 15,000	\$ (15,403)	\$ 5,000	-44%	33%	\$ 12,243	\$ 10,483	\$ 20,403	
02-600-5830	ALLOCATIONS - OP EXP	\$ 74	0%	\$ 74	\$ 50	\$ 1,168	\$ 24	\$ (1,094)	49%	-94%	\$ 145	\$ 265	\$ (1,118)	
	OPERATING EXPENSES	\$ 34,074	6%	\$ 32,074	\$ 45,946	\$ 28,168	\$ (13,872)	\$ 3,906	-30%	14%	\$ 15,213	\$ 13,661	\$ 17,778	
02-600-5410	MAINT & OPERATIONS OF VEHICLES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5420	BUILD MAINT-SERVICES & SUPPLYS	\$ 2,000	33%	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0%	0%	\$ -	\$ -	\$ (1,500)	
02-600-5840	ALLOCATIONS - MAINT.	\$ 1,705	15%	\$ 1,484	\$ 1,370	\$ 83	\$ 115	\$ 1,402	8%	1697%	\$ 1,392	\$ 1,356	\$ 1,287	
	MAINTENANCE	\$ 3,705	24%	\$ 2,984	\$ 1,370	\$ 1,583	\$ 1,615	\$ 1,402	118%	89%	\$ 1,392	\$ 1,356	\$ (213)	
02-600-5500	UTILITIES - DISTRICT OFFICE	\$ 5,200	4%	\$ 5,000	\$ 3,227	\$ 6,000	\$ 1,773	\$ (1,000)	55%	-17%	\$ 3,780	\$ 4,141	\$ (2,773)	
02-600-5510	TELEPHONE/COMMUNICATIONS	\$ 6,200	3%	\$ 6,000	\$ 3,819	\$ 6,500	\$ 2,181	\$ (500)	57%	-8%	\$ 3,718	\$ 4,984	\$ (2,681)	
02-600-5850	ALLOCATIONS - FACILITIES	\$ 1,308	3%	\$ 1,273	\$ 1,097	\$ 1,362	\$ 176	\$ (89)	16%	-7%	\$ 1,246	\$ 1,265	\$ (265)	
	FACILITIES	\$ 12,708	4%	\$ 12,273	\$ 8,142	\$ 13,862	\$ 4,130	\$ (1,589)	51%	-11%	\$ 8,745	\$ 10,390	\$ (5,719)	
02-600-5600	OFFICE SUPPLIES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5650	POSTAGE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -	
02-600-5860	ALLOCATIONS - GEN. ADMIN.	\$ 1,354	1%	\$ 1,346	\$ 1,314	\$ 1,353	\$ 31	\$ (7)	2%	-1%	\$ 1,649	\$ 1,580	\$ (38)	
	GEN. & ADMIN.	\$ 1,354	1%	\$ 1,346	\$ 1,314	\$ 1,353	\$ 31	\$ (7)	2%	-1%	\$ 1,649	\$ 1,580	\$ (38)	
600	WASTEWATER	\$ 125,409	3%	\$ 121,827	\$ 152,732	\$ 117,271	\$ (30,905)	\$ 4,556	-20%	4%	\$ 118,669	\$ 97,122	\$ 35,460	
02	WASTEWATER FUND	\$ 125,409	3%	\$ 121,827	\$ 152,732	\$ 117,271	\$ (30,905)	\$ 4,556	-20%	4%	\$ 118,669	\$ 97,122	\$ 35,460	
	TOTAL ALL FUNDS	\$ 10,261,367	5%	\$ 9,806,237	\$ 8,535,226	\$ 9,468,031	\$ 1,271,011	\$ 338,206	15%	4%	\$ 8,791,631	\$ 9,694,421	\$ (932,805)	

