

BUDGET HIGHLIGHTS

1. Provides necessary funding to keep all District operations at the current level of service with use of existing personnel of the District and summer help.
2. Provides for a 2.39% COLA to employees.
3. Provides for additional \$76,088 in temporary employment wages for succession training.
4. Provides for 5th year of loan payments to the CEC.
5. Provides line item funding for all State and County mandated programs and fees
6. Provides for contribution to the OPEB Liability.
7. Provides for required payment Superior Tank Services for tanks 2A&2B in the amount of \$36,336 for payment in Oct. of 2026 and initial funding of \$50,000 for new contract on Tanks 1A & 1B.
8. Provides water portion of grading and graveling road to Well#5. Sewer portion will have to be paid out of sewer sinking funds.
9. Does not provide for \$23,592 internal repayment to RAWD from RAID for long term liability owed to the Water Enterprise. Still catching up in sewer enterprise.

Item	Water	Sewer	CFD	Total
Well Rehab fund	\$60,000			\$60,000
Grade & Gravel road to Well#5	\$20,897			\$20,897
Equipment Replacement	\$10,000			\$10,000
Hydrant Replacement Fund	\$10,000			\$10,000
Water line replacement	\$56,336			\$56,336
Valve/Line Replacement	\$10,000			\$10,000
Tank Rehab Fund	\$86,336			\$86,336
Vehicle Replacement Fund	\$10,000	\$2,000		\$12,000
Computer Replacement Funds	\$3,000	\$1,000		\$4,000
Future OPEB Liability	\$12,160	\$9,120		\$21,280
Lift Station Replacement Fund		\$5,000		\$ 5,000
Carbide Sewer Camera Wheels		\$2,500		\$2,500
Chlorine Generation Fund		\$10,000		\$10,000
Aeration Brush Replacement Fund		\$7,048		\$7,048
WWTP Automated Gate		\$12,000		\$12,000
CFD Short Term Asset Replacement			\$15,730	\$15,730
Return to long term debt reserves			\$90,535	\$90,535
Totals Per Enterprise:	\$278,729	\$48,668	\$106,265	\$433,085

Budget Cost Drivers:

10. Includes estimated 13% increases from PG&E.
11. Includes permit increases estimated at 10%.
12. Includes estimated 10% chlorine increase.
13. Includes estimated 10% insurance increases.
14. Includes increased PERS Unfunded liability.
15. Includes general supply increases.
16. Includes percentage to 54/46 of field crew time to Water/Sewer based on last year's actuals.
17. Provides for continued reduction of Special Tax Levy from \$289.00 per parcel to \$240.00.

18. Includes CFD funding for debt repayment on WWTP Project in the form of the Special Tax levy to offset the long term liability. Special tax provides for \$17,230 CFD Annual Administrative Costs, debt repayment funds in the amount of \$282,873 to USDA Rural Development and SRF, Short Lived Asset funding in the amount of \$15,730 and possible return to debt reserves of \$90,535 from increased interest rates to be added to loan payment reserve account for reduction of future payments.
19. Admin Water/Sewer building maintenance includes cost to replace office slider.

Revenue Increases/Decreases:

1. Revenue projections reflect 6 months at current rates and 6 months at rate increases effective 1/3/26.
2. Connection projections include increases effective 1/1/26 and same number of connections as previous fiscal year – water (7) and sewer connections by (5).
3. Increased revenue from higher interest rates.

