



NOTICE OF BUDGET & FINANCE COMMITTEE MEETING April 11, 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 **Tuesday, April 11, 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#](tel:+18773092073,718507893#)

United States: +1 (646) 749-3129

- One-touch: [tel:+16467493129,,718507893#](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. LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM
ELIGIBILITY EXPANSION
Committee review of LIHWA program eligibility expansion.
- b. LOAN INVESTMENT UPDATE
Committee review of Loan Investment update.

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. BIENNIAL DRAFT BUDGET FISCAL YEAR 2023-2025
Committee review of the draft operating budget for FY2023-25

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.

MEMO

DATE: April 6, 2023
TO: Budget & Finance Committee, San Lorenzo Valley Water District
FROM: Rick Rogers, District Manager
SUBJECT: Low Income Household Water Assistance Program Eligibility Expansion

WRITTEN BY: Kendra Reed, Director of Finance

PRESENTED BY: Kendra Reed, Director of Finance

STAFF RECOMMENDATION

Read the memo regarding the Low Income Household Water Assistance Program Eligibility Expansion, which is provided for informational purposes, and discuss as needed.

RECOMMENDED MOTION

None

BACKGROUND

In February 2022, the California Department of Community Services and Development (CSD) announced the guidelines for the federal Low Income Household Water Assistance Program (LIHWAP). The program provides \$116 million in funding for qualified low income households on a first come first serve basis. Qualified applicants would receive a \$2,000 maximum, one-time payment applied to their water or wastewater service costs.

Initially, the program only covered customer's past due bills, but the CSD released a press release on March 15, 2023 that expanded the program to include customers that are current on their water bill in an effort to reach more low-income households.

To date, we have received funding for four (4) customers and applied a total of \$2,227 to the corresponding accounts.

At this time, it is unknown how many other customers from the District have applied as the application process is done by the customers directly through CDS. With this expansion, the District will be reaching out to customers that are signed up for our Rate Assistance Program (RAP) to let them know that the LIHWAP program is now covering current water bills and encourage them to apply.

PRIOR COMMITTEE ACTION

The Budget & Finance Committee discussed this subject at its meeting on April 5, 2022.

FISCAL IMPACT

Unknown at this time. Assuming all RAP customers were to apply based on their average current bill, it could be around \$7,500-\$8,000.

ENVIRONMENTAL IMPACT

None

ATTACHMENTS AND RELEVANT LINKS TO DISTRICT WEBSITE

- Link to Press Release for program expansion
- Link to 04/07/22 Board of Director's meeting - New Business Item 12.b
- Link to 04/05/22 Budget & Finance Committee meeting - New Business Item 4.A

MEMO

DATE: April 6, 2023
TO: Budget & Finance Committee, San Lorenzo Valley Water District
FROM: Rick Rogers, District Manager
SUBJECT: Investment of Funds from \$14.5M Certificates of Participation and \$15M Loans - Update

WRITTEN BY: Kendra Reed, Director of Finance

PRESENTED BY: Kendra Reed, Director of Finance

STAFF RECOMMENDATION

Read the memo regarding the Loan Investment Update, which is provided for informational purposes, and discuss as needed.

RECOMMENDED MOTION

None

BACKGROUND

The District's \$14.5M COP Loan and \$15M Loan funds were being held in the Santa Cruz County Fund (SCCF) account. SCCF is an investment pool established and controlled by the County of Santa Cruz to afford smaller agencies the benefits of a larger investment portfolio.

Initially, the \$14.5M COP Loan funds were projected to be spent fairly quickly as projects were scheduled to be completed, but due to the CZU Fire and supply chain issues, these projects have not progressed as quickly

as planned. Supply chain issues are also affecting the projects included under the \$15M Loan.

The funds held with SCCF were only earning in the low 1% rate and the District wanted to take advantage of placing the funds into higher yielding accounts. In accordance with the District's investment policy and given the low risk, the funds were invested in United States Treasury Bills (T-Bills), which are government debt obligations backed by the Treasury Department.

The attached Schedule of Loan funds shows the available funds for the District's different loan projects, with corresponding T-Bill purchase, maturity date, and yield.

PRIOR COMMITTEE ACTION

The Budget & Finance Committee discussed this subject at its meetings on 01/18/2023. It was discussed that the District would provide an update with maturity dates and yields.

FISCAL IMPACT

Once all treasury bills mature, our earnings amount to \$360,027.64

ENVIRONMENTAL IMPACT

None

ATTACHMENTS AND RELEVANT LINKS TO DISTRICT WEBSITE

- Schedule of Loan Funds

- [Link to 01/18/23 Budget & Finance Committee Meeting - New Business Item 4.b](#)
- [Link to 03/16/23 Board of Director's Meeting - Unfinished Business Item 10.b](#)

**San Lorenzo Water District
Schedule of Loan Funds**

Account	Side	Qty	Symbol	Security	Price	Annualized		Principal	Accrued	Total Cash	Earnings	Interest Pymnt	Interest Dates	Maturity Date	Project
						Yield									
2019 COP	Buy	993,000	912796ZG7	UST TBILL 06/01/2023	98.909	4.849		982,171.06	0.00	982,171.06	10,828.94	N/A	N/A		WO 1738 - FALL CREEK FISH LADDER
2019 COP	Buy	4,473,000	912797FR3	UST TBILL 07/05/2023	98.408	5.062		4,401,767.48	0.00	4,401,767.48	71,232.53	N/A	N/A		WO 1234 - LYON PIPELINE PROJECT
2019 COP	Buy	512,000	912797FR3	UST TBILL 07/05/2023	98.408	5.062		503,846.40	0.00	503,846.40	8,153.60	N/A	N/A		WO 845 - REDWOOD PARK TANK PROJECT (PIPE)
2019 COP	Buy	935,000	912796ZN2	UST TBILL 12/28/2023	96.158	4.931		899,081.46	0.00	899,081.46	35,918.54	N/A	N/A		WO 845 - REDWOOD PARK TANK PROJECT (TANK)
Total 2019 COP								6,786,866.39		126,133.61					

Account	Side	Qty	Symbol	Security	Price	Annualized		Principal	Accrued	Total Cash	Earnings	Interest Pymnt	Interest Dates	Maturity Date	Project
						Yield									
2021 COBANK	Buy	1,028,000	912796CU1	UST TBILL 04/18/2023	99.684	4.129		1,024,753.80	0.00	1,024,753.80	3,246.20	N/A	N/A	4/18/2023	Alta Via Main Replacement
2021 COBANK	Buy	1,060,000	912796CW7	UST TBILL 05/02/2023	99.371	4.622		1,053,330.83	0.00	1,053,330.83	6,669.17	N/A	N/A	5/2/2023	Orman Road Water Main Replacement
2021 COBANK	Buy	1,564,000	912796ZG7	UST TBILL 06/01/2023	98.969	4.753		1,547,873.42	0.00	1,547,873.42	16,126.58	N/A	N/A	6/1/2023	Juanita Woods Water Main Replacement
2021 COBANK	Buy	1,343,000	912797FR3	UST TBILL 07/05/2023	98.480	4.955		1,322,586.40	0.00	1,322,586.40	20,413.60	N/A	N/A	7/5/2023	Big Steel Tank/Zone Piping CZU
2021 COBANK	Buy	341,000	912797FR3	UST TBILL 07/05/2023	98.480	4.955		335,816.80	0.00	335,816.80	5,183.20	N/A	N/A	7/5/2023	Five Mile Box & Turbidity Station
2021 COBANK	Buy	1,648,000	912797FR3	UST TBILL 07/05/2023	98.480	4.955		1,622,950.40	0.00	1,622,950.40	25,049.60	N/A	N/A	7/5/2023	Peavine Supply
2021 COBANK	Buy	1,576,000	912796Y37	UST TBILL 08/03/2023	98.125	4.877		1,546,451.75	0.00	1,546,451.75	29,548.25	N/A	N/A	8/3/2023	Hermosa Oak Fernwood Water Main Replacement
2021 COBANK	Buy	766,000	912796Z44	UST TBILL 08/24/2023	97.804	4.997		749,180.34	0.00	749,180.34	16,819.66	N/A	N/A	8/24/2023	Zayante Drive Water Main Replacement
2021 COBANK	Buy	849,000	912796CQ0	UST TBILL 09/14/2023	97.543	5.065		828,140.07	0.00	828,140.07	20,859.93	N/A	N/A	9/14/2023	Blue Ridge Tank Replacement
2021 COBANK	Buy	54,000	912796ZN2	UST TBILL 12/28/2023	96.286	4.811		51,994.65	0.00	51,994.65	2,005.35	N/A	N/A	12/28/2023	Harmon Street 2" Main
2021 COBANK	Buy	1,645,000	91282CEG2	UST 2.25 03/31/2024	97.225	4.996		1,599,351.25	16,675.96	1,616,027.21		18,506.25	3/31/2023	3/31/2024	Sweetwater Supply Line
Interest Based on Par Value												18,506.25	9/30/2023		
												18,506.25	3/31/2024		
												55,518.75	Total		
2021 COBANK	Buy	653,000	91282CCG4	UST 0.25 06/15/2024	94.391	4.901		616,373.23	394.67	616,767.90		816.25	6/15/2023	6/15/2024	South Zone Distribution System Piping
												816.25	12/15/2023		
												816.25	6/15/2024		
												2,448.75	Total		
2021 COBANK	Buy	353,000	91282CGD7	UST 4.25 12/31/2024	99.218	4.704		350,239.54	2,983.92	353,223.46		7,501.25	6/20/2023	12/31/2024	Bennett Spring Supply /Transmission Main
												7,501.25	12/31/2023		
												7,501.25	6/30/2024		
												7,501.25	12/31/2024		
												30,005.00	Total		
										Total Cash	Earnings	Interest Pymnt	Total		
Total 2021 CoBank										12,669,097.04	145,921.53	87,972.50			
Total Both Accounts										19,455,963.43	272,055.14	87,972.50	360,027.64		

MEMO

DATE: April 3, 2023
TO: Budget & Finance Committee, San Lorenzo Valley Water District
FROM: Rick Rogers, District Manager
SUBJECT: Biennial Draft Budget Fiscal Year (FY) 2023-2025

WRITTEN BY: Kendra Reed, Director of Finance

PRESENTED BY: Kendra Reed, Director of Finance

STAFF RECOMMENDATION

It is recommended that the Budget & Finance Committee read the memo, review the draft operating budget for FY2023-2025, and discuss as needed.

RECOMMENDED MOTION

None

BACKGROUND

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.

At the June 30, 2021 Board of Director's meeting, the Board voted on Resolution No 30 (20-21), which adopted the District's first biennial budget for the fiscal years 2021-2023.

This is the initial review of the biennial budget for fiscal years 2023-2025. The attachments will provide a more detailed review of the District's operating revenue and expenses.