		[A2]	[A1]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]		
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	REVISED FY2223 EST. ACTUALS	NOTES
01-100-5100	REGULAR SALARIES	\$ 497,420	4%	\$ 477,784	\$ 371,174	\$ 488,005	\$ 106,610	\$ (10,221)	29%	-2%	\$ 351,397	\$ 335,472	\$ (116,831)		
01-100-5101	DIRECTORS FFES	\$ 13,500	0%	\$ 13,500	\$ 9,300	\$ 14,400	\$ 4,200	\$ (900)	45%	-6%	\$ 12,725	\$ 10,850	\$ (5,100)		
01-100-5120	OVERTIME WAGES	\$ 5,000	0%	\$ 5,000	\$ 2,769	\$ 7,200	\$ 2,231	\$ (2,200)	81%	-31%	\$ 4,016	\$ 4,742	\$ (4,431)		
01-100-5140	MEDICAL INSURANCE	\$ 53,942	5%	\$ 51,373	\$ 35,261	\$ 47,817	\$ 16,112	\$ 3,557	46%	7%	\$ 33,567	\$ 31,425	\$ (12,555)		
01-100-5141	DENTAL INSURANCE	\$ 3,169	5%	\$ 3,018	\$ 2,398	\$ 3,421	\$ 620	\$ (403)	26%	-12%	\$ 2,398	\$ 2,198	\$ (1,023)		
01-100-5142	VISION INSURANCE	\$ 468	5%	\$ 446	\$ 284	\$ 511	\$ 161	\$ (65)	57%	-13%	\$ 370	\$ 341	\$ (227)		
01-100-5143	LIFE INSURANCE	\$ 539	0%	\$ 539	\$ 260	\$ 599	\$ 280	\$ (60)	108%	-10%	\$ 330	\$ 366	\$ (340)		
01-100-5144	LONG TERM DISABILITY	\$ 2,381	4%	\$ 2,294	\$ 1,033	\$ 2,240	\$ 1,260	\$ 54	122%	2%	\$ 1,033	\$ 940	\$ (1,207)		
01-100-5145	WORKERS COMPENSATION	\$ 4,958	2%	\$ 4,837	\$ 4,997	\$ 3,680	\$ (1,600)	\$ 1,157	-2%	-21%	\$ 2,624	\$ 2,838	\$ 1,317		
01-100-5146	ASSISTANCE PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ 151	\$ 30	\$ -		
01-100-5147	RETIRED EMPLOYEE MEDICAL	\$ 77,040	9%	\$ 70,440	\$ 37,604	\$ 53,400	\$ 32,836	\$ 17,040	87%	32%	\$ 30,216	\$ 23,419	\$ (15,796)		
01-100-5150	PFRS - RETIREMENT	\$ 134,334	0%	\$ 134,104	\$ 181,437	\$ 139,174	\$ (47,333)	\$ (5,070)	-26%	-4%	\$ 97,629	\$ 68,657	\$ 42,263		
01-100-5160	FICA - SOCIAL SECURITY	\$ 26,593	6%	\$ 25,078	\$ 11,259	\$ 25,985	\$ 13,819	\$ (907)	123%	-3%	\$ 16,305	\$ 15,577	\$ (14,726)		
01-100-5161	MEDICARE	\$ 7,481	4%	\$ 7,196	\$ 5,975	\$ 7,389	\$ 1,222	\$ (193)	20%	-3%	\$ 5,277	\$ 4,921	\$ (4,144)		
01-100-5170	OTHER PAYROLL CHARGES	\$ 500	-67%	\$ 1,500	\$ 0	\$ 1,500	\$ 1,500	\$ -	74999900%	0%	\$ (740)	\$ 5,584	\$ (1,500)		
01-100-5171	UNIFORMS	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-100-5172	CERTIFICATIONS	\$ 600	0%	\$ 600	\$ -	\$ 600	\$ 600	\$ -	0%	0%	\$ -	\$ -	\$ (600)		
01-100-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ (303,747)	\$ 182,641	\$ -		
01-100-5181	OPEB EXPENSE GASB 45	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ 123,976	\$ 185,750	\$ -		
01-100-5810	ALLOCATIONS - SAL&BEN	\$ (5,836)	4%	\$ (5,623)	\$ (4,678)	\$ -	\$ (944)	\$ (5,623)	20%	0%	\$ (3,928)	\$ (4,094)	\$ (4,678)		
	SALARIES & BENEFITS	\$ 822,089	4%	\$ 792,087	\$ 659,073	\$ 795,921	\$ 133,014	\$ (3,834)	20%	0%	\$ 373,609	\$ 871,656	\$ (136,848)		
01-100-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 217,733	-10%	\$ 241,320	\$ 116,393	\$ 115,494	\$ 124,927	\$ 125,826	107%	109%	\$ 116,158	\$ 191,228	\$ 899	\$ 116,393	
01-100-5210	LEGAL SERVICES	\$ 240,000	0%	\$ 240,000	\$ 240,000	\$ 240,000	\$ -	\$ -	0%	0%	\$ 255,971	\$ 303,261	\$ -		
01-100-5820	ALLOCATIONS - PROF	\$ -	0%	\$ -	\$ -	\$ -	\$ 5,595	\$ -	-100%	0%	\$ -	\$ (15,037)	\$ 5,595		
01-100-5920	GRANT EXP. - PROF. SERV.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ 1,298	\$ 19,624	\$ -		
	CONTRACT/PROFESSIONAL SERVICES	\$ 457,733	-5%	\$ 481,320	\$ 356,393	\$ 349,899	\$ 124,927	\$ 131,421	35%	38%	\$ 373,427	\$ 499,076	\$ 6,494		