**RAWD BUDGET COMPARISONS**  
FISCAL YEAR 24/25 AND PROPOSED BUDGET FISCAL YEAR 25/26

Approved  
June 18, 2025

	APPROVED 24/25 BUDGET	PROPOSED 25/26 BUDGET	VARIANCE	NOTES
<b>REVENUE</b>				
<b>WATER</b>				
ADMIN	\$15,680	\$18,000	\$2,320	
AVAILABILITY	\$52,368	\$51,505	(\$863)	
METERED WATER	\$630,425	\$706,158	\$75,733	Rate Increases
CONNECTIONS (7)	\$36,786	\$50,256	\$13,470	Connection Fees Increases
INTEREST	\$38,020	\$71,501	\$33,581	Higher Interest Rates/Balances
COUNTY PENALTIES	\$724	\$560	(\$164)	Better Collections
COUNTY INTEREST	\$4,750	\$2,446	(\$2,304)	Better Collections
TAXES	\$160,000	\$155,236	\$5,236	
HYDRANT - Metered	\$19,863	\$19,896	\$33	Metered
HYDRANT - Avail	\$10,826	\$10,838	\$12	
CELL TOWER	\$18,460	\$19,901	\$1,441	Verizon Lease Increase
<b>SUBTOTAL WATER REVENUE:</b>	<b>\$977,689</b>	<b>\$1,106,497</b>	<b>\$128,608</b>	
<b>SEWER</b>				
ADMIN	\$9,702	\$11,760	\$2,058	
AVAILABILITY	\$47,408	\$50,220	\$2,812	Error Last Year
METERED	\$607,982	\$680,088	\$72,106	Rate Increases
CONNECTIONS (5)	\$20,420	\$40,770	\$20,350	Connection Fees Increase
INTEREST	\$10,068	\$19,200	\$9,132	Higher Interest Rates/Balances
COUNTY PENALTIES	\$517	\$320	(\$197)	Better Collections
COUNTY INTEREST	\$2,600	\$1,136	(\$1,464)	Better Collections
CELL TOWER	\$18,460	\$19,901	\$1,441	Verizon Lease Increase
TAXES	\$75,000	\$76,833	\$1,833	
<b>SUBTOTAL SEWER REVENUE:</b>	<b>\$782,347</b>	<b>\$900,228</b>	<b>\$117,881</b>	
<b>CFD</b>				
INTEREST	\$20,024	\$57,786	\$37,762	Higher Interest Rates/Balances
COUNTY PENALTIES	\$2,813	\$2,870	\$57	
COUNTY INTEREST	\$3,697	\$4,432	\$635	
SPECIAL TAX LEVY	\$341,280	\$341,280	\$0	
<b>SUBTOTAL CFD REVENUE:</b>	<b>\$368,014</b>	<b>\$406,368</b>	<b>\$38,354</b>	
<b>TOTAL REVENUE PROJECTIONS:</b>	<b>\$2,138,250</b>	<b>\$2,413,093</b>	<b>\$274,843</b>	
<b>EXPENDITURES</b>				
<b>WATER</b>				
SOURCE	\$161,708	\$167,552	\$5,844	
T&D&H	\$128,842	\$131,848	\$3,006	
WATER CONSERVATION	\$0	\$0	\$0	
ADMIN	\$479,357	\$526,538	\$49,181	Includes Temp Time Succession Training
<b>SUBTOTAL WATER EXPENDITURES:</b>	<b>\$769,907</b>	<b>\$827,938</b>	<b>\$58,031</b>	
<b>SEWER</b>				
ADMIN	\$382,690	\$404,116	\$21,426	Includes Temp Time Succession Training
COLLECTION	\$125,510	\$149,570	\$24,060	Additional Patch Repairs & Operator Time
TREATMENT	\$227,027	\$237,874	\$10,847	Projected Permit Increases
<b>SUBTOTAL SEWER EXPENDITURES:</b>	<b>\$735,227</b>	<b>\$851,560</b>	<b>\$116,333</b>	
<b>CFD</b>				
ADMINISTRATION	\$17,666	\$17,230	(\$436)	
CFD DEBT REDUCTION LOAN PAYMENTS:	\$283,375	\$282,873	(\$502)	
<b>SUBTOTAL CFD EXPENDITURES:</b>	<b>\$301,041</b>	<b>\$300,103</b>	<b>(\$938)</b>	
<b>TOTAL BUDGETED EXPENDITURES:</b>	<b>\$1,804,185</b>	<b>\$1,979,431</b>	<b>\$175,246</b>	
<b>FUNDS &amp; RESERVES</b>				
CAPITAL REPLACEMENT FUND - WTR	\$197,822	\$266,669	\$68,847	
CAPITAL REPLACEMENT FUND - SWR	\$48,000	\$39,548	(\$8,452)	
OPEB LIABILITY FUND - WTR	\$12,160	\$12,160	\$0	
OPEB LIABILITY FUND - SWR	\$6,120	\$6,120	\$0	
NON RESTRICTED RESERVES - WTR	\$0	\$0	\$0	
NON RESTRICTED RESERVES - SWR	\$0	\$0	\$0	
DEBT RESERVES INTEREST INCR. - CFD	\$51,253	\$90,535	\$39,282	
SHORT TERM RESERVE	\$15,730	\$15,730	\$0	
<b>TOTAL FUNDS AND RESERVES:</b>	<b>\$334,065</b>	<b>\$433,662</b>	<b>\$99,597</b>	
<b>ANNUAL BUDGET:</b>	<b>\$2,138,250</b>	<b>\$2,413,093</b>	<b>\$274,843</b>	