PRIOR COMMITTEE ACTION

None

FISCAL IMPACT

None

ENVIRONMENTAL IMPACT

None

ATTACHMENTS AND RELEVANT LINKS TO DISTRICT WEBSITE

- Budget Timeline
- Summary of Revenue & Expenses
- Draft Revenue Projections
- Operating Revenue Budget
- Operating Expense Budget by Expense Category
- Operating Expense Budget by Department
- Detailed Expense Account Listing for Each Department

Proposed Budget Timeline

Timeframe	Activity	Key Concepts
February	Internal Budget Kick-Off – <ul style="list-style-type: none"> 6 month actuals review Define Dept Goal Concepts Forecast FY Operating Expenses Forecast FY Operating Revenues 	<ul style="list-style-type: none"> Identify any major changes to expenses & revenue
March - April	Internal – Capital Project Planning Non-operating revenue & expenses	<ul style="list-style-type: none"> Identify projects anticipated for the FY Identify funding sources
March 3/14 B&F - Cancelled	External B&F – Operating Rev. & Exp. Review	<ul style="list-style-type: none"> Behind schedule because of cancelled meeting
April 4/11 B&F, 4/20 BOD	External B&F – Operating Rev. & Exp. Review External BOD – Operating Rev. & Exp. Review + feedback from B&F meeting	<ul style="list-style-type: none"> Review major concepts of each section
May 5/9 B&F, 5/18 BOD May need special B&F end of May	Internal – Revisions made based on April’s B&F & Board input External B&F/BOD –Review of All Major Components External B&F – Special B&F for draft of Full Budget Package before June BOD Two public workshops	<ul style="list-style-type: none"> Review of Operating Rev. & Exp. Revisions Review of Capital Budget Review of Non-operating Rev. & Exp. Special B&F may be needed for full Budget Package prior to June BOD
June 6/1 BOD 6/13 B&F (if needed) 6/15 BOD (if needed)	External BOD - Draft BOD Full Budget for 6/1 meeting Time for any final revisions, final adoption External B&F/BOD – If needed	<ul style="list-style-type: none"> Full document composed Adoption prior to 6/30 – special meeting may be needed if not adopted at 6/15 BOD meeting

FY23-25 Budget – Summary of Revenue & Expenses

Below is a high level summary of the Operating Revenue & Expenses. The following summary will provide more in depth detail about changes from year to year.

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	\$ 12,676,287	\$ 13,078,112	\$ 12,597,621	\$ 12,883,862	\$ (480,491)	\$ 286,241
Operating Expenses	8,535,226	9,468,031	9,835,649	10,298,538	367,618	462,889
Operating Income (loss)	\$ 4,141,061	\$ 3,610,081	\$ 2,761,972	\$ 2,585,324	\$ (848,109)	\$ (176,648)
				<i>% Change</i>	-23.5%	-6.4%
Operating Margin	33%	28%	22%	20%	-6%	-2%

FY2223 Estimated Actuals

Revenue

- Consumption
 - FY2223 Estimated Actuals are 609,585
 - This is based on actual consumption through March, plus the prior 3 year average of April-June
 - 1.1% lower than prior year
 - 6.6% lower than budgeted units of 650,168
- Basic Charge
 - FY2223 Estimated Actuals are \$3.54M compared to budgeted \$3.53M
 - This is a difference in assumptions to how many CZU homes would be back online

Expenses

- Salaries & Benefits
 - FY2223 Estimated Actuals are \$5.7M compared to the budgeted \$6.6M, a decrease of \$832K
 - The decrease is primarily due to various vacant positions
- Contract/Professional Services
 - FY2223 Estimated Actuals are \$997K compared to the budgeted \$1.01M, a decrease of \$14K
- Operating Expenses
 - FY2223 Estimated Actuals are \$480K compared to the budgeted \$455K, an increase of \$25K
 - The increase is primarily due to an increase in chemicals and lab supplies
- Maintenance

- FY2223 Estimated Actuals are \$204K compared to the budgeted \$202K, an increase of \$2K
- Facilities
 - FY2223 Estimated Actuals are \$620K compared to the budgeted \$725K, a decrease of \$105K
 - The decrease is primarily due to a decrease in utility costs
- General & Administration
 - FY2223 Estimated Actuals are \$461K compared to the budgeted \$468K, a decrease of \$7K

Revenue

Overall Outlook

- FY2023/24 Budget decreased 3.6% compared to FY2022/23 Budget
- FY2024/25 Budget increased 2.27% compared to FY2023/24 Proposed Budget

Consumption

- FY2023/24 consumption is projected at 610,000 units
 - Staff is projecting consumption to remain relatively flat as the District plans to remove drought restrictions and shift to voluntary conservation.
- FY2024/25 consumption is projected at 625,408 units
 - Staff is projecting consumption to remain the same as FY2023/24 with the District's CURRENT customer base.
 - The extra 15,408 units is assuming:
 - All CZU homes are back online and using an average of 6 units of water per connection per month. Average units per month per connection over the past 6 years is 7 units. District is reducing that by 1 unit to account for homes that may not rebuild and keep parcels empty. 62 remaining connections X 6 average units per month X 12 months = 4,464 annual units
 - Bracken Brae and Forest Springs customers average usage is unknown. District is assuming an average of 6 units of water per connection per month to be conservative. 152 connections X 6 average units per month X 12 months = 10,944 annual units

Basic Fee

- FY2023/24 no slatted rate increase
- FY2024/25 basic fee increase includes Bracken Brae and Forest Springs customers and all CZU homes back online

Expenses

Overall Outlook

- FY2023/24 Budget increased by \$368K or 3.9% compared to FY2022/23 Budget
- FY2024/25 Budget increased by \$463K or 4.7% compared to FY2023/24 Proposed Budget

Salaries & Benefits

- FY2023/24 Budget increased by \$92K or 1.4% compared to FY2022/23 Budget
 - Assumes a 5% COLA
 - This includes a Construction Inspector & Environmental Planner that was not included in last budget offset by lower cost new hires than what was in last budget.
 - Full Time Equivalent (FTE) Employees = 37
- FY2024/25 Budget increased by \$371K or 5.5% compared to FY2023/24 Proposed Budget
 - Assumes a 5% COLA
 - Assumes new District Manager (DM) comes in at same annual salary
 - Full Time Equivalent (FTE) Employees = 37

Contract/Professional Services

- FY2023/24 Budget increased by \$219K or 21.7% compared to FY2022/23 Budget
 - Primarily due to the following:
 - \$40K Comp Study
 - \$40K Grant Writer
 - \$40K DM Recruitment
 - \$50K Fuel Reduction
 - \$10K Increase in Meter Fees
 - \$40K in Miscellaneous increase to various contracts
- FY2024/25 Budget decreased by \$7.7K or 0.6% compared to FY2023/24 Proposed Budget
 - Primarily due to the following:
 - \$40K Election Fees
 - Decrease of \$5K in Grant Writing services from FY2023/24
 - Offset by FY2023/24 expenses that were a one time occurrence
 - \$40K Comp Study
 - \$40K DM Recruitment

Operating Expenses

- FY2023/24 Budget increased by \$9K or 2% compared to FY2022/23 Budget
 - Primarily due to increase in operating supplies/chemicals, offset by a decrease in rentals/leases/permits
- FY2024/25 Budget increased by \$27K or 5.7% compared to FY2023/24 Proposed Budget
 - Primarily due to small increases in operating supplies & rentals/leases/permits

Maintenance

- FY2023/24 Budget increased by \$37K or 18.4% compared to FY2022/23 Budget
 - \$8K increase for Safety Equipment
 - \$26K increase in vehicle maintenance, primarily due to increased fuel costs and additional vehicle use
- FY2024/25 Budget increased by \$33K or 13.9% compared to FY2023/24 Proposed Budget
 - \$15K for Admin Building Remodel

- \$15K increase in vehicle maintenance, primarily due to increased fuel costs and additional vehicle use

Facilities

- FY2023/24 Budget decreased by \$32K or -4.4% compared to FY2022/23 Budget
 - Primarily due to a decrease in utility costs
- FY2024/25 Budget increased by \$11K or 1.5% compared to FY2023/24 Proposed Budget
 - Primarily due to an increase in utility costs from prior year

General & Administration

- FY2023/24 Budget increased by \$42K or 9% compared to FY2022/23 Budget
 - \$36K increase in property insurance
 - \$7K increase in training, conferences, & meetings
- FY2024/25 Budget increased by \$14K or 2.7% compared to FY2023/24 Proposed Budget
 - \$4K increase in property insurance from prior year
 - \$6.5K increase in subscriptions

Important Items to Note

- The District is in the process of contracting with a consultant to conduct a Water & Sewer Rate Study. The study will review all aspects of the District's financials. The results from the rate study will result in a budget amendment.

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

\$ 3,552,000 FY2023/24 BASIC

Assumes all CZU homes back online & Bracken Brae & Forest Springs customers

\$ 3,643,176 FY2024/25 BASIC

CONSUMPTION FEE

	RATE		
UNITS	610,000		
PRICE PER \$	12.66		
	\$ 7,722,600	\$ 7,722,600	FY2023/24 CONS.

	RATE		
UNITS	625,408		
PRICE PER \$	12.66		
<i>No slatted increase</i>	\$ 7,917,665	\$ 7,917,665	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 \$ 11,597,621 FY2023/24
 TOTAL OPERATING REVENUE \$ 11,883,862 FY2024/25