01-100-5300	OPERATING SUPPLIES	\$ 500	0%	\$ 500	\$ 185	\$ 500	\$ 315	\$ -	170%	0%	\$ 2,515	\$ 3,329	\$ (315)		
01-100-5310	EQUIP NON-CAP	\$ 2,000	0%	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0%	0%	\$ 3,640	\$ 877	\$ (2,000)		
01-100-5320	RENTALS/LEASES/PERMITS	\$ 2,000	0%	\$ 2,000	\$ 2,827	\$ 4,000	\$ (827)	\$ (2,000)	-29%	-50%	\$ 4,135	\$ 4,218	\$ (1,173)		
01-100-5830	ALLOCATIONS - OP EXP	\$ (32)	0%	\$ (32)	\$ (21)	\$ -	\$ (10)	\$ (32)	49%	0%	\$ (73)	\$ (59)	\$ (21)		
	OPERATING EXPENSES	\$ 4,468	0%	\$ 4,468	\$ 2,991	\$ 6,500	\$ 1,478	\$ (2,032)	49%	-31%	\$ 10,218	\$ 8,364	\$ (3,509)		
01-100-5410	MAINT & OPERATIONS OF VEHICLES	\$ 2,400	0%	\$ 2,400	\$ 1,706	\$ 2,400	\$ 694	\$ -	41%	0%	\$ 3,146	\$ 1,286	\$ (694)		
01-100-5420	BUILD MAINT-SERVICES & SUPPLIES	\$ 34,350	78%	\$ 19,350	\$ 16,722	\$ 16,350	\$ 2,628	\$ 3,000	16%	18%	\$ 20,484	\$ 17,220	\$ 372		
01-100-5840	ALLOCATIONS - MAINT.	\$ (259)	69%	\$ (153)	\$ (130)	\$ (46)	\$ (23)	\$ (108)	18%	236%	\$ (22)	\$ (9)	\$ (84)		
	MAINTENANCE	\$ 36,491	69%	\$ 21,597	\$ 18,298	\$ 18,704	\$ 3,299	\$ 2,892	18%	15%	\$ 23,608	\$ 18,497	\$ (407)		
01-100-5500	UTILITIES - DISTRICT OFFICE	\$ 10,500	0%	\$ 10,500	\$ 7,887	\$ 12,600	\$ 2,613	\$ (2,100)	33%	-17%	\$ 10,151	\$ 9,756	\$ (4,713)		
01-100-5510	TELEPHONE/COMMUNICATIONS	\$ 13,545	0%	\$ 13,545	\$ 12,494	\$ 13,545	\$ 1,051	\$ -	8%	0%	\$ 10,349	\$ 14,510	\$ (1,051)		
01-100-5850	ALLOCATIONS - FACILITIES	\$ (169)	0%	\$ (169)	\$ (144)	\$ (132)	\$ (26)	\$ (38)	18%	29%	\$ (216)	\$ (190)	\$ (12)		
	FACILITIES	\$ 23,876	0%	\$ 23,876	\$ 20,238	\$ 26,013	\$ 3,638	\$ (2,138)	18%	-8%	\$ 20,284	\$ 24,076	\$ (5,776)		
01-100-5600	OFFICE SUPPLIES	\$ 6,000	0%	\$ 6,000	\$ 4,955	\$ 6,000	\$ 1,045	\$ -	21%	0%	\$ 5,766	\$ 5,680	\$ (1,045)		
01-100-5622	EDUCATION PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-100-5630	TRAINING, CONFERENCES & MEETINGS	\$ 5,000	0%	\$ 5,000	\$ 3,863	\$ 5,000	\$ 1,137	\$ -	29%	0%	\$ 2,095	\$ 9,179	\$ (1,137)		
01-100-5631	MEMBERSHIP & DUES	\$ 28,800	3%	\$ 28,050	\$ 24,000	\$ 25,984	\$ 4,050	\$ 2,066	17%	8%	\$ 23,563	\$ 23,756	\$ (1,984)	\$ 24,000	
01-100-5632	SUBSCRIPTIONS/BOOKS	\$ 500	0%	\$ 500	\$ 4,000	\$ 500	\$ (3,500)	\$ -	-88%	0%	\$ 3,597	\$ 1,831	\$ 3,500	\$ 4,000	
01-100-5633	EMPLOYEE RECOGNITION PROGRAM	\$ -	0%	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	0%	-100%	\$ 500	\$ -	\$ (2,500)		
01-100-5634	AUTO ALLOWANCE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-100-5640	ADVERTISING	\$ 10,000	0%	\$ 10,000	\$ 7,578	\$ 10,000	\$ 2,422	\$ -	32%	0%	\$ 16,265	\$ 10,588	\$ (2,422)		
01-100-5650	POSTAGE	\$ 1,500	0%	\$ 1,500	\$ 1,081	\$ 500	\$ 419	\$ 1,000	39%	200%	\$ 9,626	\$ 2,340	\$ 581		
01-100-5660	INSURANCE - PROPERTY	\$ 260,000	2%	\$ 256,000	\$ 233,708	\$ 220,000	\$ 22,922	\$ 36,000	10%	16%	\$ 203,194	\$ 197,848	\$ 13,708		
01-100-5860	ALLOCATIONS - GEN. ADMIN.	\$ (312)	2%	\$ (307)	\$ (278)	\$ (184)	\$ (29)	\$ (123)	10%	67%	\$ (465)	\$ (437)	\$ (94)		
	GEN. & ADMIN.	\$ 311,488	2%	\$ 306,743	\$ 278,908	\$ 270,300	\$ 27,835	\$ 36,443	10%	13%	\$ 264,141	\$ 250,784	\$ 8,607		
100	ADMINISTRATIVE	\$ 1,656,145	2%	\$ 1,630,090	\$ 1,335,899	\$ 1,467,338	\$ 294,191	\$ 162,752	22%	11%	\$ 1,065,285	\$ 1,672,453	\$ (131,439)		