<b>REVENUE:</b>	Water District	Sewer I.D. # 1	Combined Water & Sewer District	CFD	Combined Districts Totals
<b>Operating Revenues:</b>					
Metered	\$706,158	\$680,088	\$1,386,246	\$0	\$1,386,246
Hydrant Metered	\$19,996	\$0	\$19,996	\$0	\$19,996
Hydrant Availability	\$10,838	\$0	\$10,838	\$0	\$10,838
Availability	\$51,505	\$50,220	\$101,725	\$0	\$101,725
Connections (W-7)(S-5)	\$50,256	\$40,770	\$91,026	\$0	\$91,026
Administrative	\$18,000	\$11,760	\$29,760	\$0	\$29,760
County Taxes	\$155,236	\$76,833	\$232,069	\$341,280	\$573,349
County Delinq Penalties	\$560	\$320	\$880	\$2,870	\$3,750
County Delinq Interest	\$2,446	\$1,136	\$3,582	\$4,432	\$8,014
Interest (Regular)	\$71,601	\$19,200	\$90,801	\$57,786	\$148,587
Cell Tower	\$19,901	\$19,901	\$39,802	\$0	\$39,802
<b>Total Program Revenues:</b>	<b>\$1,106,497</b>	<b>\$900,228</b>	<b>\$2,006,725</b>	<b>\$406,368</b>	<b>\$2,413,093</b>
<b>APPROPRIATIONS:</b>					
<b>Operating Expenditures:</b>					
Source	\$167,582	\$0	\$167,582	\$0	\$167,582
T&D&H	\$131,648	\$0	\$131,648	\$0	\$131,648
Admin	\$528,538	\$464,116	\$992,654	\$17,230	\$1,009,884
Collections	\$0	\$149,570	\$149,570	\$0	\$149,570
Treatment	\$0	\$237,874	\$237,874	\$0	\$237,874
Loan pmnts to USDA/SRF/CEC	\$0	\$0	\$0	\$282,873	\$282,873
<b>Total Program Expenditures:</b>	<b>\$827,768</b>	<b>\$851,560</b>	<b>\$1,679,328</b>	<b>\$300,103</b>	<b>\$1,979,431</b>
<b>Loan Payments to SRF/USDA:</b>					
<b>Operating Gain/Loss:</b>	<b>\$278,729</b>	<b>\$48,668</b>	<b>\$327,397</b>	<b>\$106,265</b>	<b>\$433,662</b>
<b>Current Year Reserve Allocations:</b>					
<b>Rehab/Replacement/Debt Service</b>					
Source	\$80,897	\$0	\$80,897	\$0	\$80,897
T&D&H	\$182,672	\$0	\$182,672	\$0	\$182,672
Admin	\$3,000	\$1,000	\$4,000	\$0	\$4,000
Collection	\$0	\$9,500	\$9,500	\$0	\$9,500
Treatment	\$0	\$29,048	\$29,048	\$0	\$29,048
OPEB Liability	\$12,160	\$9,120	\$21,280	\$0	\$21,280
USDA Short term Asset	\$0	\$0	\$0	\$15,730	\$15,730
USDA Return of Interest	\$0	\$0	\$0	\$90,535	\$90,535
<b>Total Current Year Allocations:</b>	<b>\$278,729</b>	<b>\$48,668</b>	<b>\$327,397</b>	<b>\$106,265</b>	<b>\$433,662</b>
<b>Net Gain/Loss:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Year Non-restricted Reserves					

Water Source:

		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5101W401	Regulatory Officer	20%	20,714	6,396	5,083	11,479	20%	21,480
5101W403	Systems Operator II	27%	16,952	9,286	4,074	13,360	25%	17,060
5101W404	Sewer Lead Systems Operator III	20%	16,162	10,039	4,039	14,078	20%	17,288
5101W406	Water Lead Systems Operator III	20%	17,008	15,081	4,200	19,281	20%	19,040
5101W410	Part-Time Employee Field Crew	25%	2,000	-	-	-	2@20%	3,292
5101W411	Utility Well #4	D	9,669	5,183	1,800	6,983	D	7,000
5110W410	Principal Payments Loan CEC Well #5	28.67% P	25,889	12,907	12,982	25,889	28.67% P	25,889
5110W412	Utility Well #5	D	3,000	3,490	78	3,568	D	4,000
5110W415	Utility Well #3	D	600	510	197	707	D	25
5110W416	Tools		150	5	-	5	25%	450
5110W417	Supplies General		100	129	-	129	D	200
5110W418	Utility Well #6	D	3,600	3,782	75	3,857	D	4,500
5110W419	Principal Payments Loan CEC Well #6	38.94% P	35,163	17,531	17,633	35,164	38.94% P	35,164
5111W420	Contracted Services	D	400	-	-	-	D	200
5111W421	Fuel Auto	25%	2,800	2,486	1,500	3,986	25%	2,900
5111W422	Maintenance Auto	25%	1,000	815	200	1,015	25%	1,400
5111W423	Repair Auto	25%	500	1,061	-	1,061	25%	1,000
5111W424	Internet Service Well #5	D	301	201	100	301	D	302
5120W425	Repair Well #4	D	100	-	-	-	D	100
5120W426	Maintenance Well #4	D	200	-	-	-	D	100
5120W427	Maintenance Well #5	D	100	-	-	-	D	100
5120W428	Repair Well #6	D	100	-	-	-	D	100
5120W429	Repair Well #5	D	100	-	-	-	D	100
5120W430	Maintenance Well #6	D	100	-	-	-	D	100
5130W435	Maintenance & Repair Telemetry System	%	1,500	-	-	-	25%	1,500
5140W440	Drinking Water Samples	D	3,500	5,954	3,250	9,204	D	4,292
<b>Subtotal Source normal Expenditures:</b>			<b>161,708</b>	<b>94,856</b>	<b>55,211</b>	<b>150,067</b>		<b>167,582</b>
5140W435	Well Rehab Fund LAIF		25,000	25,000	-	25,000		60,000
5140W437	Gravel & Grade Road to Well #5		25,000	25,000	-	25,000		20,897
<b>Subtotal Source Reserve Allocations:</b>			<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>80,897</b>
<b>Total Source Expenditures and Reserve Allocations:</b>			<b>186,708</b>	<b>119,856</b>	<b>55,211</b>	<b>175,067</b>		<b>248,479</b>