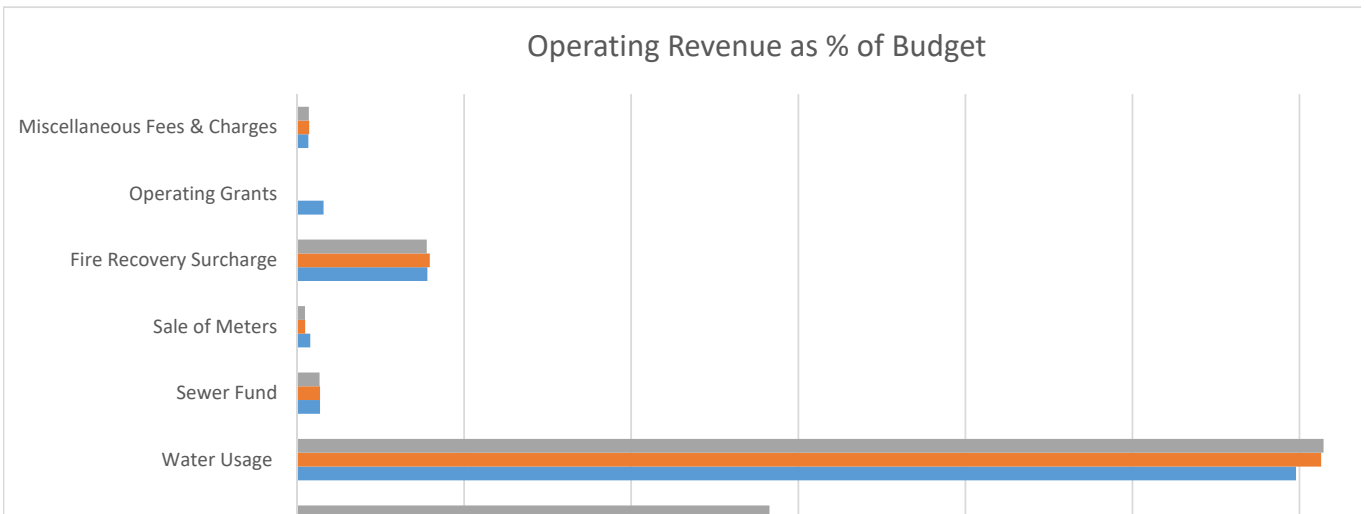
TOTAL OPERATING REVENUE INCLUDING FIRE RECOVERY SURCHARGE

FY2023/24 FRS	\$ 1,000,000	\$ 12,597,621	FY2023/24
FY2024/25 FRS	\$ 1,000,000	\$ 12,883,862	FY2024/25

Operating Revenue Budget

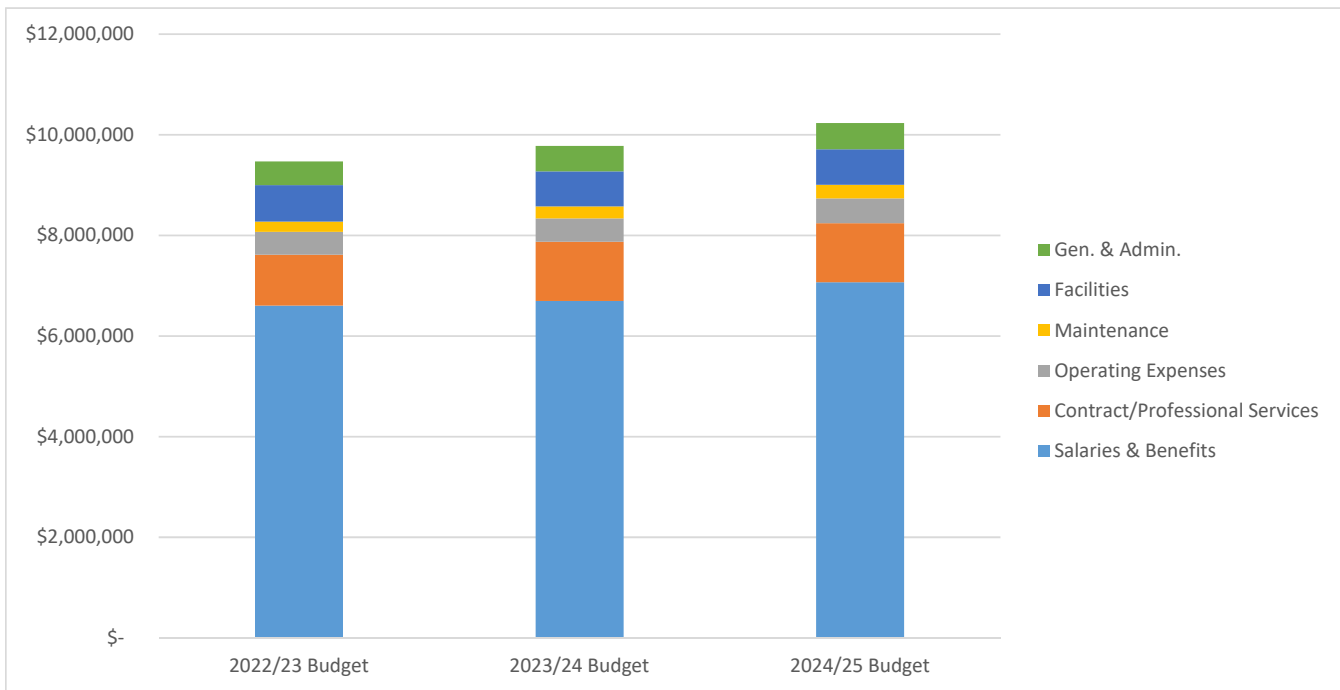
Operating Revenue	2022/23	2022/23	2023/24	2024/25	2022/23	2023/24
	Estimated	Adopted	Proposed	Proposed	Compared to	Compared to
	Actuals	Budget	Budget	Budget	2023/24	2024/25
			Proposed	Proposed	Proposed	Proposed
			Budget	Budget	Budget	Budget
Water Basic	\$ 3,548,856	\$ 3,536,400	\$ 3,552,000	\$ 3,643,176	\$ 15,600	\$ 91,176
Water Usage	7,580,309	8,231,131	7,722,600	7,917,665	(508,531)	195,065
Sewer Fund	173,019	173,021	173,021	173,021	-	-
Sale of Meters	100,000	32,000	60,000	60,000	28,000	-
Fire Recovery Surcharge ⁽¹⁾	988,971	1,000,000	1,000,000	1,000,000	-	-
Operating Grants	200,000	-	-	-	-	-
Miscellaneous Fees & Charges	85,131	105,560	90,000	90,000	(15,560)	-
Total Operating Revenue	\$ 12,676,287	\$ 13,078,112	\$ 12,597,621	\$ 12,883,862	\$ (480,491)	\$ 286,241

(1) The Fire Recovery Surcharge is an operating revenue that will be maintained in a restricted fund or account from which CZU Wildfire expenses will be payable. The District will track CZU Wildfire costs against the revenues generated by the Surcharge. These expenses may be operating, capital or debt related expenditures.



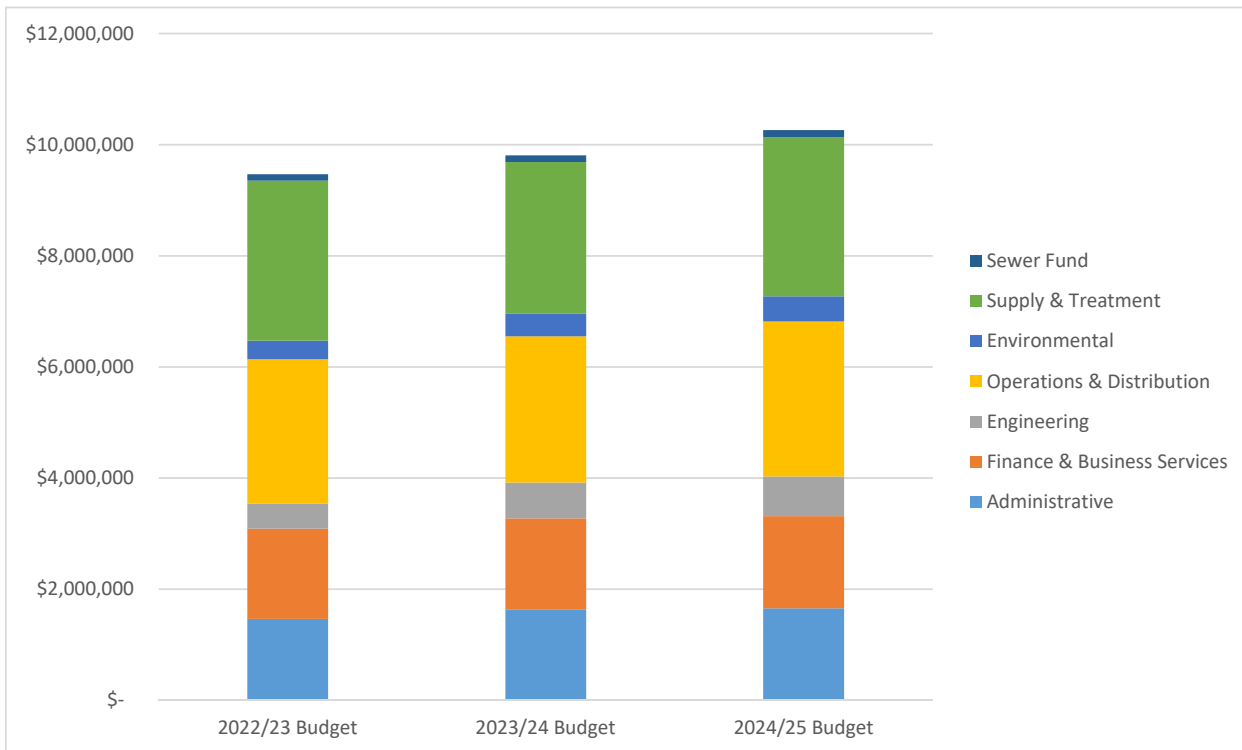
Operating Expense Budget by Expense Category

	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	\$ 6,696,501	\$ 7,067,717	\$ 92,026	\$ 371,216
Contract/Professional Services	997,151	1,011,467	1,230,813	1,238,516	219,346	7,703
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	\$ 9,835,649	\$ 10,298,538	\$ 367,618	\$ 462,889
				<i>% Change</i>	<i>3.9%</i>	<i>4.7%</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	\$ 1,627,117	\$ 1,653,087	\$ 159,778	\$ 25,970
Finance & Business Services	1,303,093	1,622,630	1,642,442	1,666,999	19,812	24,558
Engineering	460,594	453,401	644,817	711,540	191,417	66,722
Operations & Distribution	2,583,817	2,595,265	2,653,533	2,811,621	58,268	158,087
Environmental	354,580	333,723	411,851	451,120	78,128	39,269
Supply & Treatment	2,344,512	2,878,402	2,734,062	2,878,763	(144,341)	144,701
Sewer Fund	152,732	117,271	121,827	125,409	4,556	3,582
Total Operating by Category	\$ 8,535,226	\$ 9,468,031	\$ 9,835,649	\$ 10,298,538	\$ 367,618	\$ 462,889
				<i>% Change</i>	<i>3.9%</i>	<i>4.7%</i>