YR 1 [A1] FY2324

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	CCTV	\$1,500
	iHwy	\$400
	Pitney Bowes	\$1,900
	DataFlow	\$1,600
	PDNC Antivirus	\$9,480
	Cloud Services Azure	\$11,100
	NBS for AD's	\$7,700
	Mail Chimp	\$1,000
	Zoom	\$2,400
	SBC/AT&T	\$2,040
	Website	\$2,200
	PR Firm	\$55,000
	Digital Doc Management	\$20,000
	Compensation Study	\$40,000
	Grant Writer	\$40,000
	DM Recruitment	\$40,000
	Misc.	\$5,000
		<u>\$241,320</u>
5420	Septic maint	\$1,350
5420	regular run rate	<u>\$18,000</u>
		\$19,350
5510	AT&T IP	\$4,320
	Verizon	\$1,000
	New Phone System Lease	<u>\$6,000</u>
		\$11,320
5631	LAFCO	\$15,000
	CSDA	\$9,250
	AWWA	\$2,800
	Misc	<u>\$1,000</u>
		\$28,050
5650	State of the District Mailer	\$5,000

YR 2 [A2] FY2425

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	CCTV	\$1,500
	iHwy	\$400
	Pitney Bowes	\$1,900
	DataFlow	\$1,632
	PDNC Server Support	\$9,954
	Cloud Services Azure	\$11,655
	NBS for AD's	\$7,800
	Mail Chimp	\$1,050
	Zoom	\$2,400
	SBC/AT&T	\$2,142
	Website	\$2,300
	PR Firm	\$55,000
	Digital Doc Management	\$20,000
	2024 Election	\$40,000
	Grant Writer	\$35,000
	Architecture Fees	\$20,000
	Misc.	<u>\$5,000</u>
		\$217,733
5420	Septic maint	\$1,350
5420	Admin Bldg Remodel	\$15,000
5420	regular run rate	<u>\$18,000</u>
		\$34,350
5510	AT&T IP	\$4,536
	Verizon	\$1,100
	New Phone System Lease	<u>\$6,000</u>
		\$11,636
5631	LAFCO	\$15,300
	CSDA	\$9,700
	AWWA	\$2,800
	Misc	<u>\$1,000</u>
		\$28,800
5650	State of the District Mailer	\$5,000

Looking at trends, 5% increase each year

[A2]		[A1]		[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]	NOTES	
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	REVISED FY2223 EST. ACTUALS	
01-300-5100	REGULAR SALARIES	\$ 469,589	12%	\$ 420,286	\$ 273,777	\$ 320,570	\$ 146,510	\$ 99,717	54%	31%	\$ 270,592	\$ 248,801	\$ (46,793)		New Const Inspector position
01-300-5120	OVERTIME WAGES	\$ 9,000	13%	\$ 8,000	\$ -	\$ 500	\$ 8,000	\$ 7,500	0%	1500%	\$ -	\$ 82	\$ (500)		OT for Const Inspector
01-300-5140	MEDICAL INSURANCE	\$ 89,514	5%	\$ 85,251	\$ 41,138	\$ 35,862	\$ 44,113	\$ 49,389	102%	138%	\$ 35,981	\$ 23,054	\$ 5,277		Assumed family medical plan for Const Inspector
01-300-5141	DENTAL INSURANCE	\$ 6,950	5%	\$ 6,619	\$ 3,178	\$ 2,521	\$ 3,441	\$ 4,098	100%	163%	\$ 2,983	\$ 2,105	\$ 658		
01-300-5142	VISION INSURANCE	\$ 945	5%	\$ 900	\$ 396	\$ 432	\$ 504	\$ 468	127%	109%	\$ 481	\$ 381	\$ (36)		
01-300-5143	LIFE INSURANCE	\$ 799	0%	\$ 799	\$ 599	\$ 200	\$ 200	\$ 200	33%	33%	\$ 549	\$ 450	\$ -		
01-300-5144	LONG TERM DISABILITY	\$ 2,348	12%	\$ 2,101	\$ 1,666	\$ 1,603	\$ 435	\$ 499	26%	31%	\$ 1,556	\$ 1,220	\$ 63		
01-300-5145	WORKERS COMPENSATION	\$ 10,731	15%	\$ 9,319	\$ 4,195	\$ 3,089	\$ 5,124	\$ 6,230	122%	202%	\$ 2,217	\$ 3,241	\$ 1,106		
01-300-5146	ASSISTANCE PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-300-5150	PERs- RETIREMENT	\$ 36,158	12%	\$ 32,278	\$ 29,138	\$ 28,513	\$ 3,140	\$ 3,765	11%	13%	\$ 24,258	\$ 20,800	\$ 625		
01-300-5160	FICA - SOCIAL SECURITY	\$ 29,672	12%	\$ 26,554	\$ 18,448	\$ 19,906	\$ 8,106	\$ 6,647	44%	33%	\$ 16,402	\$ 15,506	\$ (1,458)		
01-300-5161	MEDICARE	\$ 6,940	12%	\$ 6,210	\$ 4,315	\$ 4,656	\$ 1,896	\$ 1,555	44%	33%	\$ 3,836	\$ 3,627	\$ (341)		
01-300-5171	UNIFORMS	\$ 1,600	0%	\$ 1,600	\$ 1,425	\$ 800	\$ 175	\$ 800	12%	100%	\$ 140	\$ -	\$ 625		
01-300-5172	CERTIFICATIONS	\$ -	100%	\$ 4,050	\$ -	\$ -	\$ 4,050	\$ 4,050	0%	0%	\$ -	\$ -	\$ -		
01-300-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-300-5810	ALLOCATIONS - SAL&BEN	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	SALARIES & BENEFITS	\$ 664,246	10%	\$ 603,968	\$ 378,276	\$ 419,051	\$ 225,693	\$ 184,918	60%	44%	\$ 358,993	\$ 319,267	\$ (40,775)		
01-300-5200	CONTRACT/P/PROFESSIONAL SERVICES	\$ 15,300	0%	\$ 15,300	\$ 65,000	\$ 25,000	\$ (49,700)	\$ (9,700)	-76%	-39%	\$ 421,365	\$ 12,150	\$ 40,000	\$ 65,000	Peer review completed through December, no other invoices to come through for that. Not budgeted for
01-300-5820	ALLOCATIONS - PROF	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	CONTRACT/PROFESSIONAL SERVICES	\$ 15,300	0%	\$ 15,300	\$ 65,000	\$ 25,000	\$ (49,700)	\$ (9,700)	-76%	-39%	\$ 421,365	\$ 12,150	\$ 40,000		
01-300-5310	EQUIP NON-CAP	\$ 1,000	0%	\$ 1,000	\$ 3,500	\$ 1,000	\$ (2,500)	\$ -	-74%	0%	\$ -	\$ 3,722	\$ 2,500	\$ 3,500	Assume construction inspector items
01-300-5830	ALLOCATIONS - OP EXP	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	OPERATING EXPENSES	\$ 1,000	0%	\$ 1,000	\$ 3,500	\$ 1,000	\$ (2,500)	\$ -	-74%	0%	\$ -	\$ 3,722	\$ 2,500		
01-300-5410	MAINT & OPERATIONS OF VEHICLES	\$ 20,000	0%	\$ 20,000	\$ 10,000	\$ 2,000	\$ 10,000	\$ 18,000	100%	900%	\$ 1,254	\$ -	\$ 8,000	\$ 10,000	Assume construction inspector vehicle
01-300-5840	ALLOCATIONS - MAINT.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	MAINTENANCE	\$ 20,000	0%	\$ 20,000	\$ 10,000	\$ 2,000	\$ 10,000	\$ 18,000	100%	900%	\$ 1,254	\$ -	\$ 8,000		
01-300-5510	TELEPHONE/COMMUNICATIONS	\$ 1,000	0%	\$ 1,000	\$ 657	\$ 850	\$ 343	\$ 150	52%	18%	\$ 731	\$ 767	\$ (193)		
01-300-5850	ALLOCATIONS - FACILITIES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	FACILITIES	\$ 1,000	0%	\$ 1,000	\$ 657	\$ 850	\$ 343	\$ 150	52%	18%	\$ 731	\$ 767	\$ (193)		
01-300-5600	OFFICE SUPPLIES	\$ 1,500	0%	\$ 1,500	\$ 460	\$ 2,000	\$ 1,041	\$ (500)	226%	-25%	\$ 324	\$ 3,225	\$ (1,541)		
01-300-5630	TRAINING CONFERENCES & MEETINGS	\$ 4,000	0%	\$ 4,000	\$ 2,702	\$ 2,500	\$ 1,298	\$ 1,500	48%	60%	\$ 3,268	\$ 729	\$ 202		
01-300-5631	MEMBERSHIP & DUES	\$ 750	50%	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0%	0%	\$ -	\$ -	\$ (500)		
01-300-5632	SUBSCRIPTIONS/BOOKS	\$ 6,500	0%	\$ -	\$ -	\$ 500	\$ (500)	\$ (500)	0%	-100%	\$ -	\$ 6,250	\$ (500)		AutoCAD - 3 year renewal
01-300-5650	POSTAGE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-300-5860	ALLOCATIONS - GEN. ADMIN.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	GEN. & ADMIN.	\$ 12,750	113%	\$ 6,000	\$ 3,161	\$ 5,500	\$ 2,839	\$ 500	90%	9%	\$ 3,592	\$ 10,204	\$ (2,339)		
300	ENGINEERING	\$ 714,296	10%	\$ 647,268	\$ 460,594	\$ 453,401	\$ 186,675	\$ 193,868	41%	43%	\$ 785,935	\$ 346,110	\$ 7,193		