Water Administration:		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5610W/550	General Manager	60%	68,556	48,552	17,153	65,705	54%	67,032
5610W/551	Regulatory Officer	10%	10,356	7,773	2,540	10,313	10%	10,740
5610W/553	Systems Operator II	1%	628	206	151	357	1%	684
5610W/554	Sewer Lead Systems Operator III	1%	808	-	202	202	1%	864
5610W/556	Water Lead Systems Operator III	1%	850	240	210	450	1%	952
5610W/559	Secretary	60%	36,040	28,755	9,093	37,848	54%	31,052
5610W/560	Bookkeeper	60%	39,180	30,790	9,629	40,419	54%	29,786
5610W/561	Office Clerical - Temporary Succession Employees'	60%	-	-	-	-	54%	39,980
5614W/565	PERS Employer Unfunded Liability	51%	55,790	43,484	13,948	57,432	54%	67,860
5614W/566	Workers' Compensation Insurance	51%	4,697	2,759	2,415	5,174	54%	5,378
5614W/567	FICA Payroll Tax	51%	34,377	18,111	5,520	23,631	54%	25,576
5614W/568	PERS Contributions	51%	30,196	21,199	6,770	27,969	54%	22,571
5614W/569	Health Insurance	51%	40,666	31,174	10,550	41,724	54%	45,628
5614W/570	SUI Payroll Tax	51%	1,499	-	1,200	1,200	54%	1,632
5614W/571	Retiree Health Benefits Paid {acwa}	51%	14,009	11,770	4,125	15,895	54%	19,426
5614W/572	PEPRA Employer Contributions	51%	11,760	8,888	2,868	11,756	54%	14,798
5614W/573	PEPRA Employer Unfunded Liability	51%	419	326	105	431	54%	973
5614W/575	Dental/Vision Insurance	51%	3,336	2,626	860	3,486	54%	3,900
5614W/576	Life Insurance	51%	838	643	210	853	54%	986
5614W/577	Supplies	60%	4,000	2,021	1,200	3,221	60%	4,000
5620W/578	Postage	60%	6,500	4,192	2,400	6,592	60%	6,800
5620W/580	Printing	60%	1,200	639	1,900	2,539	60%	2,500
5620W/581	Employee Travel/Expenses	D+60%	2,900	1,728	1,800	3,528	D+60%	3,500
5620W/582	Employee Meetings/Conferences	D+60%	1,900	553	2,000	2,553	D+60%	2,500
5620W/583	Education	D	200	158	50	208	D	200
5620W/584	Certification Renewal	D	250	230	50	280	D	200
5620W/585	Public Relations	60%	800	604	50	654	60%	700
5620W/586	District Uniforms	51%	-	-	-	-	54%	1,080
5620W/579	Alarm System Monitoring	60%	504	378	126	504	60%	504
5621W/590	Membership/Subscriptions	60%	1,265	1,516	-	1,516	60%	1,600
5621W/591	Banking/Court Costs	60%	2,500	2,013	1,077	3,090	60%	3,000
5621W/592	Website/Advertising	60%	775	476	100	576	60%	700
5630W/600	Insurance	Est. 10%	32,786	33,652	-	33,652	60%	36,726
5630W/601	Employee Cell Phone Allowance	51%	441	421	138	559	54%	608
5670W/600	Propane	60%	150	64	-	64	60%	100
5670W/604	Equipment Lease	60%	3,780	2,629	947	3,576	60%	3,780

Water Administration Cont:

		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5670W605	Office Equipment Expense	60%	750	319	200	519	60%	500
5670W610	Maintenance Office Equipment	60%	500	71	-	71	60%	300
5670W611	Maintenance Office Building	60%	960	117	-	117	60%	4,800
5670W612	Contracted Services	60%	2,400	2,058	921	2,979	60%	3,000
5670W613	Engineering Services	D	1,000	-	500	500	60%	1,000
5680W620	Supplies Safety	60%	750	942	60	1,002	60%	1,000
5682W350	Interest Payments Loan CEC	69.47% I	9,222	4,702	4,520	9,222	69.47% I	9,222
5682W630	Utility Office	D	275	431	18	449	60%	500
5682W631	Principal Payments Loan CEC Office	D	1,680	837	842	1,679	1.86% P	1,680
5683W630	Internet Services Office/Telephone	60%	2,520	1,675	763	2,438	60%	2,520
5683W631	Telephone	60%	1,138	1,192	442	1,634	60%	1,650
5683W632	Service Fee - State	D	5,500	6,176	-	6,176	D	6,800
5683W633	Service Fee - Federal SSA	60%	150	42	-	42	60%	100
5683W634	Service Fee - County	60%	5,400	6,001	318	6,319	60%	6,350
5684W635	Auditor	60%	9,060	6,960	1,000	7,960	60%	9,510
5684W636	Legal Counsel	D+60%	3,000	38	-	38	D+60%	2,000
5684W638	Director Fees	60%	4,320	2,016	2,280	4,296	60%	5,460
5684W639	Director Travel/Conferences	60%	7,260	3,918	2,238	6,156	60%	7,200
5686W640	Director Election	60%	2,700	3,028	-	3,028	60%	300
5686W642	CERBT Actuarial Evaluation Report	60%	330	330	-	330	60%	330
5686W650	Computer Updates/Subscriptions	60%	6,486	4,582	713	5,295	60%	6,000
Subtotal Normal Water Admin Expenditures:			479,357	354,007	114,202	468,209		528,538
5686W643	OPEB Contributions {CERBT}		12,160	12,160	-	860,399		12,160
5687W646	Computer Future Upgrades							3,000
Subtotal Water Admin Reserve Allocations:			12,160	12,160	-	860,399	-	15,160
Total Water Admin Expenditures & Reserve Allocations:			491,517	366,167	114,202	1,328,608		543,698
Total Water Enterprise Expenditures:			768,107	547,395	192,802	740,196		827,768
Total Water Reserve Allocations:			189,482	189,482	-	1,037,721		278,729
Total Water Enterprise Expenditures & Reserve Allocations:			957,589	736,877	192,802	1,777,918		1,106,497

Sewer Administration:		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5701S650	General Manager	36%	41,134	31,869	10,292	42,161	42%	52,136
5701S651	Regulatory Officer	10%	10,356	7,027	2,540	9,567	10%	10,740
5701S653	Systems Operator II	1%	628	59	151	210	1%	684
5701S656	Sewer Lead Systems Operator III	1%	808	-	202	202	1%	864
5701S657	Water Lead Systems Operator III	1%	850	240	210	450	1%	952
5701S660	Secretary	36%	21,624	13,342	5,456	18,798	42%	24,150
5701S661	Bookkeeper	34%	22,208	16,303	5,456	21,759	40%	22,063
5701S665	Office Clerical - Temporary Succession Employees'	40%	-	-	-	-	46%	36,108
5714S667	PERS Employer Unfunded Liability	49%	53,603	38,561	13,400	51,961	46%	57,062
5714S668	Workers' Compensation Insurance	49%	4,513	2,003	2,415	4,418	46%	4,582
5714S669	FICA Payroll Tax	49%	20,178	16,084	5,304	21,388	46%	21,787
5714S670	PERS Contributions	49%	23,008	18,796	6,504	25,300	46%	19,227
5714S671	Health Insurance	49%	39,071	27,751	10,136	37,887	46%	38,870
5714S672	SUI Payroll Tax	49%	1,441	-	1,152	1,152	46%	1,392
5714S673	Dental/Vision Insurance	49%	3,206	2,332	826	3,158	46%	3,324
5714S674	Life Insurance	49%	806	590	201	791	46%	840
5714S675	Retiree Health Benefits Paid {away}	49%	13,458	10,490	3,963	14,453	46%	16,548
5714S676	Employee Cell Phone Allowance	49%	423	389	132	521	46%	518
5714S677	PEPRA Employer Contributions	49%	10,456	7,885	2,755	10,640	46%	12,404
5714S678	PEPRA Employer Unfunded Liability	49%	402	289	101	390	46%	828
5720S679	Alarm System Monitoring	40%	336	252	84	336	40%	336
5720S680	Supplies	40%	2,600	2,079	800	2,879	40%	2,900
5720S681	Postage	40%	4,600	2,795	1,200	3,995	40%	4,000
5720S682	Printing	40%	600	426	868	1,294	40%	1,300
5720S683	Employee Travel/Expenses	D+40%	2,200	1,070	1,227	2,297	D+40%	2,500
5720S684	Employee Meetings/Conferences	D	1,400	380	580	960	D+40%	1,400
5720S685	Education	D	400	321	50	371	D	400
5720S686	Certification Renewal	40%	496	322	170	492	D	500
5720S687	Public Relations	40%	500	403	50	453	40%	450
5720S688	District Uniforms	49%	-	-	-	-	46%	920
5721S690	Membership/Subscriptions	40%	617	508	-	508	40%	600
5721S691	Banking/Court Costs	40%	750	635	520	1,155	40%	2,000
5721S692	Website/Advertising	40%	600	319	-	319	40%	500
5730S700	Insurance	Est. 10%	21,850	22,435	-	22,435	40%	24,484
5770S701	Propane	40%	125	43	-	43	40%	125
5770S704	Equipment Lease	40%	2,496	1,842	631	2,473	40%	2,500