DEPARTMENT 100 - ADMINISTRATION

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Budget vs Est Actuals	REVISED FY2223 EST. ACTUALS	NOTES
01-100-5100	REGULAR SALARIES	\$ 371,174	\$ 488,005	\$ 475,601	\$ (12,404)	-3%	\$ 495,159	4%	\$ 351,397	\$ 335,472	\$ (116,831)		
01-100-5101	DIRECTORS FEES	\$ 9,300	\$ 14,400	\$ 13,500	\$ (900)	-6%	\$ 13,500	0%	\$ 12,725	\$ 10,850	\$ (5,100)		
01-100-5120	OVERTIME WAGES	\$ 2,769	\$ 7,200	\$ 5,000	\$ (2,200)	-31%	\$ 5,000	0%	\$ 4,016	\$ 4,742	\$ (4,431)		
01-100-5140	MEDICAL INSURANCE	\$ 35,261	\$ 47,817	\$ 51,373	\$ 3,557	7%	\$ 53,942	5%	\$ 33,567	\$ 31,425	\$ (12,555)		
01-100-5141	DENTAL INSURANCE	\$ 2,398	\$ 3,421	\$ 3,018	\$ (403)	-12%	\$ 3,169	5%	\$ 2,398	\$ 2,198	\$ (1,023)		
01-100-5142	VISION INSURANCE	\$ 284	\$ 511	\$ 446	\$ (65)	-13%	\$ 468	5%	\$ 370	\$ 341	\$ (227)		
01-100-5143	LIFE INSURANCE	\$ 260	\$ 599	\$ 539	\$ (60)	-10%	\$ 539	0%	\$ 330	\$ 366	\$ (340)		
01-100-5144	LONG TERM DISABILITY	\$ 1,033	\$ 2,240	\$ 2,283	\$ 43	2%	\$ 2,370	4%	\$ 1,033	\$ 940	\$ (1,207)		
01-100-5145	WORKERS COMPENSATION	\$ 4,997	\$ 3,680	\$ 4,813	\$ 1,133	31%	\$ 4,933	2%	\$ 2,634	\$ 2,838	\$ 1,317		
01-100-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 151	\$ 30	\$ -		
01-100-5147	RETIRED EMPLOYEE MEDICAL	\$ 37,604	\$ 53,400	\$ 70,440	\$ 17,040	32%	\$ 77,040	9%	\$ 30,216	\$ 23,419	\$ (15,796)		
01-100-5150	PERS - RETIREMENT	\$ 181,437	\$ 139,174	\$ 133,438	\$ (5,736)	-4%	\$ 133,667	0%	\$ 97,629	\$ 68,657	\$ 42,263		
01-100-5160	FICA - SOCIAL SECURITY	\$ 11,259	\$ 25,985	\$ 25,020	\$ (965)	-4%	\$ 26,531	6%	\$ 16,305	\$ 15,577	\$ (14,726)		
01-100-5161	MEDICARE	\$ 5,975	\$ 7,389	\$ 7,164	\$ (225)	-3%	\$ 7,448	4%	\$ 5,277	\$ 4,921	\$ (1,414)		
01-100-5170	OTHER PAYROLL CHARGES	\$ 0	\$ 1,500	\$ 1,500	\$ -	0%	\$ 500	-67%	\$ (740)	\$ 5,584	\$ (1,500)		
01-100-5171	UNIFORMS	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -		
01-100-5172	CERTIFICATIONS	\$ -	\$ 600	\$ 600	\$ -	0%	\$ 600	0%	\$ -	\$ -	\$ (600)		
01-100-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ (303,747)	\$ 182,641	\$ -		
01-100-5181	OPEB EXPENSE GASB 45	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 123,976	\$ 185,750	\$ -		
01-100-5810	ALLOCATIONS - SAL&BEN	\$ (4,678)	\$ -	\$ (5,623)	\$ (5,623)	0%	\$ (5,836)	4%	\$ (3,928)	\$ (4,094)	\$ (4,678)		
	SALARIES & BENEFITS	\$ 659,073	\$ 795,921	\$ 789,113	\$ (6,808)	-1%	\$ 819,031	4%	\$ 373,609	\$ 871,656	\$ (136,848)		
01-100-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 116,393	\$ 115,494	\$ 241,320	\$ 125,826	109%	\$ 217,733	-10%	\$ 116,158	\$ 191,228	\$ 899	\$ 116,393	
01-100-5210	LEGAL SERVICES	\$ 240,000	\$ 240,000	\$ 240,000	\$ -	0%	\$ 240,000	0%	\$ 255,971	\$ 303,261	\$ -		
01-100-5820	ALLOCATIONS - PROF	\$ -	\$ (5,595)	\$ -	\$ 5,595	-100%	\$ -	0%	\$ -	\$ (15,037)	\$ 5,595		
01-100-5920	GRANT EXP. - PROF. SERV.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 1,298	\$ 19,624	\$ -		
	CONTRACT/PROFESSIONAL SERVICES	\$ 356,393	\$ 349,899	\$ 481,320	\$ 131,421	38%	\$ 457,733	-5%	\$ 373,427	\$ 499,076	\$ 6,494		
01-100-5300	OPERATING SUPPLIES	\$ 185	\$ 500	\$ 500	\$ -	0%	\$ 500	0%	\$ 2,515	\$ 3,329	\$ (315)		
01-100-5310	EQUIP NON-CAP	\$ -	\$ 2,000	\$ 2,000	\$ -	0%	\$ 2,000	0%	\$ 3,640	\$ 877	\$ (2,000)		
01-100-5320	RENTALS/LEASES/PERMITS	\$ 2,827	\$ 4,000	\$ 2,000	\$ (2,000)	-50%	\$ 2,000	0%	\$ 4,135	\$ 4,218	\$ (1,173)		
01-100-5830	ALLOCATIONS - OP EXP	\$ (21)	\$ -	\$ (32)	\$ (32)	0%	\$ (32)	0%	\$ (73)	\$ (59)	\$ (21)		
	OPERATING EXPENSES	\$ 2,991	\$ 6,500	\$ 4,468	\$ (2,032)	-31%	\$ 4,468	0%	\$ 10,218	\$ 8,364	\$ (3,509)		
01-100-5410	MAINT & OPERATIONS OF VEHICLES	\$ 1,706	\$ 2,400	\$ 2,400	\$ -	0%	\$ 2,400	0%	\$ 3,146	\$ 1,286	\$ (694)		
01-100-5420	BUILD MAINT-SERVICES & SUPPLYS	\$ 16,722	\$ 16,350	\$ 19,350	\$ 3,000	18%	\$ 34,350	78%	\$ 20,484	\$ 17,220	\$ 372		
01-100-5840	ALLOCATIONS - MAINT.	\$ (130)	\$ (46)	\$ (153)	\$ (108)	236%	\$ (259)	69%	\$ (22)	\$ (9)	\$ (84)		
	MAINTENANCE	\$ 18,298	\$ 18,704	\$ 21,597	\$ 2,892	15%	\$ 36,491	69%	\$ 23,608	\$ 18,497	\$ (407)		
01-100-5500	UTILITIES - DISTRICT OFFICE	\$ 7,887	\$ 12,600	\$ 10,500	\$ (2,100)	-17%	\$ 10,500	0%	\$ 10,151	\$ 9,756	\$ (4,713)		
01-100-5510	TELEPHONE/COMMUNICATIONS	\$ 12,494	\$ 13,545	\$ 13,545	\$ -	0%	\$ 13,545	0%	\$ 10,349	\$ 14,510	\$ (1,051)		
01-100-5850	ALLOCATIONS - FACILITIES	\$ (144)	\$ (132)	\$ (169)	\$ (38)	29%	\$ (169)	0%	\$ (216)	\$ (190)	\$ (12)		
	FACILITIES	\$ 20,238	\$ 26,013	\$ 23,876	\$ (2,138)	-8%	\$ 23,876	0%	\$ 20,284	\$ 24,076	\$ (5,776)		
01-100-5600	OFFICE SUPPLIES	\$ 4,955	\$ 6,000	\$ 6,000	\$ -	0%	\$ 6,000	0%	\$ 5,766	\$ 5,680	\$ (1,045)		
01-100-5622	EDUCATION PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -		
01-100-5630	TRAINING, CONFERENCES & MEETINGS	\$ 3,863	\$ 5,000	\$ 5,000	\$ -	0%	\$ 5,000	0%	\$ 2,095	\$ 9,179	\$ (1,137)		
01-100-5631	MEMBERSHIP & DUES	\$ 24,000	\$ 25,984	\$ 28,050	\$ 2,066	8%	\$ 28,800	3%	\$ 23,563	\$ 23,756	\$ (1,984)	\$ 24,000	
01-100-5632	SUBSCRIPTIONS/BOOKS	\$ 4,000	\$ 500	\$ 500	\$ -	0%	\$ 500	0%	\$ 3,597	\$ 1,831	\$ 3,500	\$ 4,000	
01-100-5633	EMPLOYEE RECOGNITION PROGRAM	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%	\$ -	0%	\$ 500	\$ -	\$ (2,500)		
01-100-5634	AUTO ALLOWANCE	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -		
01-100-5640	ADVERTISING	\$ 7,578	\$ 10,000	\$ 10,000	\$ -	0%	\$ 10,000	0%	\$ 16,265	\$ 10,588	\$ (2,422)		
01-100-5650	POSTAGE	\$ 1,081	\$ 500	\$ 1,500	\$ 1,000	200%	\$ 1,500	0%	\$ 9,626	\$ 2,340	\$ 581		
01-100-5660	INSURANCE - PROPERTY	\$ 233,708	\$ 220,000	\$ 256,000	\$ 36,000	16%	\$ 260,000	2%	\$ 203,194	\$ 197,848	\$ 13,708		
01-100-5860	ALLOCATIONS - GEN. ADMIN.	\$ (278)	\$ (184)	\$ (307)	\$ (123)	67%	\$ (312)	2%	\$ (465)	\$ (437)	\$ (94)		
	GEN. & ADMIN.	\$ 278,908	\$ 270,300	\$ 306,743	\$ 36,443	13%	\$ 311,488	2%	\$ 264,141	\$ 250,784	\$ 8,607		
100	ADMINISTRATIVE	\$ 1,335,899	\$ 1,467,338	\$ 1,627,117	\$ 159,778	11%	\$ 1,653,087	2%	\$ 1,065,285	\$ 1,672,453	\$ (131,439)		

DEPARTMENT 100 - ADMINISTRATION

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	\$18,000
		<u>\$19,350</u>
5510	AT&T IP	\$4,320
	Verizon	\$1,000
	New Phone System Lease	\$6,000
		<u>\$11,320</u>
5631	LAFCO	\$15,000
	CSDA	\$9,250
	AWWA	\$2,800
	Misc	\$1,000
		<u>\$28,050</u>
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.	\$5,000
		<u>\$217,733</u>
5420	Septic maint	\$1,350
5420	Admin Bldg Remodel	\$15,000
5420	regular run rate	\$18,000
		<u>\$34,350</u>
5510	AT&T IP	\$4,536
	Verizon	\$1,100
	New Phone System Lease	\$6,000
		<u>\$11,636</u>
5631	LAFCO	\$15,300
	CSDA	\$9,700
	AWWA	\$2,800
	Misc	\$1,000
		<u>\$28,800</u>
5650	State of the District Mailer	\$5,000