YR 1 [A1] FY2324		ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
01-300-5200	Esri	\$ 10,000	
01-300-5200	Blue Beam	\$ 300	
01-300-5200	Misc	\$ 5,000	
		\$ 15,300	

YR 2 [A2] FY2425		ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
01-300-5200	Esri	\$ 10,000	
01-300-5200	Blue Beam	\$ 300	
01-300-5200	Misc	\$ 5,000	
		\$ 15,300	
01-300-5632	Auto CAD - 3 yr	\$ 6,500	

		[A2]		[A1]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]	
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	REVISED FY2223 EST. ACTUALS	NOTES
01-400-5100	REGULAR SALARIES	\$ 1,152,382	7%	\$ 1,073,737	\$ 1,025,901	\$ 1,093,861	\$ 47,836	\$ (20,125)	5%	-2%	\$ 991,621	\$ 1,043,220	\$ (67,960)		
01-400-5120	OVERTIME WAGES	\$ 73,500	5%	\$ 70,000	\$ 45,999	\$ 85,000	\$ 24,001	\$ (15,000)	52%	-18%	\$ 50,230	\$ 104,355	\$ (39,001)		
01-400-5130	STANDBY	\$ 34,650	5%	\$ 33,000	\$ 23,541	\$ 29,000	\$ 9,459	\$ 4,000	40%	14%	\$ 24,651	\$ 30,410	\$ (5,459)		
01-400-5140	MEDICAL INSURANCE	\$ 363,888	5%	\$ 345,983	\$ 258,191	\$ 276,787	\$ 87,792	\$ 69,196	34%	25%	\$ 255,621	\$ 227,265	\$ (18,596)		
01-400-5141	DENTAL INSURANCE	\$ 26,297	5%	\$ 25,048	\$ 23,041	\$ 26,297	\$ 2,008	\$ (1,249)	9%	-5%	\$ 23,651	\$ 20,018	\$ (3,256)		
01-400-5142	VISION INSURANCE	\$ 3,678	5%	\$ 3,503	\$ 2,693	\$ 3,678	\$ 810	\$ (175)	30%	-5%	\$ 3,596	\$ 3,093	\$ (985)		
01-400-5143	LIFE INSURANCE	\$ 2,118	0%	\$ 2,118	\$ 2,051	\$ 2,118	\$ 67	\$ 0	3%	0%	\$ 2,101	\$ 1,858	\$ (67)		
01-400-5144	LONG TERM DISABILITY	\$ 5,888	5%	\$ 5,598	\$ 3,790	\$ 5,684	\$ 1,808	\$ (86)	48%	-2%	\$ 3,892	\$ 3,297	\$ (1,894)		
01-400-5145	WORKERS COMPENSATION	\$ 36,709	13%	\$ 32,471	\$ 45,022	\$ 33,153	\$ (12,551)	\$ (682)	-28%	-2%	\$ 23,743	\$ 29,667	\$ 11,869		
01-400-5146	ASSISTANCE PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-400-5150	PERS - RETIREMENT	\$ 294,754	5%	\$ 280,216	\$ 404,029	\$ 295,133	\$ (123,814)	\$ (14,917)	-31%	-5%	\$ 230,160	\$ 237,223	\$ 108,896		
01-400-5160	FICA - SOCIAL SECURITY	\$ 77,575	7%	\$ 72,603	\$ 70,333	\$ 75,284	\$ 2,270	\$ (2,681)	3%	-4%	\$ 64,261	\$ 70,714	\$ (4,951)		
01-400-5161	MEDICARE	\$ 18,371	7%	\$ 17,155	\$ 16,847	\$ 17,607	\$ 308	\$ (451)	2%	-3%	\$ 15,225	\$ 16,724	\$ (759)		
01-400-5171	UNIFORMS	\$ 8,000	0%	\$ 8,001	\$ 15,665	\$ 8,000	\$ (7,664)	\$ 1	-49%	0%	\$ 5,863	\$ 8,822	\$ 7,665		
01-400-5172	CERTIFICATIONS	\$ 800	-11%	\$ 900	\$ -	\$ 460	\$ -	\$ -	96%	6%	\$ 195	\$ 200	\$ (390)		
01-400-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-400-5810	ALLOCATIONS - SAL&BEN	\$ (943)	1%	\$ (931)	\$ (864)	\$ -	\$ (67)	\$ (931)	8%	0%	\$ (7,722)	\$ (6,069)	\$ (864)		
	SALARIES & BENEFITS	\$ 2,097,666	7%	\$ 1,969,403	\$ 1,936,699	\$ 1,952,452	\$ 32,704	\$ 16,951	2%	1%	\$ 1,687,089	\$ 1,790,799	\$ (15,753)		
01-400-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 120,000	0%	\$ 120,000	\$ 125,384	\$ 90,000	\$ (5,384)	\$ 30,000	-4%	33%	\$ 103,658	\$ 549,549	\$ 35,384		
01-400-5820	ALLOCATIONS - PROF	\$ -	0%	\$ -	\$ -	\$ (8,844)	\$ -	\$ 8,844	0%	-100%	\$ -	\$ -	\$ 8,844		
	CONTRACT/PROFESSIONAL SERVICES	\$ 120,000	0%	\$ 120,000	\$ 125,384	\$ 81,156	\$ (5,384)	\$ 38,844	-4%	48%	\$ 103,658	\$ 549,549	\$ 44,228		
01-400-5300	OPERATING SUPPLIES	\$ 150,000	7%	\$ 140,000	\$ 140,000	\$ 160,000	\$ -	\$ (20,000)	0%	-13%	\$ 115,090	\$ 155,687	\$ (20,000)	\$ 140,000	
01-400-5310	EQUIP NON-CAP	\$ 15,000	7%	\$ 14,000	\$ 10,000	\$ 14,000	\$ 4,000	\$ -	40%	0%	\$ 4,611	\$ 13,548	\$ (4,000)	\$ 10,000	
01-400-5311	SMALL TOOLS/MAINT & REPAIRS	\$ 15,000	0%	\$ 15,000	\$ 14,000	\$ 14,000	\$ 1,000	\$ 1,000	7%	7%	\$ 7,003	\$ 11,193	\$ -	\$ 14,000	
01-400-5320	RENTALS/LEASES/PERMITS	\$ 20,000	0%	\$ 20,000	\$ 25,000	\$ 16,000	\$ (5,000)	\$ 4,000	-20%	25%	\$ 22,235	\$ 13,386	\$ 9,000	\$ 25,000	
01-400-5830	ALLOCATIONS - OP EXP	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	OPERATING EXPENSES	\$ 200,000	6%	\$ 189,000	\$ 189,000	\$ 204,000	\$ -	\$ (15,000)	0%	-7%	\$ 148,940	\$ 193,814	\$ (15,000)		
01-400-5401	SAFETY EQUIPMENT - MAINTENANCE	\$ 15,000	0%	\$ 15,000	\$ 15,345	\$ 7,000	\$ (345)	\$ 8,000	-2%	114%	\$ 1,546	\$ 3,447	\$ 8,345		
01-400-5410	MAINT & OPERATIONS OF VEHICLES	\$ 100,000	11%	\$ 90,000	\$ 96,967	\$ 89,000	\$ (6,967)	\$ 1,000	-7%	1%	\$ 104,166	\$ 104,947	\$ 7,967		
01-400-5420	BUILD MAINT-SERVICES & SUPPLIES	\$ 10,000	0%	\$ 10,000	\$ 944	\$ 10,000	\$ 9,056	\$ -	960%	0%	\$ 1,619	\$ 1,866	\$ (9,056)		
01-400-5840	ALLOCATIONS - MAINT.	\$ (881)	9%	\$ (811)	\$ (798)	\$ -	\$ (12)	\$ (811)	2%	0%	\$ (757)	\$ (775)	\$ (798)		
	MAINTENANCE	\$ 124,119	9%	\$ 114,189	\$ 112,457	\$ 106,000	\$ 1,732	\$ 8,189	2%	8%	\$ 106,575	\$ 109,485	\$ 6,457		
01-400-5500	UTILITIES - DISTRICT OFFICE	\$ 155,000	3%	\$ 150,000	\$ 137,193	\$ 160,000	\$ 12,807	\$ (10,000)	9%	-6%	\$ 154,603	\$ 166,191	\$ (22,807)		
01-400-5510	TELEPHONE/COMMUNICATIONS	\$ 85,000	6%	\$ 80,000	\$ 79,674	\$ 85,000	\$ 326	\$ (5,000)	0%	-6%	\$ 89,166	\$ 87,206	\$ (5,326)		
01-400-5850	ALLOCATIONS - FACILITIES	\$ (599)	6%	\$ (564)	\$ (562)	\$ (745)	\$ (2)	\$ 181	0%	-24%	\$ (628)	\$ (613)	\$ 183		
	FACILITIES	\$ 239,401	4%	\$ 229,436	\$ 216,305	\$ 244,255	\$ 13,131	\$ (14,819)	6%	-6%	\$ 243,141	\$ 252,784	\$ (27,950)		
01-400-5600	OFFICE SUPPLIES	\$ 5,000	0%	\$ 5,000	\$ 3,000	\$ 5,000	\$ 2,000	\$ -	67%	0%	\$ 1,250	\$ 2,720	\$ (2,000)	\$ 3,000	
01-400-5630	TRAINING, CONFERENCES & MEETINGS	\$ 3,000	0%	\$ 3,000	\$ 1,000	\$ 3,000	\$ 2,000	\$ -	200%	0%	\$ -	\$ 521	\$ (2,000)	\$ 1,000	
01-400-5650	POSTAGE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ 58	\$ -		
01-400-5860	ALLOCATIONS - GEN. ADMIN.	\$ (56)	0%	\$ (56)	\$ (28)	\$ (597)	\$ (28)	\$ 541	100%	-91%	\$ (9)	\$ (23)	\$ 569		
	GEN. & ADMIN.	\$ 7,944	0%	\$ 7,944	\$ 3,972	\$ 7,403	\$ 3,972	\$ 541	100%	7%	\$ 1,241	\$ 3,276	\$ (3,431)		
400	DISTRIBUTION	\$ 2,789,129	6%	\$ 2,629,972	\$ 2,583,817	\$ 2,595,265	\$ 46,154	\$ 34,706	2%	1%	\$ 2,290,644	\$ 2,899,707	\$ (11,448)		