Sewer Administration Cont:		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5770S705	Office Equipment Expense	40%	600	257	-	257	40%	300
5770S706	Maintenance Office Equipment	40%	400	35	-	35	40%	200
5770S707	Maintenance Office Building	40%	640	83	-	83	40%	3,200
5770S708	Supplies Safety	40%	500	628	-	628	40%	650
5770S709	Contracted Services	40%	1,584	1,372	614	1,986	40%	2,000
5770S710	Engineering	D	2,000	-	-	-	D	5,000
5782S720	Utility Office	D	198	288	12	300	D	340
5782S721	Principal Payments Loan CEC Office	1.86% P	1,680	837	842	1,679	1.86% P	1,680
5782S722	Interest Payments Loan CEC	30.53% I	4,053	2,066	1,987	4,053	30.53% I	4,053
5783S724	Internet Services Office/Telephone	40%	1,676	1,117	509	1,626	40%	1,675
5783S725	Telephone	40%	600	794	295	1,089	40%	1,150
5783S726	Service Fee - State	D+8%	37,052	41,065	-	41,065	40%	50,050
5783S727	Service Fee - County	D	2,600	3,001	328	3,328	D	3,500
5783S728	Service Fee - Federal SSA	D	100	28	-	28	40%	100
5784S730	Auditor	40%	6,040	4,640	-	4,640	37%	5,864
5784S731	Legal Counsel	D+40%	1,500	25	-	25	D+40%	1,500
5784S733	Director Fees	40%	2,880	1,344	1,520	2,864	40%	3,640
5785S740	Director Travels/Conferences	40%	4,500	2,612	1,492	4,104	40%	4,800
5786S741	Director Election	40%	1,800	2,019	-	2,019	40%	200
5787S749	Computer Updates, Subscriptions, & Maintenance	40%	4,324	2,791	475	3,266	40%	4,000
5787S758	CERBT Actuarial Evaluation Report	40%	220	220	-	220	40%	220
<b>Subtotal Normal Sewer Admin Expenditures:</b>			<b>382,690</b>	<b>293,063</b>	<b>85,450</b>	<b>378,512</b>		<b>464,116</b>
5787S759	OPEB Contributions {CERBT}		9,120	9,120	-	9,120		9,120
5787S755	Computer Future Upgrades							1,000
<b>Subtotal Sewer Admin Reserve Allocations:</b>			<b>9,120</b>	<b>9,120</b>	<b>-</b>	<b>9,120</b>		<b>10,120</b>
<b>Total Sewer Admin &amp; Reserve Allocations:</b>			<b>391,810</b>	<b>302,183</b>	<b>85,450</b>	<b>387,632</b>		<b>474,236</b>
<b>Sewer Collections:</b>								
5801S751	Regulatory Officer	20%	20,714	9,928	5,083	15,011	25%	26,850
5801S753	Systems Operator II	25%	15,698	10,710	3,771	14,481	25%	17,060
5801S756	Water Lead Systems Operator III	24%	20,410	17,181	5,042	22,223	25%	23,780
5801S757	Sewer Lead Systems Operator III	20%	16,162	12,888	4,039	16,927	27%	23,338
5801S760	Part-Time Employee Field Crew	25%	2,700	-	-	-	2@20%	3,292