Looking at trends, 5% increase each year

DEPARTMENT 200 - FINANCE

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 BvA	NOTES
01-200-5100	REGULAR SALARIES	\$ 616,000	\$ 888,485	\$ 882,787	\$ (5,698)	-1%	\$ 906,491	3%	\$ 687,618	\$ 839,785	\$ (272,485)	Vacant positions/Hired Field CSR
01-200-5120	OVERTIME WAGES	\$ 5,000	\$ 1,000	\$ 6,000	\$ 5,000	500%	\$ 6,000	0%	\$ 10,561	\$ 13,251	\$ 4,000	Field CSR OT was reclassified to Dept 400 for being on call
01-200-5130	STANDBY	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 993	\$ -	\$ -	This should be reclassified to department 400
01-200-5140	MEDICAL INSURANCE	\$ 171,746	\$ 190,788	\$ 221,598	\$ 30,810	16%	\$ 232,678	5%	\$ 170,134	\$ 186,107	\$ (19,041)	
01-200-5141	DENTAL INSURANCE	\$ 13,741	\$ 19,196	\$ 14,742	\$ (4,454)	-23%	\$ 15,480	5%	\$ 14,583	\$ 16,069	\$ (5,456)	
01-200-5142	VISION INSURANCE	\$ 1,677	\$ 2,638	\$ 2,187	\$ (451)	-17%	\$ 2,296	5%	\$ 2,346	\$ 2,521	\$ (961)	
01-200-5143	LIFE INSURANCE	\$ 1,462	\$ 1,798	\$ 1,798	\$ -	0%	\$ 1,798	0%	\$ 1,545	\$ 1,560	\$ (336)	
01-200-5144	LONG TERM DISABILITY	\$ 2,682	\$ 4,464	\$ 4,260	\$ (204)	-5%	\$ 4,637	9%	\$ 2,876	\$ 3,192	\$ (1,782)	
01-200-5145	WORKERS COMPENSATION	\$ 5,214	\$ 3,840	\$ 3,559	\$ (281)	-7%	\$ 3,470	-3%	\$ 2,123	\$ 2,652	\$ 1,374	
01-200-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-200-5150	PERS - RETIREMENT	\$ 101,728	\$ 105,951	\$ 86,336	\$ (19,615)	-19%	\$ 69,030	-20%	\$ 80,903	\$ 104,652	\$ (4,223)	
01-200-5160	FICA - SOCIAL SECURITY	\$ 39,800	\$ 54,259	\$ 55,105	\$ 846	2%	\$ 56,574	3%	\$ 45,046	\$ 49,313	\$ (14,459)	
01-200-5161	MEDICARE	\$ 9,308	\$ 12,883	\$ 12,887	\$ 4	0%	\$ 13,231	3%	\$ 10,535	\$ 11,895	\$ (3,575)	
01-200-5171	UNIFORMS	\$ 1,734	\$ 1,600	\$ 2,000	\$ 400	25%	\$ 1,600	-20%	\$ 1,530	\$ 1,225	\$ 134	
01-200-5172	CERTIFICATIONS	\$ -	\$ 150	\$ 225	\$ 75	50%	\$ 75	-67%	\$ -	\$ -	\$ (150)	
01-200-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-200-5810	ALLOCATIONS - SAL&BEN	\$ (6,838)	\$ -	\$ (9,153)	\$ (9,153)	0%	\$ (9,293)	2%	\$ (17,369)	\$ (8,657)	\$ (6,838)	
	SALARIES & BENEFITS	\$ 963,254	\$ 1,287,052	\$ 1,284,332	\$ (2,720)	0%	\$ 1,304,066	2%	\$ 1,013,423	\$ 1,223,566	\$ (323,798)	
01-200-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 121,000	\$ 105,300	\$ 106,450	\$ 1,150	1%	\$ 104,400	-2%	\$ 140,493	\$ 84,706	\$ 15,700	One time expense for Springbrook/IVR made run rate higher
01-200-5201	AUDIT SERVICES	\$ 8,320	\$ 24,000	\$ 25,000	\$ 1,000	4%	\$ 25,000	0%	\$ 22,435	\$ 25,215	\$ (15,680)	
01-200-5203	METER SERVICES	\$ 27,022	\$ 36,851	\$ 47,243	\$ 10,392	28%	\$ 54,083	14%	\$ 27,741	\$ 20,932	\$ (9,829)	
01-200-5820	ALLOCATIONS - PROF	\$ (1,102)	\$ (9,047)	\$ (1,231)	\$ (781)	-86%	\$ (1,197)	-3%	\$ (1,344)	\$ (919)	\$ 7,945	
	CONTRACT/PROFESSIONAL SERVICES	\$ 155,240	\$ 157,104	\$ 177,462	\$ 20,357	13%	\$ 182,286	3%	\$ 189,325	\$ 129,933	\$ (1,864)	
01-200-5300	OPERATING SUPPLIES	\$ 1,056	\$ 250	\$ 1,000	\$ 750	300%	\$ 1,000	0%	\$ 909	\$ 591	\$ 806	
01-200-5310	EQUIP NON-CAP	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0%	\$ 5,000	0%	\$ 9,353	\$ 28,664	\$ (2,000)	
01-200-5830	ALLOCATIONS - OP EXP	\$ (29)	\$ (1,168)	\$ (42)	\$ 1,126	-96%	\$ (42)	0%	\$ (72)	\$ (206)	\$ 1,139	
	OPERATING EXPENSES	\$ 4,027	\$ 4,082	\$ 5,958	\$ 1,876	46%	\$ 5,958	0%	\$ 10,189	\$ 29,049	\$ (55)	
01-200-5401	SAFETY EQUIPMENT	\$ -	\$ 350	\$ 350	\$ -	0%	\$ 350	0%	\$ -	\$ -	\$ (350)	
01-200-5410	MAINT & OPERATION OF VEHICLES	\$ 10,686	\$ 10,000	\$ 10,000	\$ -	0%	\$ 10,000	0%	\$ 15,642	\$ 9,439	\$ 686	
01-200-5840	ALLOCATIONS - MAINT.	\$ (75)	\$ (37)	\$ (73)	\$ (36)	98%	\$ (73)	0%	\$ (110)	\$ (66)	\$ (38)	
	MAINTENANCE	\$ 10,611	\$ 10,313	\$ 10,277	\$ (36)	0%	\$ 10,277	0%	\$ 15,532	\$ 9,373	\$ 298	
01-200-5510	TELEPHONE/COMMUNICATIONS	\$ 2,476	\$ 1,300	\$ 1,500	\$ 200	15%	\$ 1,500	0%	\$ 1,540	\$ 1,851	\$ 1,176	
01-200-5850	ALLOCATIONS - FACILITIES	\$ (17)	\$ (73)	\$ (11)	\$ 62	-85%	\$ (11)	0%	\$ (11)	\$ (13)	\$ 55	
	FACILITIES	\$ 2,458	\$ 1,227	\$ 1,489	\$ 262	21%	\$ 1,489	0%	\$ 1,529	\$ 1,838	\$ 1,231	
01-200-5600	OFFICE SUPPLIES	\$ 884	\$ 2,500	\$ 1,500	\$ (1,000)	-40%	\$ 1,500	0%	\$ 1,278	\$ 2,613	\$ (1,616)	
01-200-5610	BANK CHARGES	\$ 122,583	\$ 114,500	\$ 114,500	\$ -	0%	\$ 114,500	0%	\$ 115,429	\$ 104,239	\$ 8,083	
01-200-5611	BAD DEBTS	\$ 12,752	\$ 7,500	\$ 10,000	\$ 2,500	33%	\$ 10,000	0%	\$ 10,476	\$ 12,638	\$ 5,252	
01-200-5612	FORGIVENESS OF AR	\$ 200	\$ -	\$ 500	\$ 500	0%	\$ 500	0%	\$ 140,206	\$ -	\$ 200	lihwap
01-200-5620	WATER CONSERVATION PROGRAM	\$ 5,185	\$ 5,000	\$ 4,000	\$ (1,000)	-20%	\$ 4,000	0%	\$ 7,261	\$ 5,638	\$ 185	
01-200-5630	TRAINING, CONFERENCES & MEETINGS	\$ 240	\$ 2,860	\$ 2,860	\$ -	0%	\$ 2,860	0%	\$ 1,005	\$ 591	\$ (2,620)	
01-200-5632	SUBSCRIPTIONS/BOOKS	\$ -	\$ 500	\$ 500	\$ -	0%	\$ 500	0%	\$ 379	\$ 588	\$ (500)	
01-200-5650	POSTAGE	\$ 26,656	\$ 30,000	\$ 30,000	\$ -	0%	\$ 30,000	0%	\$ 27,946	\$ 29,645	\$ (3,344)	
01-200-5860	ALLOCATIONS - GEN. ADMIN.	\$ (998)	\$ (9)	\$ (936)	\$ (927)	10146%	\$ (936)	0%	\$ (1,154)	\$ (1,096)	\$ (989)	
	GEN. & ADMIN.	\$ 167,502	\$ 162,851	\$ 162,924	\$ 73	0%	\$ 162,924	0%	\$ 302,827	\$ 154,857	\$ 4,651	
200	FINANCE	\$ 1,303,093	\$ 1,622,630	\$ 1,642,442	\$ 19,812	1%	\$ 1,666,999	1%	\$ 1,532,825	\$ 1,548,617	\$ (319,537)	

DEPARTMENT 200 - FINANCE

YR 1 [A1] FY2324

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
01-200-5200	ERP Software	\$58,000
01-200-5200	Bill Mailing Services	\$14,000
01-200-5200	Paychex	\$14,000
01-200-5200	IVR Notification Software	\$11,000
01-200-5200	UB Research Software	\$2,600
01-200-5200	Collection Service Fees	\$300
01-200-5200	Copier/Printer Support	\$700
01-200-5200	GASB Reports (68 & 75)	\$2,500
01-200-5200	Document Shredding	\$300
01-200-5200	Prop Tax Roll Collections	\$1,000
		<u>\$104,400</u>
01-200-5201	Audit + Single Audit	\$25,000
01-200-5203	Badger Meter Fees	\$42,693
01-200-5203	Mobile Read Services	\$1,800
01-200-5203	Meter Reading Software Maint	\$2,250
01-200-5203	Meter warranty costs	\$500
		<u>\$47,243</u>
01-200-5610	Payment Portal Transaction Fees	\$20,000
01-200-5610	Payment Type Processing Fees	\$94,500
		<u>\$114,500</u>
01-200-5630	LinkedIn Lynda Training	\$360
01-200-5630	HR Seminar	\$1,000
01-200-5630	Misc	\$1,500
		<u>\$2,860</u>

YR 2 [A2] FY2425

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
01-200-5200	ERP Software	\$60,000
01-200-5200	Bill Mailing Services	\$14,000
01-200-5200	Paychex	\$14,000
01-200-5200	IVR Notification Software	\$11,000
01-200-5200	UB Research Software	\$2,650
01-200-5200	Collection Service Fees	\$300
01-200-5200	Copier/Printer Support	\$700
01-200-5200	GASB Reports (68 & 75)	\$2,500
01-200-5200	Document Shredding	\$300
01-200-5200	Prop Tax Roll Collections	\$1,000
		<u>\$106,450</u>
01-200-5201	Audit + Single Audit	\$25,000
01-200-5203	Badger Meter Fees	\$49,533
01-200-5203	Mobile Read Services	\$1,800
01-200-5203	Meter Reading Software	
01-200-5203	Maint	\$2,250
01-200-5203	Meter warranty costs	\$500
		<u>\$54,083</u>
01-200-5610	Payment Portal Transaction Fees	\$20,000
01-200-5610	Payment Type Processing Fees	\$94,500
		<u>\$114,500</u>
01-200-5630	LinkedIn Lynda Training	\$360
01-200-5630	HR Seminar	\$1,000
01-200-5630	Misc	\$1,500
		<u>\$2,860</u>