YR 1 [A1] FY2324	
ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION AMOUNT

YR 2 [A2] FY2425	
ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION AMOUNT

		[A2]		[A1]	[B]		[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]	
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	REVISED FY2223 EST. ACTUALS	NOTES	
01-500-5100	REGULAR SALARIES	\$ 156,013	11%	\$ 140,553	\$ 153,366	\$ 107,360	\$ (12,813)	\$ 33,193	-8%	31%	\$ 100,709	\$ 89,686	\$ 46,006		Environmental Planner position filled	
01-500-5120	OVERTIME WAGES	\$ 1,000	0%	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	0%	0%	\$ (3)	\$ 8,467	\$ -			
01-500-5140	MEDICAL INSURANCE	\$ 18,952	5%	\$ 18,050	\$ 17,227	\$ 11,954	\$ 823	\$ 6,096	5%	51%	\$ 10,024	\$ 9,493	\$ 5,273			
01-500-5141	DENTAL INSURANCE	\$ 1,092	5%	\$ 1,040	\$ 1,181	\$ 840	\$ (140)	\$ 200	-12%	24%	\$ 781	\$ 716	\$ 340			
01-500-5142	VISION INSURANCE	\$ 187	5%	\$ 178	\$ 178	\$ 144	\$ (0)	\$ 34	0%	24%	\$ 145	\$ 134	\$ 35			
01-500-5143	LIFE INSURANCE	\$ 260	0%	\$ 260	\$ 300	\$ 200	\$ (40)	\$ 60	-13%	30%	\$ 200	\$ 183	\$ 100			
01-500-5144	LONG TERM DISABILITY	\$ 854	1%	\$ 843	\$ 655	\$ 537	\$ 189	\$ 307	29%	57%	\$ 389	\$ 354	\$ 118			
01-500-5145	WORKERS COMPENSATION	\$ 2,045	11%	\$ 1,843	\$ 2,348	\$ 1,326	\$ (505)	\$ 517	-22%	39%	\$ 1,599	\$ 1,691	\$ 1,022			
01-500-5146	ASSISTANCE PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5150	PERS - RETIREMENT	\$ 12,013	11%	\$ 10,794	\$ 16,918	\$ 9,549	\$ (6,124)	\$ 1,245	-36%	13%	\$ 10,275	\$ 7,786	\$ 7,369			
01-500-5160	FICA - SOCIAL SECURITY	\$ 9,735	11%	\$ 8,776	\$ 10,131	\$ 6,656	\$ (1,355)	\$ 2,120	-13%	32%	\$ 6,409	\$ 5,648	\$ 3,475			
01-500-5161	MEDICARE	\$ 2,277	11%	\$ 2,053	\$ 2,369	\$ 1,557	\$ (316)	\$ 496	-13%	32%	\$ 1,499	\$ 1,321	\$ 812			
01-500-5171	UNIFORMS	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5172	CERTIFICATIONS	\$ -	0%	\$ -	\$ 3,039	\$ -	\$ (3,039)	\$ -	-100%	0%	\$ -	\$ -	\$ -	\$ 3,039		
01-500-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5810	ALLOCATIONS - SAL&BEN	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ (484)			
	SALARIES & BENEFITS	\$ 204,429	10%	\$ 185,390	\$ 207,711	\$ 140,123	\$ (22,321)	\$ 45,267	-11%	32%	\$ 132,027	\$ 124,994	\$ 67,588			
01-500-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 214,000	8%	\$ 197,500	\$ 137,000	\$ 172,000	\$ 60,500	\$ 25,500	44%	15%	\$ 138,116	\$ 315,981	\$ (35,000)	\$ 137,000		
01-500-5820	ALLOCATIONS - PROF	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5920	GRANT EXP. - PROF. SERV.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ 229,011	\$ 83,122	\$ -			
	CONTRACT/PROFESSIONAL SERVICES	\$ 214,000	8%	\$ 197,500	\$ 137,000	\$ 172,000	\$ 60,500	\$ 25,500	44%	15%	\$ 367,127	\$ 399,103	\$ (35,000)			
01-500-5300	OPERATING SUPPLIES	\$ 350	17%	\$ 300	\$ 500	\$ 250	\$ (200)	\$ 50	-40%	20%	\$ 226	\$ 1,470	\$ 250	\$ 500		
01-500-5310	EQUIP. NON-GAP	\$ 650	8%	\$ 600	\$ 3,500	\$ 500	\$ (2,900)	\$ 100	-83%	20%	\$ -	\$ -	\$ 3,000	\$ 3,500	New laptop	
01-500-5320	RENTALS/LEASES/PERMITS	\$ 1,500	50%	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	0%	0%	\$ -	\$ 1,700	\$ (1,000)			
01-500-5830	ALLOCATIONS - OP EXP	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5930	GRANT EXP. - OPERATING EXP.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ 50	\$ -	\$ -			
	OPERATING EXPENSES	\$ 2,500	32%	\$ 1,900	\$ 4,000	\$ 1,750	\$ (2,100)	\$ 150	-53%	9%	\$ 276	\$ 3,170	\$ 2,250			
01-500-5410	MAINT & OPERATIONS OF VEHICLES	\$ 2,500	0%	\$ 2,500	\$ -	\$ 500	\$ 2,500	\$ 2,000	0%	400%	\$ -	\$ 25	\$ (500)			
01-500-5430	ROAD MAINTENANCE	\$ 6,500	30%	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0%	0%	\$ -	\$ -	\$ (5,000)			
01-500-5840	ALLOCATIONS - MAINT.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
	MAINTENANCE	\$ 9,000	20%	\$ 7,500	\$ -	\$ 5,500	\$ 7,500	\$ 2,000	0%	36%	\$ -	\$ 25	\$ (5,500)			
01-500-5510	TELEPHONE/COMMUNICATIONS	\$ 1,200	11%	\$ 1,080	\$ 632	\$ -	\$ 448	\$ 1,080	71%	0%	\$ 412	\$ -	\$ 632			
01-500-5850	ALLOCATIONS - FACILITIES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
	FACILITIES	\$ 1,200	11%	\$ 1,080	\$ 632	\$ -	\$ 448	\$ 1,080	71%	0%	\$ 412	\$ -	\$ 632			
01-500-5600	OFFICE SUPPLIES	\$ 150	50%	\$ 100	\$ -	\$ 100	\$ -	\$ -	0%	0%	\$ -	\$ 54	\$ (100)			
01-500-5620	WATER CONSERVATION & EDUCATION PR	\$ 3,500	17%	\$ 3,000	\$ -	\$ 2,500	\$ 3,000	\$ 500	0%	20%	\$ 804	\$ 1,164	\$ (2,500)			
01-500-5621	WATERSHED GRANTS DATA COLLECT	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5622	EDUCATION PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
01-500-5630	TRAINING CONFERENCES & MEETINGS	\$ 10,000	0%	\$ 10,000	\$ 172	\$ 3,000	\$ 9,828	\$ 7,000	5717%	233%	\$ 1,114	\$ 352	\$ (2,828)			
01-500-5631	MEMBERSHIP & DUES	\$ 7,000	17%	\$ 6,000	\$ 5,000	\$ 8,750	\$ 1,000	\$ (2,750)	20%	-31%	\$ 3,555	\$ 3,250	\$ (3,750)			
01-500-5632	SUBSCRIPTIONS/BOOKS	\$ 250	25%	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	0%	0%	\$ -	\$ -	\$ -			
01-500-5650	POSTAGE	\$ -	0%	\$ -	\$ 64	\$ -	\$ (64)	\$ -	-100%	0%	\$ -	\$ -	\$ 64			
01-500-5860	ALLOCATIONS - GEN. ADMIN.	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -			
	GEN. & ADMIN.	\$ 20,900	8%	\$ 19,300	\$ 5,236	\$ 14,350	\$ 14,064	\$ 4,950	269%	34%	\$ 5,473	\$ 4,820	\$ (9,114)			
500	WATERSHED	\$ 452,029	10%	\$ 412,670	\$ 354,580	\$ 333,723	\$ 58,090	\$ 78,947	16%	24%	\$ 505,315	\$ 532,113	\$ 20,857			

YR 1 [A1] FY2324		ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
5200	Professionals as needed	\$ 30,000	
5200	Stream Flow Monitoring	\$ 60,000	
5200	Olympia Patrol	\$ 4,500	
5200	Fire Management Plan	\$ 25,000	
5200	County Fish Monitoring Program	\$ 13,000	
5200	Annual Mitigation & Reporting	\$ 40,000	
5200	Watershed Restoration & Monitoring	\$ 25,000	
		\$ 197,500	
5631	SC stewardship	\$ 3,000	
5631	Water Conservation Coalition	\$ 3,000	
		\$ 6,000	

YR 2 [A2] FY2425		ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
5200	Professionals as needed	\$ 35,000	
5200	Stream Flow Monitoring	\$ 65,000	
5200	Olympia Patrol	\$ 5,000	
5200	Fire Management Plan	\$ 25,000	
5200	County Fish Monitoring Program	\$ 14,000	
5200	Annual Mitigation & Reporting	\$ 45,000	
5200	Watershed Restoration & Monitoring	\$ 25,000	
		\$ 214,000	
5631	SC stewardship	\$ 3,500	
5631	Water Conservation Coalition	\$ 3,500	
		\$ 7,000	