		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
<b>Sewer Collections Cont:</b>								
5802S750	Fuel Auto	25%	2,800	2,486	-	2,486	25%	2,900
5802S751	Maintenance Auto	25%	1,000	815	-	815	25%	1,400
5802S752	Repair Auto	25%	500	1,061	-	1,061	25%	1,000
5810S765	Utility Lift Stations #3,4,5,6,7	D	5,200	3,100	1,550	4,650	D	5,250
5810S766	Utility Lift Station #2	D	5,300	3,783	954	4,737	D	5,350
5810S767	Utility Lift Station #1	D	16,276	12,828	2,400	15,228	D	17,200
5810S768	Supplies General	D	1,000	1,186	-	1,186	D	1,200
5810S769	Tools	25%	250	476	-	476	25%	450
5810S770	Repair Safety Equipment	D	500	-	-	-	D	500
5810S771	Telemetry System Maintenance & Repair	D	1,500	-	-	-	25%	1,500
5811S773	Maintenance Equipment	D	1,000	1,300	-	1,300	D	1,500
5811S774	Equipment Repair	D	2,000	419	-	419	D	1,000
5811S775	Contracted Services	D+%	1,500	120	-	120	D+%	500
5820S780	Maintenance Lift Station	D	2,000	-	200	200	D	500
5820S782	Repair Lift Station	D	5,000	829	-	829	D	1,000
5820S783	Maintenance Sewer Line	D	2,000	3,141	-	3,141	D	2,000
5820S785	Repair Sewer Line	D	2,000	1,808	8,608	10,416	D	12,000
5820S790	Maintenance & Repair LPSS		-	-	-	-		
<b>Subtotal Sewer Collection Systems Expenditures:</b>			<b>125,510</b>	<b>84,058</b>	<b>31,647</b>	<b>115,705</b>		<b>149,570</b>
5820S779	Lift Station Rehab Fund LAIF		20,000	20,000	-	20,000		5,000
5820S788	Vehicle Replacement Fund LAIF		3,000	3,000	-	3,000		2,000
5820S800	Carbide Sewer Camera Wheels							2,500
<b>Subtotal Sewer Collection Reserve Allocations:</b>			<b>23,000</b>	<b>23,000</b>	<b>-</b>	<b>23,000</b>		<b>9,500</b>
<b>Total Sewer Collection &amp; Reserve Allocations:</b>			<b>148,510</b>	<b>107,058</b>	<b>-</b>	<b>138,705</b>		<b>159,070</b>
<b>Sewer Treatment:</b>								
5901S803	Systems Operator II	16%	10,046	12,518	2,414	14,932	23%	15,696
5901S805	Regulatory Officer	20%	20,714	25,870	5,083	30,953	15%	16,101
5901S807	Sewer Lead Systems Operator III	28%	24,242	23,852	5,655	29,507	26%	22,474
5901S808	Water Lead Systems Operator III	24%	20,410	10,453	5,042	15,495	23%	21,894
5901S809	Part-Time Employee Field Crew	25%	2,700	-	-	-	30%	4,940
5902S801	Fuel Auto	25%	2,800	2,486	-	2,486	25%	2,900
5902S802	Maintenance Auto	25%	1,000	815	-	815	25%	1,400
5902S803	Repair Auto	25%	500	1,061	-	1,061	25%	1,000
5910S813	Principal Payments Loan CEC WWTP	28.67% P	25,889	12,907	12,982	25,889	28.67% P	25,889
5910S814	Utility Wetlands	D	200	155	50	205	D	230
5910S815	Utility WWTP	D	23,124	20,470	75	20,545	D	23,500

Sewer Treatment Cont:		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
5910S816	Supplies General	D	500	18	100	118	D	300
5910S817	Tools	%	100	389		389	25%	450
5910S818	Chlorine	D	52,000	41,917	14,500	56,417	D	58,000
5910S819	Supplies & Equipment Bachl Lab	D+%	4,000	4,294	500	4,794	D+%	5,000
5910S820	Supplies WWTP Lab	D	500	1,021		1,021	D	1,000
5910S821	Repair WWTP Equipment	D	2,000	688		688	D	2,000
5910S822	Maintenance Equipment WWTP Lab	D	500	196		196	D	500
5911S825	Contracted Services	D	500	175		175	D	100
5911S826	Sludge Disposal	D	8,000	7,003		7,003	D	7,500
5920S824	Equipment Maintenance	D+%	1,000	778		778	D+%	1,000
5920S825	Supplies Safety/Equipment	D	700	78		78	D	500
5920S826	Internet Service WWTP	D	602	401	200	601	D	600
5920S827	Repair Equipment	D	3,000	4,971		4,971	D	4,000
5920S830	Maintenance WWTP	D	2,000	30	200	230	D	1,000
5920S831	Maintenance & Repair Wetlands	D	2,000	1,585	702	2,287	D	2,200
5920S833	Maintenance & Repair Wetlands Security	D	-	(543)	150	(393)	D	200
5920S849	Repair WWTP	D	3,000	26	500	526	D	3,000
5920S850	Wastewater Permit Testing	D	13,500	11,004	1,800	12,804	D	13,000
5920S860	Maintenance/Repair Telemetry System	D	1,500				25%	1,500
<b>Subtotal Sewer Treatment Expenditures:</b>			<b>227,027</b>	<b>184,620</b>	<b>49,953</b>	<b>234,573</b>		<b>237,874</b>
5920S900	Chlorine Generation Fund LAIF		15,000	15,000	-	15,000		10,000
5920S910	Aeration Brush Replacement Fund LAIF		10,000	10,000	-	10,000		7,048
5920S915	WWTP Gate							12,000
<b>Subtotal Sewer Treatment Reserve Allocations:</b>			<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>		<b>29,048</b>
<b>Total Sewer Treatment Expenditures &amp; Reserve Allocations:</b>			<b>252,027</b>	<b>209,620</b>	<b>49,953</b>	<b>259,573</b>		<b>266,922</b>
<b>Total Sewer Enterprise Expenditures:</b>			<b>735,227</b>	<b>561,741</b>	<b>167,050</b>	<b>728,791</b>		<b>851,560</b>
<b>Total Sewer Reserve Allocations:</b>			<b>57,120</b>	<b>57,120</b>	<b>-</b>	<b>57,120</b>		<b>48,668</b>
<b>Total Sewer Enterprise Expenditures &amp; Reserve Allocations:</b>			<b>792,347</b>	<b>618,861</b>	<b>167,050</b>	<b>785,911</b>		<b>900,228</b>