DEPARTMENT 300 - ENGINEERING

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Budget vs Est Actuals	NOTES
01-300-5100	REGULAR SALARIES	\$ 273,777	\$ 320,570	\$ 418,210	\$ 97,640	30%	\$ 467,255	12%	\$ 270,592	\$ 248,801	\$ (46,793)	New Const Inspector position
01-300-5120	OVERTIME WAGES	\$ -	\$ 500	\$ 8,000	\$ 7,500	1500%	\$ 9,000	13%	\$ -	\$ 82	\$ (500)	OT for Const Inspector
01-300-5140	MEDICAL INSURANCE	\$ 41,139	\$ 35,862	\$ 85,251	\$ 49,389	138%	\$ 89,514	5%	\$ 35,981	\$ 23,054	\$ 5,277	Assumed family medical plan for Const Inspector
01-300-5141	DENTAL INSURANCE	\$ 3,179	\$ 2,521	\$ 6,619	\$ 4,098	163%	\$ 6,950	5%	\$ 2,983	\$ 2,105	\$ 658	
01-300-5142	VISION INSURANCE	\$ 396	\$ 432	\$ 900	\$ 468	109%	\$ 945	5%	\$ 481	\$ 381	\$ (36)	
01-300-5143	LIFE INSURANCE	\$ 599	\$ 599	\$ 799	\$ 200	33%	\$ 799	0%	\$ 549	\$ 450	\$ -	
01-300-5144	LONG TERM DISABILITY	\$ 1,666	\$ 1,603	\$ 2,091	\$ 488	30%	\$ 2,336	12%	\$ 1,556	\$ 1,220	\$ 63	
01-300-5145	WORKERS COMPENSATION	\$ 4,195	\$ 3,089	\$ 9,272	\$ 6,183	200%	\$ 10,678	15%	\$ 2,217	\$ 3,241	\$ 1,106	
01-300-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-300-5150	PERS - RETIREMENT	\$ 29,138	\$ 28,513	\$ 32,119	\$ 3,606	13%	\$ 35,979	12%	\$ 24,258	\$ 20,800	\$ 625	
01-300-5160	FICA - SOCIAL SECURITY	\$ 18,448	\$ 19,906	\$ 26,425	\$ 6,519	33%	\$ 29,528	12%	\$ 16,402	\$ 15,506	\$ (1,458)	
01-300-5161	MEDICARE	\$ 4,315	\$ 4,656	\$ 6,180	\$ 1,525	33%	\$ 6,906	12%	\$ 3,836	\$ 3,627	\$ (341)	
01-300-5171	UNIFORMS	\$ 1,425	\$ 800	\$ 1,600	\$ 800	100%	\$ 1,600	0%	\$ 140	\$ -	\$ 625	
01-300-5172	CERTIFICATIONS	\$ -	\$ -	\$ 4,050	\$ 4,050	0%	\$ -	-100%	\$ -	\$ -	\$ -	
01-300-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-300-5810	ALLOCATIONS - SAL&BEN	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	SALARIES & BENEFITS	\$ 378,276	\$ 419,051	\$ 601,517	\$ 182,467	44%	\$ 661,490	10%	\$ 358,993	\$ 319,267	\$ (40,775)	
01-300-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 65,000	\$ 25,000	\$ 15,300	\$ (9,700)	-39%	\$ 15,300	0%	\$ 421,365	\$ 12,150	\$ 40,000	Peer review completed through December, no other invoices to come through for that. Not budget
01-300-5820	ALLOCATIONS - PROF	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	CONTRACT/PROFESSIONAL SERVICES	\$ 65,000	\$ 25,000	\$ 15,300	\$ (9,700)	-39%	\$ 15,300	0%	\$ 421,365	\$ 12,150	\$ 40,000	
01-300-5310	EQUIP NON-CAP	\$ 3,500	\$ 1,000	\$ 1,000	\$ -	0%	\$ 1,000	0%	\$ -	\$ 3,722	\$ 2,500	Assume construction inspector items
01-300-5830	ALLOCATIONS - OP EXP	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	OPERATING EXPENSES	\$ 3,500	\$ 1,000	\$ 1,000	\$ -	0%	\$ 1,000	0%	\$ -	\$ 3,722	\$ 2,500	
01-300-5410	MAINT & OPERATIONS OF VEHICLES	\$ 10,000	\$ 2,000	\$ 20,000	\$ 18,000	900%	\$ 20,000	0%	\$ 1,254	\$ -	\$ 8,000	Assume construction inspector vehicle
01-300-5840	ALLOCATIONS - MAINT.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	MAINTENANCE	\$ 10,000	\$ 2,000	\$ 20,000	\$ 18,000	900%	\$ 20,000	0%	\$ 1,254	\$ -	\$ 8,000	
01-300-5510	TELEPHONE/COMMUNICATIONS	\$ 657	\$ 850	\$ 1,000	\$ 150	18%	\$ 1,000	0%	\$ 731	\$ 767	\$ (193)	
01-300-5850	ALLOCATIONS - FACILITIES	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	FACILITIES	\$ 657	\$ 850	\$ 1,000	\$ 150	18%	\$ 1,000	0%	\$ 731	\$ 767	\$ (193)	
01-300-5600	OFFICE SUPPLIES	\$ 460	\$ 2,000	\$ 1,500	\$ (500)	-25%	\$ 1,500	0%	\$ 324	\$ 3,225	\$ (1,541)	
01-300-5630	TRAINING, CONFERENCES & MEETINGS	\$ 2,702	\$ 2,500	\$ 4,000	\$ 1,500	60%	\$ 4,000	0%	\$ 3,268	\$ 729	\$ 202	
01-300-5631	MEMBERSHIP & DUES	\$ -	\$ 500	\$ 500	\$ -	0%	\$ 750	50%	\$ -	\$ -	\$ (500)	
01-300-5632	SUBSCRIPTIONS/BOOKS	\$ -	\$ 500	\$ -	\$ (500)	-100%	\$ 6,500	0%	\$ -	\$ 6,250	\$ (500)	AutoCAD - 3 year renewal
01-300-5650	POSTAGE	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-300-5860	ALLOCATIONS - GEN. ADMIN.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	GEN. & ADMIN.	\$ 3,161	\$ 5,500	\$ 6,000	\$ 500	9%	\$ 12,750	113%	\$ 3,592	\$ 10,204	\$ (2,339)	
300	ENGINEERING	\$ 460,594	\$ 453,401	\$ 644,817	\$ 191,417	42%	\$ 711,540	10%	\$ 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

DEPARTMENT 400 - OPERATIONS & DISTRIBUTION

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Budget vs Est Actuals	NOTES
01-400-5100	REGULAR SALARIES	\$ 1,025,901	\$ 1,093,861	\$ 1,069,116	\$ (24,745)	-2%	\$ 1,146,901	7%	\$ 991,621	\$ 1,043,220	\$ (67,960)	
01-400-5120	OVERTIME WAGES	\$ 45,999	\$ 85,000	\$ 70,000	\$ (15,000)	-18%	\$ 73,500	5%	\$ 50,230	\$ 104,355	\$ (39,001)	
01-400-5130	STANDBY	\$ 23,541	\$ 29,000	\$ 33,000	\$ 4,000	14%	\$ 34,650	5%	\$ 24,651	\$ 30,410	\$ (5,459)	
01-400-5140	MEDICAL INSURANCE	\$ 258,191	\$ 276,787	\$ 345,983	\$ 69,196	25%	\$ 363,888	5%	\$ 255,621	\$ 227,265	\$ (18,596)	
01-400-5141	DENTAL INSURANCE	\$ 23,041	\$ 26,297	\$ 25,048	\$ (1,249)	-5%	\$ 26,297	5%	\$ 23,651	\$ 20,018	\$ (3,256)	
01-400-5142	VISION INSURANCE	\$ 2,693	\$ 3,678	\$ 3,503	\$ (175)	-5%	\$ 3,678	5%	\$ 3,596	\$ 3,093	\$ (985)	
01-400-5143	LIFE INSURANCE	\$ 2,051	\$ 2,118	\$ 2,118	\$ 0	0%	\$ 2,118	0%	\$ 2,101	\$ 1,858	\$ (67)	
01-400-5144	LONG TERM DISABILITY	\$ 3,790	\$ 5,684	\$ 5,573	\$ (111)	-2%	\$ 5,859	5%	\$ 3,892	\$ 3,297	\$ (1,894)	
01-400-5145	WORKERS COMPENSATION	\$ 45,022	\$ 33,153	\$ 32,327	\$ (825)	-2%	\$ 36,529	13%	\$ 23,743	\$ 29,667	\$ 11,869	
01-400-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-400-5150	PERS - RETIREMENT	\$ 404,029	\$ 295,133	\$ 278,886	\$ (16,247)	-6%	\$ 293,319	5%	\$ 230,160	\$ 237,223	\$ 108,896	
01-400-5160	FICA - SOCIAL SECURITY	\$ 70,333	\$ 75,284	\$ 72,350	\$ (2,935)	-4%	\$ 77,270	7%	\$ 64,261	\$ 70,714	\$ (4,951)	
01-400-5161	MEDICARE	\$ 16,847	\$ 17,607	\$ 17,088	\$ (518)	-3%	\$ 18,291	7%	\$ 15,225	\$ 16,724	\$ (759)	
01-400-5171	UNIFORMS	\$ 15,665	\$ 8,000	\$ 8,001	\$ 1	0%	\$ 8,000	0%	\$ 5,863	\$ 8,822	\$ 7,665	
01-400-5172	CERTIFICATIONS	\$ 460	\$ 850	\$ 900	\$ 50	6%	\$ 800	-11%	\$ 195	\$ 200	\$ (390)	
01-400-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-400-5810	ALLOCATIONS - SAL&BEN	\$ (864)	\$ -	\$ (931)	\$ (931)	0%	\$ (943)	1%	\$ (7,722)	\$ (6,069)	\$ (864)	
	SALARIES & BENEFITS	\$ 1,936,699	\$ 1,952,452	\$ 1,962,964	\$ 10,512	1%	\$ 2,090,157	6%	\$ 1,687,089	\$ 1,790,799	\$ (15,753)	
01-400-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 125,384	\$ 90,000	\$ 150,000	\$ 60,000	67%	\$ 150,000	0%	\$ 103,658	\$ 549,549	\$ 35,384	
01-400-5820	ALLOCATIONS - PROF	\$ -	\$ (8,844)	\$ -	\$ 8,844	-100%	\$ -	0%	\$ -	\$ -	\$ 8,844	
	CONTRACT/PROFESSIONAL SERVICES	\$ 125,384	\$ 81,156	\$ 150,000	\$ 68,844	85%	\$ 150,000	0%	\$ 103,658	\$ 549,549	\$ 44,228	
01-400-5300	OPERATING SUPPLIES	\$ 140,000	\$ 160,000	\$ 140,000	\$ (20,000)	-13%	\$ 150,000	7%	\$ 115,090	\$ 155,687	\$ (20,000)	
01-400-5310	EQUIP NON-CAP	\$ 10,000	\$ 14,000	\$ 14,000	\$ -	0%	\$ 15,000	7%	\$ 4,611	\$ 13,548	\$ (4,000)	
01-400-5311	SMALL TOOLS/MAINT & REPAIRS	\$ 14,000	\$ 14,000	\$ 15,000	\$ 1,000	7%	\$ 15,000	0%	\$ 7,003	\$ 11,193	\$ -	
01-400-5320	RENTALS/LEASES/PERMITS	\$ 25,000	\$ 16,000	\$ 20,000	\$ 4,000	25%	\$ 20,000	0%	\$ 22,235	\$ 13,386	\$ 9,000	
01-400-5830	ALLOCATIONS - OP EXP	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	OPERATING EXPENSES	\$ 189,000	\$ 204,000	\$ 189,000	\$ (15,000)	-7%	\$ 200,000	6%	\$ 148,940	\$ 193,814	\$ (15,000)	
01-400-5401	SAFETY EQUIPMENT - MAINTENANCE	\$ 15,345	\$ 7,000	\$ 15,000	\$ 8,000	114%	\$ 15,000	0%	\$ 1,546	\$ 3,447	\$ 8,345	
01-400-5410	MAINT & OPERATIONS OF VEHICLES	\$ 96,967	\$ 89,000	\$ 90,000	\$ 1,000	1%	\$ 100,000	11%	\$ 104,166	\$ 104,947	\$ 7,967	
01-400-5420	BUILD MAINT-SERVICES & SUPPLYS	\$ 944	\$ 10,000	\$ 10,000	\$ -	0%	\$ 10,000	0%	\$ 1,619	\$ 1,866	\$ (9,056)	
01-400-5840	ALLOCATIONS - MAINT.	\$ (798)	\$ -	\$ (811)	\$ (811)	0%	\$ (881)	9%	\$ (757)	\$ (775)	\$ (798)	
	MAINTENANCE	\$ 112,457	\$ 106,000	\$ 114,189	\$ 8,189	8%	\$ 124,119	9%	\$ 106,575	\$ 109,485	\$ 6,457	
01-400-5500	UTILITIES - DISTRICT OFFICE	\$ 137,193	\$ 160,000	\$ 150,000	\$ (10,000)	-6%	\$ 155,000	3%	\$ 154,603	\$ 166,191	\$ (22,807)	
01-400-5510	TELEPHONE/COMMUNICATIONS	\$ 79,674	\$ 85,000	\$ 80,000	\$ (5,000)	-6%	\$ 85,000	6%	\$ 89,166	\$ 87,206	\$ (5,326)	
01-400-5850	ALLOCATIONS - FACILITIES	\$ (562)	\$ (745)	\$ (564)	\$ 181	-24%	\$ (599)	6%	\$ (628)	\$ (613)	\$ 183	
	FACILITIES	\$ 216,305	\$ 244,255	\$ 229,436	\$ (14,819)	-6%	\$ 239,401	4%	\$ 243,141	\$ 252,784	\$ (27,950)	
01-400-5600	OFFICE SUPPLIES	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0%	\$ 5,000	0%	\$ 1,250	\$ 2,720	\$ (2,000)	
01-400-5630	TRAINING, CONFERENCES & MEETINGS	\$ 1,000	\$ 3,000	\$ 3,000	\$ -	0%	\$ 3,000	0%	\$ -	\$ 521	\$ (2,000)	
01-400-5650	POSTAGE	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ 58	\$ -	
01-400-5860	ALLOCATIONS - GEN. ADMIN.	\$ (28)	\$ (597)	\$ (56)	\$ 541	-91%	\$ (56)	0%	\$ (9)	\$ (23)	\$ 569	
	GEN. & ADMIN.	\$ 3,972	\$ 7,403	\$ 7,944	\$ 541	7%	\$ 7,944	0%	\$ 1,241	\$ 3,276	\$ (3,431)	
400	DISTRIBUTION	\$ 2,583,817	\$ 2,595,265	\$ 2,653,533	\$ 58,268	2%	\$ 2,811,621	6%	\$ 2,290,644	\$ 2,899,707	\$ (11,448)	