		[A2]		[A1]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]	
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Bva	REVISED FY2223 EST. ACTUALS	NOTES
01-800-5100	REGULAR SALARIES	\$ 1,130,751	6%	\$ 1,063,260	\$ 728,852	\$ 1,164,089	\$ 334,408	\$ (100,828)	46%	-9%	\$ 994,277	\$ 999,132	\$ (435,236)		
01-800-5120	OVERTIME WAGES	\$ 89,250	5%	\$ 85,000	\$ 57,365	\$ 105,000	\$ 27,635	\$ (20,000)	48%	-19%	\$ 78,162	\$ 139,943	\$ (47,635)		
01-800-5130	STANDBY	\$ 36,750	5%	\$ 35,000	\$ 31,128	\$ 38,000	\$ 3,872	\$ (3,000)	12%	-8%	\$ 39,050	\$ 37,047	\$ (6,872)		
01-800-5140	MEDICAL INSURANCE	\$ 283,121	5%	\$ 268,746	\$ 168,188	\$ 169,706	\$ 100,558	\$ 99,040	60%	58%	\$ 184,746	\$ 145,655	\$ (1,518)		
01-800-5141	DENTAL INSURANCE	\$ 21,692	5%	\$ 20,659	\$ 15,270	\$ 18,714	\$ 5,390	\$ 1,945	35%	10%	\$ 18,358	\$ 15,713	\$ (3,444)		
01-800-5142	VISION INSURANCE	\$ 2,886	5%	\$ 2,749	\$ 1,519	\$ 2,806	\$ 1,229	\$ (58)	81%	-2%	\$ 2,721	\$ 2,316	\$ (1,287)		
01-800-5143	LIFE INSURANCE	\$ 1,878	0%	\$ 1,878	\$ 1,445	\$ 1,878	\$ 433	\$ -	30%	0%	\$ 1,861	\$ 1,722	\$ (433)		
01-800-5144	LONG TERM DISABILITY	\$ 5,826	7%	\$ 5,432	\$ 3,082	\$ 5,989	\$ 2,350	\$ (557)	76%	-9%	\$ 4,269	\$ 3,949	\$ (2,907)		
01-800-5145	WORKERS COMPENSATION	\$ 38,813	14%	\$ 34,002	\$ 51,704	\$ 38,074	\$ (17,702)	\$ (4,072)	-34%	-11%	\$ 26,483	\$ 31,936	\$ 13,631		
01-800-5146	ASSISTANCE PROGRAM	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-800-5150	PERS - RETIREMENT	\$ 247,425	7%	\$ 232,015	\$ 434,570	\$ 345,287	\$ (202,555)	\$ (113,272)	-47%	-33%	\$ 252,471	\$ 201,699	\$ 89,283		
01-800-5160	FICA - SOCIAL SECURITY	\$ 78,176	6%	\$ 73,501	\$ 57,042	\$ 80,062	\$ 16,459	\$ (6,561)	29%	-8%	\$ 72,998	\$ 70,399	\$ (23,020)		
01-800-5161	MEDICARE	\$ 18,362	6%	\$ 17,296	\$ 13,606	\$ 19,092	\$ 3,690	\$ (1,796)	27%	-9%	\$ 17,203	\$ 16,781	\$ (5,486)		
01-800-5171	UNIFORMS	\$ 7,200	0%	\$ 7,200	\$ 7,034	\$ 7,200	\$ 166	\$ -	2%	0%	\$ 6,075	\$ 5,640	\$ (166)		
01-800-5172	CERTIFICATIONS	\$ 800	-6%	\$ 850	\$ 120	\$ 800	\$ 800	\$ 50	608%	6%	\$ 105	\$ 205	\$ (680)		
01-800-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-800-5810	ALLOCATIONS - SAL&BEN	\$ (725)	2%	\$ (712)	\$ (685)	\$ (2,822)	\$ 730	\$ 2,109	4%	-75%	\$ (8,433)	\$ (4,691)	\$ 2,137		
	SALARIES & BENEFITS	\$ 1,962,206	6%	\$ 1,846,876	\$ 1,570,240	\$ 1,993,876	\$ 276,636	\$ (147,000)	18%	-7%	\$ 1,690,346	\$ 1,667,447	\$ (423,636)		
01-800-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 100,000	11%	\$ 90,000	\$ 69,046	\$ 95,000	\$ 20,954	\$ (5,000)	30%	-5%	\$ 65,914	\$ 88,543	\$ (25,954)		
01-800-5202	OUTSIDE WATER ANALYSIS	\$ 60,000	0%	\$ 60,000	\$ 50,000	\$ 75,000	\$ 10,000	\$ (15,000)	20%	-20%	\$ 45,898	\$ 130,206	\$ (25,000)	\$ 50,000	title 22 sampling coming up
01-800-5820	ALLOCATIONS - PROF	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ (1,100)	\$ -	\$ -		
	CONTRACT/PROFESSIONAL SERVICES	\$ 160,000	7%	\$ 150,000	\$ 119,046	\$ 170,000	\$ 30,954	\$ (20,000)	26%	-12%	\$ 110,713	\$ 218,749	\$ (50,954)		
01-800-5300	OPERATING SUPPLIES	\$ 80,000	7%	\$ 75,000	\$ 77,965	\$ 67,000	\$ (2,965)	\$ 8,000	-4%	12%	\$ 79,769	\$ 80,993	\$ 10,965		
01-800-5301	CHEMICALS	\$ 70,000	8%	\$ 65,000	\$ 59,509	\$ 42,000	\$ 5,491	\$ 23,000	9%	55%	\$ 49,731	\$ 42,190	\$ 17,509		
01-800-5302	LAB SUPPLIES	\$ 22,000	10%	\$ 20,000	\$ 28,679	\$ 17,200	\$ (8,679)	\$ 2,800	-30%	16%	\$ 22,427	\$ 25,360	\$ 11,479		
01-800-5310	EQUIP. NON-CAP	\$ 18,000	0%	\$ 18,000	\$ 20,000	\$ 21,750	\$ (2,000)	\$ (3,750)	-10%	-17%	\$ 30,871	\$ 21,862	\$ (1,750)	\$ 20,000	Equipment on order
01-800-5311	SMALL TOOLS/MAINT & REPAIRS	\$ 8,000	14%	\$ 7,000	\$ 6,500	\$ 7,000	\$ 500	\$ -	8%	0%	\$ 1,194	\$ 7,011	\$ (500)	\$ 6,500	equipment procurement
01-800-5320	RENTALS/LEASES/PERMITS	\$ 45,000	0%	\$ 45,000	\$ 38,000	\$ 55,000	\$ 7,000	\$ (10,000)	18%	-18%	\$ 66,608	\$ 51,298	\$ (17,000)	\$ 38,000	
01-800-5830	ALLOCATIONS - OP EXP	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
	OPERATING EXPENSES	\$ 243,000	6%	\$ 230,000	\$ 230,652	\$ 209,950	\$ (652)	\$ 20,050	0%	10%	\$ 250,599	\$ 228,712	\$ 20,702		
01-800-5401	SAFETY EQUIPMENT - MAINTENANCE	\$ 3,750	7%	\$ 3,500	\$ 1,039	\$ 3,400	\$ 2,461	\$ 100	237%	3%	\$ 1,494	\$ 1,247	\$ (2,361)		
01-800-5410	MAINT & OPERATIONS OF VEHICLES	\$ 60,000	9%	\$ 55,000	\$ 50,687	\$ 50,000	\$ 4,313	\$ 5,000	9%	10%	\$ 62,461	\$ 66,588	\$ 687		
01-800-5420	BUILD MAINT-SERVICES & SUPPLY	\$ 6,000	20%	\$ 5,000	\$ 236	\$ 5,200	\$ 4,764	\$ (200)	2018%	-4%	\$ 7,454	\$ 4,220	\$ (4,964)		
01-800-5840	ALLOCATIONS - MAINT.	\$ (492)	10%	\$ (448)	\$ (366)	\$ (412)	\$ (81)	\$ (36)	22%	9%	\$ (503)	\$ (506)	\$ 46		
	MAINTENANCE	\$ 69,258	10%	\$ 63,052	\$ 51,596	\$ 58,188	\$ 11,456	\$ 4,864	22%	8%	\$ 70,905	\$ 71,549	\$ (6,592)		
01-800-5500	UTILITIES - DISTRICT OFFICE	\$ 350,000	0%	\$ 350,000	\$ 318,940	\$ 360,000	\$ 31,060	\$ (10,000)	10%	-3%	\$ 312,413	\$ 344,758	\$ (41,060)		
01-800-5510	TELEPHONE/COMMUNICATIONS	\$ 75,000	0%	\$ 75,000	\$ 53,044	\$ 80,000	\$ 21,956	\$ (5,000)	41%	-6%	\$ 55,467	\$ 64,066	\$ (26,956)		
01-800-5850	ALLOCATIONS - FACILITIES	\$ (529)	0%	\$ (529)	\$ (374)	\$ (562)	\$ (155)	\$ 34	41%	-6%	\$ (391)	\$ (450)	\$ 188		
	FACILITIES	\$ 424,471	0%	\$ 424,471	\$ 371,609	\$ 439,438	\$ 52,862	\$ (14,966)	14%	-3%	\$ 367,489	\$ 408,374	\$ (67,828)		
01-800-5600	OFFICE SUPPLIES	\$ 4,000	0%	\$ 4,000	\$ 1,377	\$ 4,500	\$ 2,623	\$ (500)	190%	-11%	\$ 2,293	\$ 3,244	\$ (3,123)		
01-800-5630	TRAINING, CONFERENCES & MEETINGS	\$ 2,500	25%	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0%	0%	\$ 634	\$ 250	\$ (2,000)		
01-800-5632	SUBSCRIPTIONS/BOOKS	\$ 500	0%	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0%	0%	\$ -	\$ -	\$ (500)		
01-800-5650	POSTAGE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
01-800-5860	ALLOCATIONS - GEN. ADMIN. GEN. & ADMIN.	\$ (49)	8%	\$ (46)	\$ (10)	\$ (49)	\$ (36)	\$ 3	372%	-7%	\$ (21)	\$ (25)	\$ 39		
	GEN. & ADMIN.	\$ 6,951	8%	\$ 6,454	\$ 1,368	\$ 6,951	\$ 5,086	\$ (497)	372%	-7%	\$ 2,906	\$ 3,469	\$ (5,583)		
800	SUPPLY & TREATMENT	\$ 2,865,886	5%	\$ 2,720,854	\$ 2,344,512	\$ 2,878,402	\$ 376,342	\$ (157,549)	16%	-5%	\$ 2,492,958	\$ 2,598,299	\$ (533,891)		