		%	Budget 2024 - 25	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2025 - 26
<b>Community Facilities District:</b>								
6100C050	General Manager	4%	4,560	3,203	1,143	4,346	4%	4,966
6100C051	Bookkeeper	6%	3,908	3,351	963	4,314	6%	3,310
6100C052	Secretary	4%	2,396	2,433	606	3,039	4%	2,300
6100C054	Office Clerical	4%	-	-	-	-	0%	-
6100C070	Banking/Court Costs	D	60	-	9	9	D	50
6100C100	Service Fee - County	D	1,682	1,002	-	1,002	D	2,004
6100C110	Supplies Administrative	%	50	-	-	-	%	-
6100C311	Tax Consulting Services	%	4,500	4,004	-	4,004	D	4,100
6100C312	Auditor	3%	500	500	-	500	3%	500
	<b>Subtotal CFD Normal Expenditures:</b>		<b>17,656</b>	<b>14,492</b>	<b>2,721</b>	<b>17,213</b>		<b>17,230</b>
<b>CFD Loan Annual Expenses:</b>								
6100C215	Interest Payments Loan USDA	D	116,875	116,875	-	116,875	D	114,373
6100C216	Principal Payments Loan USDA	D	90,000	90,000	-	90,000	D	92,000
6100C220	Interest Payments Loan SRF	D	15,466	15,466	-	15,466	D	14,306
6100C221	Principal Payments Loan SRF	D	61,034	61,034	-	61,034	D	62,194
	<b>Subtotal CFD Loan Annual Expenditures:</b>		<b>283,375</b>	<b>283,375</b>	<b>-</b>	<b>283,375</b>		<b>282,873</b>
<b>Total CFD Normal &amp; Loan Expenditures:</b>								
6100C350	WWTP Short Lived Asset Fund LAIF		15,730	15,730	-	15,730		15,730
6100C351	Loan Payment Reserve Account {Return of Interest} LAIF		51,253	51,253	-	51,253		90,535
	<b>Subtotal CFD Reserve Allocations:</b>		<b>66,983</b>	<b>66,983</b>	<b>-</b>	<b>66,983</b>		<b>106,265</b>
	<b>Total CFD Enterprise &amp; Reserve Allocations:</b>		<b>368,014</b>	<b>364,850</b>	<b>2,721</b>	<b>367,571</b>		<b>406,368</b>
<b>Grand Total of all Programs:</b>								
	<b>Total Water Enterprise Expenditures &amp; Rehab</b>		<b>957,589</b>	<b>736,877</b>	<b>192,802</b>	<b>1,777,918</b>	<b>-</b>	<b>1,106,497</b>
	<b>Total Sewer Enterprise Expenditures &amp; Rehab</b>		<b>792,347</b>	<b>618,861</b>	<b>167,050</b>	<b>785,911</b>	<b>-</b>	<b>900,228</b>
	<b>Total CFD Enterprise Expenditures &amp; Rehab</b>		<b>368,014</b>	<b>364,850</b>	<b>2,721</b>	<b>367,571</b>	<b>-</b>	<b>406,368</b>
	<b>Grand Total of All Programs</b>		<b>2,117,950</b>	<b>1,720,589</b>	<b>362,572</b>	<b>2,931,400</b>	<b>-</b>	<b>2,413,093</b>