YR 1 [A1] FY2324
ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	Fuel Reduction	\$ 30,000

YR 2 [A2] FY2425
ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	Fuel Reduction	\$ 30,000

DEPARTMENT 500 - ENVIRONMENTAL

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Budget vs Est Actuals	NOTES
01-500-5100	REGULAR SALARIES	\$ 153,366	\$ 107,360	\$ 139,854	\$ 32,494	30%	\$ 155,238	11%	\$ 100,709	\$ 89,686	\$ 46,006	Environmental Planner position filled
01-500-5120	OVERTIME WAGES	\$ -	\$ -	\$ 1,000	\$ 1,000	0%	\$ 1,000	0%	\$ (3)	\$ 8,467	\$ -	
01-500-5140	MEDICAL INSURANCE	\$ 17,227	\$ 11,954	\$ 18,050	\$ 6,096	51%	\$ 18,952	5%	\$ 10,024	\$ 9,493	\$ 5,273	
01-500-5141	DENTAL INSURANCE	\$ 1,181	\$ 840	\$ 1,040	\$ 200	24%	\$ 1,092	5%	\$ 781	\$ 716	\$ 340	
01-500-5142	VISION INSURANCE	\$ 178	\$ 144	\$ 178	\$ 34	24%	\$ 187	5%	\$ 145	\$ 134	\$ 35	
01-500-5143	LIFE INSURANCE	\$ 300	\$ 200	\$ 260	\$ 60	30%	\$ 260	0%	\$ 200	\$ 183	\$ 100	
01-500-5144	LONG TERM DISABILITY	\$ 655	\$ 537	\$ 839	\$ 302	56%	\$ 850	1%	\$ 389	\$ 354	\$ 118	
01-500-5145	WORKERS COMPENSATION	\$ 2,348	\$ 1,326	\$ 1,833	\$ 508	38%	\$ 2,035	11%	\$ 1,599	\$ 1,691	\$ 1,022	
01-500-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5150	PERS - RETIREMENT	\$ 16,918	\$ 9,549	\$ 10,741	\$ 1,192	12%	\$ 11,953	11%	\$ 10,275	\$ 7,786	\$ 7,369	
01-500-5160	FICA - SOCIAL SECURITY	\$ 10,131	\$ 6,656	\$ 8,733	\$ 2,077	31%	\$ 9,687	11%	\$ 6,409	\$ 5,648	\$ 3,475	
01-500-5161	MEDICARE	\$ 2,369	\$ 1,557	\$ 2,042	\$ 486	31%	\$ 2,265	11%	\$ 1,499	\$ 1,321	\$ 812	
01-500-5171	UNIFORMS	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5172	CERTIFICATIONS	\$ 3,039	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ 3,039	
01-500-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5810	ALLOCATIONS - SAL&BEN	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ (484)	\$ -	
	SALARIES & BENEFITS	\$ 207,711	\$ 140,123	\$ 184,571	\$ 44,448	32%	\$ 203,520	10%	\$ 132,027	\$ 124,994	\$ 67,588	
01-500-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 137,000	\$ 172,000	\$ 197,500	\$ 25,500	15%	\$ 214,000	8%	\$ 138,116	\$ 315,981	\$ (35,000)	
01-500-5820	ALLOCATIONS - PROF	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5920	GRANT EXP. - PROF. SERV.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 229,011	\$ 83,122	\$ -	
	CONTRACT/PROFESSIONAL SERVICES	\$ 137,000	\$ 172,000	\$ 197,500	\$ 25,500	15%	\$ 214,000	8%	\$ 367,127	\$ 399,103	\$ (35,000)	
01-500-5300	OPERATING SUPPLIES	\$ 500	\$ 250	\$ 300	\$ 50	20%	\$ 350	17%	\$ 226	\$ 1,470	\$ 250	
01-500-5310	EQUIP. NON-CAP	\$ 3,500	\$ 500	\$ 600	\$ 100	20%	\$ 650	8%	\$ -	\$ -	\$ 3,000	New laptop
01-500-5320	RENTALS/LEASES/PERMITS	\$ -	\$ 1,000	\$ 1,000	\$ -	0%	\$ 1,500	50%	\$ -	\$ 1,700	\$ (1,000)	
01-500-5830	ALLOCATIONS - OP EXP	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5930	GRANT EXP. - OPERATING EXP.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ 50	\$ -	\$ -	
	OPERATING EXPENSES	\$ 4,000	\$ 1,750	\$ 1,900	\$ 150	9%	\$ 2,500	32%	\$ 276	\$ 3,170	\$ 2,250	
01-500-5410	MAINT & OPERATIONS OF VEHICLES	\$ -	\$ 500	\$ 2,500	\$ 2,000	400%	\$ 2,500	0%	\$ -	\$ 25	\$ (500)	
01-500-5430	ROAD MAINTENANCE	\$ -	\$ 5,000	\$ 5,000	\$ -	0%	\$ 6,500	30%	\$ -	\$ -	\$ (5,000)	
01-500-5840	ALLOCATIONS - MAINT.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	MAINTENANCE	\$ -	\$ 5,500	\$ 7,500	\$ 2,000	36%	\$ 9,000	20%	\$ -	\$ 25	\$ (5,500)	
01-500-5510	TELEPHONE/COMMUNICATIONS	\$ 632	\$ -	\$ 1,080	\$ 1,080	0%	\$ 1,200	11%	\$ 412	\$ -	\$ 632	
01-500-5850	ALLOCATIONS - FACILITIES	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	FACILITIES	\$ 632	\$ -	\$ 1,080	\$ 1,080	0%	\$ 1,200	11%	\$ 412	\$ -	\$ 632	
01-500-5600	OFFICE SUPPLIES	\$ -	\$ 100	\$ 100	\$ -	0%	\$ 150	50%	\$ -	\$ 54	\$ (100)	
01-500-5620	WATER CONSERVATION & EDUCATION PR	\$ -	\$ 2,500	\$ 3,000	\$ 500	20%	\$ 3,500	17%	\$ 804	\$ 1,164	\$ (2,500)	
01-500-5621	WATERSHED GRANTS DATA COLLECT	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5622	EDUCATION PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-500-5630	TRAINING, CONFERENCES & MEETINGS	\$ 172	\$ 3,000	\$ 10,000	\$ 7,000	233%	\$ 10,000	0%	\$ 1,114	\$ 352	\$ (2,828)	
01-500-5631	MEMBERSHIP & DUES	\$ 5,000	\$ 8,750	\$ 6,000	\$ (2,750)	-31%	\$ 7,000	17%	\$ 3,555	\$ 3,250	\$ (3,750)	
01-500-5632	SUBSCRIPTIONS/BOOKS	\$ -	\$ -	\$ 200	\$ 200	0%	\$ 250	25%	\$ -	\$ -	\$ -	
01-500-5650	POSTAGE	\$ 64	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ 64	
01-500-5860	ALLOCATIONS - GEN. ADMIN.	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	GEN. & ADMIN.	\$ 5,236	\$ 14,350	\$ 19,300	\$ 4,950	34%	\$ 20,900	8%	\$ 5,473	\$ 4,820	\$ (9,114)	
500	WATERSHED	\$ 354,580	\$ 333,723	\$ 411,851	\$ 78,128	23%	\$ 451,120	10%	\$ 505,315	\$ 532,113	\$ 20,857	