YR 1 [A1] FY2324	
ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION AMOUNT

YR 2 [A2] FY2425	
ITEMIZED ACCOUNT DETAIL	
ACCOUNT NUMBER	DESCRIPTION AMOUNT

		[A2]		[A1]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[B2]	
Account Number	Description	FY2425 BUDGET REQUEST	% Inc. from PY	FY2324 BUDGET REQUEST	FY2223 EST ACTUALS	FY2223 BUDGET	Diff to Prior Year Est Actuals	Diff to Prior Year Budget	% to PY Est Act	% to PY Budg	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Bva	REVISED FY2223 EST. ACTUALS	NOTES
02-600-5100	REGULAR SALARIES	\$ 16,000	0%	\$ 16,000	\$ 18,822	\$ 16,000	\$ (2,822)	\$ -	-15%	0%	\$ 17,376	\$ 11,246	\$ 2,822		
02-600-5120	OVERTIME WAGES	\$ 1,575	5%	\$ 1,500	\$ 24,985	\$ -	\$ (23,485)	\$ 1,500	-94%	0%	\$ 5,258	\$ 1,792	\$ 24,985		
02-600-5130	STANDBY	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5150	PERS - RETIREMENT	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5160	FICA - SOCIAL SECURITY	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5161	MEDICARE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5171	UNIFORMS	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5180	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5181	PENSION EXPENSE GASB 68	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5810	ALLOCATIONS - SAL&BEN	\$ 16,796	2%	\$ 16,419	\$ 13,065	\$ -	\$ 3,354	\$ 16,419	26%	0%	\$ 25,957	\$ 21,569	\$ 13,065		
	SALARIES & BENEFITS	\$ 34,371	1%	\$ 33,919	\$ 56,872	\$ 16,000	\$ (22,953)	\$ 17,919	-40%	112%	\$ 48,591	\$ 34,608	\$ 40,872		
02-600-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 20,000	0%	\$ 20,000	\$ 20,202	\$ 15,000	\$ (202)	\$ 5,000	-1%	33%	\$ 21,773	\$ 16,626	\$ 5,202		
02-600-5202	OUTSIDE WATER ANALYSIS	\$ 18,000	0%	\$ 18,000	\$ 17,784	\$ 15,000	\$ 216	\$ 3,000	1%	20%	\$ 19,962	\$ 17,982	\$ 2,784		
02-600-5820	ALLOCATIONS - PROF	\$ 1,197	-3%	\$ 1,231	\$ 1,102	\$ 26,307	\$ 129	\$ (25,075)	12%	-95%	\$ 1,344	\$ 919	\$ (25,205)		
	CONTRACT/PROFESSIONAL SERVICES	\$ 39,197	0%	\$ 39,231	\$ 39,088	\$ 56,307	\$ 144	\$ (17,075)	0%	-30%	\$ 43,079	\$ 35,527	\$ (17,219)		
02-600-5300	OPERATING SUPPLIES	\$ 12,000	0%	\$ 12,000	\$ 10,493	\$ 12,000	\$ 1,507	\$ -	14%	0%	\$ 2,825	\$ 2,914	\$ (1,507)		
02-600-5320	RENTALS/LEASES/PERMITS	\$ 22,000	10%	\$ 20,000	\$ 35,403	\$ 15,000	\$ (15,403)	\$ 5,000	-44%	33%	\$ 12,243	\$ 10,483	\$ 20,403		
02-600-5830	ALLOCATIONS - OP EXP	\$ 74	0%	\$ 74	\$ 50	\$ 1,168	\$ 24	\$ (1,094)	49%	-94%	\$ 145	\$ 265	\$ (1,118)		
	OPERATING EXPENSES	\$ 34,074	6%	\$ 32,074	\$ 45,946	\$ 28,168	\$ (13,872)	\$ 3,906	-30%	14%	\$ 15,213	\$ 13,661	\$ 17,778		
02-600-5410	MAINT & OPERATIONS OF VEHICLES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5420	BUILD MAINT-SERVICES & SUPPLYS	\$ 2,000	33%	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0%	0%	\$ -	\$ -	\$ (1,500)		
02-600-5840	ALLOCATIONS - MAINT.	\$ 1,705	15%	\$ 1,484	\$ 1,370	\$ 83	\$ 115	\$ 1,402	8%	1692%	\$ 1,392	\$ 1,356	\$ 1,287		
	MAINTENANCE	\$ 3,705	24%	\$ 2,984	\$ 1,370	\$ 1,583	\$ 1,615	\$ 1,402	118%	89%	\$ 1,392	\$ 1,356	\$ (213)		
02-600-5500	UTILITIES - DISTRICT OFFICE	\$ 5,200	4%	\$ 5,000	\$ 3,227	\$ 6,000	\$ 1,773	\$ (1,000)	55%	-17%	\$ 3,780	\$ 4,141	\$ (2,773)		
02-600-5510	TELEPHONE/COMMUNICATIONS	\$ 6,200	3%	\$ 6,000	\$ 3,819	\$ 6,500	\$ 2,181	\$ (500)	57%	-8%	\$ 3,718	\$ 4,984	\$ (2,681)		
02-600-5850	ALLOCATIONS - FACILITIES	\$ 1,308	3%	\$ 1,273	\$ 1,097	\$ 1,362	\$ 176	\$ (89)	16%	-7%	\$ 1,246	\$ 1,265	\$ (265)		
	FACILITIES	\$ 12,708	4%	\$ 12,273	\$ 8,142	\$ 13,862	\$ 4,130	\$ (1,589)	51%	-11%	\$ 8,745	\$ 10,390	\$ (5,719)		
02-600-5600	OFFICE SUPPLIES	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5650	POSTAGE	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ -		
02-600-5860	ALLOCATIONS - GEN. ADMIN.	\$ 1,354	1%	\$ 1,346	\$ 1,314	\$ 1,353	\$ 31	\$ (7)	2%	-1%	\$ 1,649	\$ 1,580	\$ (38)		
	GEN. & ADMIN.	\$ 1,354	1%	\$ 1,346	\$ 1,314	\$ 1,353	\$ 31	\$ (7)	2%	-1%	\$ 1,649	\$ 1,580	\$ (38)		
600	WASTEWATER	\$ 125,409	3%	\$ 121,827	\$ 152,732	\$ 117,271	\$ (30,905)	\$ 4,556	-20%	4%	\$ 118,669	\$ 97,122	\$ 35,460		

YR 1 [A1] FY2324

ITEMIZED ACCOUNT DETAIL		
ACCOUNT NUMBER	DESCRIPTION	AMOUNT

YR 2 [A2] FY2425

ITEMIZED ACCOUNT DETAIL		
ACCOUNT NUMBER	DESCRIPTION	AMOUNT