DEPARTMENT 500 - ENVIRONMENTAL

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
		<u>\$ 197,500</u>
5631	SC stewardship	\$ 3,000
5631	Water Conservation Coalition	\$ 3,000
		<u>\$ 6,000</u>

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
		<u>\$ 214,000</u>
5631	SC stewardship	\$ 3,500
5631	Water Conservation Coalition	\$ 3,500
		<u>\$ 7,000</u>

DEPARTMENT 800 - SUPPLY & TREATMENT

Account Number	Description	FY2223 EST ACTUALS	FY2223 BUDGET	FY2324 BUDGET REQUEST	Diff to Prior Year Budget	% to FY2223 Budget	FY2425 BUDGET REQUEST	% Inc. from FY2324 to FY2425	1 YEAR PRIOR ACTUALS FY2122	2 YEAR PRIOR ACTUALS FY2021	FY2223 Budget vs Est Actuals	NOTES
01-800-5100	REGULAR SALARIES	\$ 728,852	\$ 1,164,089	\$ 1,058,176	\$ (105,912)	-9%	\$ 1,125,363	6%	\$ 994,277	\$ 999,132	\$ (435,236)	
01-800-5120	OVERTIME WAGES	\$ 57,365	\$ 105,000	\$ 85,000	\$ (20,000)	-19%	\$ 89,250	5%	\$ 78,162	\$ 139,943	\$ (47,635)	
01-800-5130	STANDBY	\$ 31,128	\$ 38,000	\$ 35,000	\$ (3,000)	-8%	\$ 36,750	5%	\$ 39,050	\$ 37,047	\$ (6,872)	
01-800-5140	MEDICAL INSURANCE	\$ 168,188	\$ 169,706	\$ 268,746	\$ 99,040	58%	\$ 283,121	5%	\$ 184,746	\$ 145,655	\$ (1,518)	
01-800-5141	DENTAL INSURANCE	\$ 15,270	\$ 18,714	\$ 20,659	\$ 1,945	10%	\$ 21,692	5%	\$ 18,358	\$ 15,713	\$ (3,444)	
01-800-5142	VISION INSURANCE	\$ 1,519	\$ 2,806	\$ 2,749	\$ (58)	-2%	\$ 2,886	5%	\$ 2,721	\$ 2,316	\$ (1,287)	
01-800-5143	LIFE INSURANCE	\$ 1,445	\$ 1,878	\$ 1,878	\$ -	0%	\$ 1,878	0%	\$ 1,861	\$ 1,722	\$ (433)	
01-800-5144	LONG TERM DISABILITY	\$ 3,082	\$ 5,989	\$ 5,405	\$ (584)	-10%	\$ 5,878	9%	\$ 4,269	\$ 3,949	\$ (2,907)	
01-800-5145	WORKERS COMPENSATION	\$ 51,704	\$ 38,074	\$ 33,833	\$ (4,240)	-11%	\$ 38,626	14%	\$ 26,483	\$ 31,936	\$ 13,631	
01-800-5146	ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-800-5150	PERS - RETIREMENT	\$ 434,570	\$ 345,287	\$ 230,869	\$ (114,418)	-33%	\$ 246,215	7%	\$ 252,471	\$ 201,699	\$ 89,283	
01-800-5160	FICA - SOCIAL SECURITY	\$ 57,042	\$ 80,062	\$ 73,207	\$ (6,855)	-9%	\$ 77,864	6%	\$ 72,998	\$ 70,399	\$ (23,020)	
01-800-5161	MEDICARE	\$ 13,606	\$ 19,092	\$ 17,223	\$ (1,869)	-10%	\$ 18,284	6%	\$ 17,203	\$ 16,781	\$ (5,486)	
01-800-5171	UNIFORMS	\$ 7,034	\$ 7,200	\$ 7,200	\$ -	0%	\$ 7,200	0%	\$ 6,075	\$ 5,640	\$ (166)	
01-800-5172	CERTIFICATIONS	\$ 120	\$ 800	\$ 850	\$ 50	6%	\$ 800	-6%	\$ 105	\$ 205	\$ (680)	
01-800-5180	PENSION EXPENSE GASB 68	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-800-5810	ALLOCATIONS - SAL&BEN	\$ (685)	\$ (2,822)	\$ (712)	\$ 2,109	-75%	\$ (725)	2%	\$ (8,433)	\$ (4,691)	\$ 2,137	
	SALARIES & BENEFITS	\$ 1,570,240	\$ 1,993,876	\$ 1,840,084	\$ (153,792)	-8%	\$ 1,955,082	6%	\$ 1,690,346	\$ 1,667,447	\$ (423,636)	
01-800-5200	CONTRACT/PROFESSIONAL SERVICES	\$ 69,046	\$ 95,000	\$ 110,000	\$ 15,000	16%	\$ 120,000	9%	\$ 65,914	\$ 88,543	\$ (25,954)	
01-800-5202	OUTSIDE WATER ANALYSIS	\$ 50,000	\$ 75,000	\$ 60,000	\$ (15,000)	-20%	\$ 60,000	0%	\$ 45,898	\$ 130,206	\$ (25,000)	
01-800-5820	ALLOCATIONS - PROF	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ (1,100)	\$ -	\$ -	
	CONTRACT/PROFESSIONAL SERVICES	\$ 119,046	\$ 170,000	\$ 170,000	\$ -	0%	\$ 180,000	6%	\$ 110,713	\$ 218,749	\$ (50,954)	
01-800-5300	OPERATING SUPPLIES	\$ 77,965	\$ 67,000	\$ 75,000	\$ 8,000	12%	\$ 80,000	7%	\$ 79,769	\$ 80,993	\$ 10,965	
01-800-5301	CHEMICALS	\$ 59,509	\$ 42,000	\$ 65,000	\$ 23,000	55%	\$ 70,000	8%	\$ 49,731	\$ 42,190	\$ 17,509	
01-800-5302	LAB SUPPLIES	\$ 28,679	\$ 17,200	\$ 20,000	\$ 2,800	16%	\$ 22,000	10%	\$ 22,427	\$ 25,360	\$ 11,479	
01-800-5310	EQUIP. NON-CAP	\$ 20,000	\$ 21,750	\$ 18,000	\$ (3,750)	-17%	\$ 18,000	0%	\$ 30,871	\$ 21,862	\$ (1,750)	
01-800-5311	SMALL TOOLS/MAINT & REPAIRS	\$ 6,500	\$ 7,000	\$ 7,000	\$ -	0%	\$ 8,000	14%	\$ 1,194	\$ 7,011	\$ (500)	
01-800-5320	RENTALS/LEASES/PERMITS	\$ 38,000	\$ 55,000	\$ 45,000	\$ (10,000)	-18%	\$ 45,000	0%	\$ 66,608	\$ 51,298	\$ (17,000)	
01-800-5830	ALLOCATIONS - OP EXP	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
	OPERATING EXPENSES	\$ 230,652	\$ 209,950	\$ 230,000	\$ 20,050	10%	\$ 243,000	6%	\$ 250,599	\$ 228,712	\$ 20,702	
01-800-5401	SAFETY EQUIPMENT - MAINTENANCE	\$ 1,039	\$ 3,400	\$ 3,500	\$ 100	3%	\$ 3,750	7%	\$ 1,494	\$ 1,247	\$ (2,361)	
01-800-5410	MAINT & OPERATIONS OF VEHICLES	\$ 50,687	\$ 50,000	\$ 55,000	\$ 5,000	10%	\$ 60,000	9%	\$ 62,461	\$ 66,588	\$ 687	
01-800-5420	BUILD MAINT-SERVICES & SUPPLYS	\$ 236	\$ 5,200	\$ 5,000	\$ (200)	-4%	\$ 6,000	20%	\$ 7,454	\$ 4,220	\$ (4,964)	
01-800-5840	ALLOCATIONS - MAINT.	\$ (366)	\$ (412)	\$ (448)	\$ (36)	9%	\$ (492)	10%	\$ (503)	\$ (506)	\$ 46	
	MAINTENANCE	\$ 51,596	\$ 58,188	\$ 63,052	\$ 4,864	8%	\$ 69,258	10%	\$ 70,905	\$ 71,549	\$ (6,592)	
01-800-5500	UTILITIES - DISTRICT OFFICE	\$ 318,940	\$ 360,000	\$ 350,000	\$ (10,000)	-3%	\$ 350,000	0%	\$ 312,413	\$ 344,758	\$ (41,060)	
01-800-5510	TELEPHONE/COMMUNICATIONS	\$ 53,044	\$ 80,000	\$ 75,000	\$ (5,000)	-6%	\$ 75,000	0%	\$ 55,467	\$ 64,066	\$ (26,956)	
01-800-5850	ALLOCATIONS - FACILITIES	\$ (374)	\$ (562)	\$ (529)	\$ 34	-6%	\$ (529)	0%	\$ (391)	\$ (450)	\$ 188	
	FACILITIES	\$ 371,609	\$ 439,438	\$ 424,471	\$ (14,966)	-3%	\$ 424,471	0%	\$ 367,489	\$ 408,374	\$ (67,828)	
01-800-5600	OFFICE SUPPLIES	\$ 1,377	\$ 4,500	\$ 4,000	\$ (500)	-11%	\$ 4,000	0%	\$ 2,293	\$ 3,244	\$ (3,123)	
01-800-5630	TRAINING, CONFERENCES & MEETINGS	\$ -	\$ 2,000	\$ 2,000	\$ -	0%	\$ 2,500	25%	\$ 634	\$ 250	\$ (2,000)	
01-800-5632	SUBSCRIPTIONS/BOOKS	\$ -	\$ 500	\$ 500	\$ -	0%	\$ 500	0%	\$ -	\$ -	\$ (500)	
01-800-5650	POSTAGE	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	
01-800-5860	ALLOCATIONS - GEN. ADMIN.	\$ (10)	\$ (49)	\$ (46)	\$ 3	-7%	\$ (49)	8%	\$ (21)	\$ (25)	\$ 39	
	GEN. & ADMIN.	\$ 1,368	\$ 6,951	\$ 6,454	\$ (497)	-7%	\$ 6,951	8%	\$ 2,906	\$ 3,469	\$ (5,583)	
800	SUPPLY & TREATMENT	\$ 2,344,512	\$ 2,878,402	\$ 2,734,062	\$ (144,341)	-5%	\$ 2,878,763	5%	\$ 2,492,958	\$ 2,598,299	\$ (533,891)	

YR 1 [A1] FY2324		
ITEMIZED ACCOUNT DETAIL		
ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	Fuel Reduction	\$ 20,000

YR 2 [A2] FY2425		
ITEMIZED ACCOUNT DETAIL		
ACCOUNT NUMBER	DESCRIPTION	AMOUNT
5200	Fuel Reduction	\$ 20,000

DEPARTMENT 600 - SEWER

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

YR 1 [A1] FY2324

ITEMIZED ACCOUNT DETAIL

ACCOUNT DESCRIPTION AMOUNT
NUMBER

YR 2 [A2] FY2425

ITEMIZED ACCOUNT DETAIL

ACCOUNT DESCRIPTION AMOUNT
NUMBER