

Main Categories	Sub Categories	Current Budget
		FY 2023/24
<b>Ordinary Income/Expense</b>		Current Budget
<b>Income</b>		
4000 · Sewer Fee Income		
4001 · Sewer Fees (Monthly Commercial) <sup>(1)</sup>	141 EDU's	\$377,323
4004 · Sewer Fee Income From Tax Roll <sup>(2)</sup>	Total	\$260,240
4005 · Contract Services MCWW#2 (Anchor Bay)		\$30,000
<b>Total 4000 · Sewer Fee Income</b>		<b>\$667,563</b>
4011 · Golf Course Water Sales <sup>(3)</sup>		\$80,813
4018 · Connection Fees		\$51,495
4019 · Water Processing CSA6 Treatment	Assumes N0 Collection System Cost	\$231,397
4020 · Leachate Income <sup>(4)</sup>		\$25,750
4060 · Late/Rewards/Int/Adj Charges		
4069 · Services to other agencies (Pumping Services) <sup>(5)</sup>		\$7,210
<b>Total Income</b>		<b>\$1,064,228</b>
<b>Expense</b>		
<b>5000 · Plant &amp; Operations</b>		
<b>5100 · Collection System</b>		
5105 · Collection System — Materials (Comm & Res)		\$5,775
5110 · Collection System — R & M		\$8,400
5115 · Lift Station R & M		
	51151 - Lift Station #1	\$562
	51152 - Lift Station #2	\$562
	51153 - Lift Station #3	\$562
	51154 - Lift Station #4	\$5,618
	51154.1 Lift Station #4 Generator	\$562
5120 · Vacuum Truck — Solids Removal		\$16,853
<b>Total 5100 · Collection System Total Expense</b>		<b>\$38,892</b>
<b>5300 · 5400 Treatment Plant</b>		
<b>5305 · Chemicals &amp; Nutrients</b>		
	53052— Chlorine	\$20,000
	53054— Coagulant	\$12,600
	53056— Nutrients (Sodium Bicarbonate)	\$2,247
	53057 Salt	\$2,100
<b>Total 5305 · Chemicals &amp; Nutrients</b>		<b>\$36,947</b>
<b>5308-5440 Operational Cost</b>		
5308 · County Trash Fees		\$525
5310 · Electrical Supplies		\$1,685
5315 · Equipment Rental		\$112
5317 · Freight & Shipping		\$6,300
5322 · Meter Calibration		\$2,100
5325 · Operating Supplies and Minor R&M		\$0
5326 · Uniform Service		\$4,045
5330 · Outside Lab Testing		\$26,000
5331 · Lab Supplies		\$3,150
5332 · Lab Equipment		\$2,100
5333 · Lab Accreditation		\$0
5340 · Plant R & M — Materials and Tools		\$23,000
5345 · Safety Equipment		\$2,500
5352 · Training — Operations		\$4,500
5353 · Dues/Subscriptions/Memberships		\$5,618
5360 · Permits/Fees/Licenses/Prop Tax		\$26,250
5365 · Engineering Fees		\$5,618
5370 · Drinking Water		\$630
5375- Internet and Website	Name Change to Account	\$4,988
5425 · Robinson Reef Antenna Reimburse		\$120
5430 · Business Travel — Operations		\$1,685
5440 · Plant Generator		\$562
<b>Total 5308-5440 Operational Cost</b>		<b>\$121,487</b>

<b>Total 5300 - 5400 Treatment Plant Total Expense</b>		<b>\$158,434</b>
<b>5500 · Vehicle</b>		
5505 · Fuel & Gas		
	55052 - Gas	\$8,400
	55054 - Diesel	\$2,100
		\$0
		\$0
5510 · Vehicle Expense & Repairs		\$0
	5511 · Backhoe Expense- New Account	\$562
Need to Replace	5512 - 2022 Ram	\$562
Need to Replace	5514 - Toyota 2011	\$562
		\$0
	5518 - Septic	\$1,575
5519 · Vehicle Quarterly BIT Inspection /Sewer Truck		\$1,070
5520 · Portable Generator Expense		\$562
<b>Total 5500 - Vehicle Total Expense</b>		<b>\$15,392</b>
<b>5700 Utilities</b>		
5701 · Utilities — Electric — LS#1		\$735
5702 · Utilities — Electric — LS#2		\$1,050
5703 · Utilities — Electric — LS#3		\$788
5704 · Utilities — Electric — LS#4		\$9,450
5705 · Utilities — Electric — T Plant		\$79,000
5707 · Utilities — Office Propane Tank		\$840
<b>Total 5700 · Utilities — Electricity/Propane Total Expense</b>		<b>\$91,863</b>
<b>5900 · Major Equipment and Facilities Replacement</b>	Lift Station #2 Control Panel	
<b>5910 - Emergency Reserve</b>		\$0
<b>5920 - Capital Replacement Program</b>		\$0
<b>Total 5900 -CPR and Reserves (Proposed)</b>		<b>\$0</b>
<b>Total 5000 · Plant &amp; Operations Total Expense</b>		<b>\$304,580</b>
<b>6000 · Admin/Overhead Expenses/Labor</b>		
6010 · Audit		\$10,500
6015 · Bank Fees/ Finance Charges		\$197
6216 · Bookkeeping	CONTRACT JULY 2020 ONLY	\$0
6021 - Legal Fees	Added \$5,000 due to Prop 218 and Ordinance	\$25,000
6028 · Computer Repair & Supplies		\$525
6032 · LAFCO Fees		\$2,809
6033 · County Tax Collection Fee		\$13,125
6046 · Board of Directors Meeting Expense		\$3,780
6064 · Dues and Subscriptions (Software)		\$2,730
6068 · Office Supplies		\$2,625
6069 - Phones		\$2,100
6070 · Postage		\$735
6075 · Printing & Copying		\$158
6080 · Public Notices		\$449
6085 · Board of Director Training		\$0
	60852 — Training	\$2,809
	60853 Other Board expenses	\$0
	60854— Travel	\$1,124
	60855 Board Stipend (\$50 per meeting)	\$4,045
<b>Total 6000 · Admin/Overhead Expenses</b>		<b>\$72,709</b>
<b>6090 · Payroll Benefits</b>		
6092 · Yearly Drug Testing		\$409
6093 · Benefits — Employee Retirement*		\$39,717
6094 · Benefits — Employee Health Ins*		\$61,028
6095 · Workers Comp Insurance		\$26,999
6096 · AirMed (Reach)		\$1,254
6097 · Employee Life Insurance		\$956
6098 · Liability Insurance	Moved from Operational Costs	\$23,841
<b>Total 6090 · Payroll Benefits</b>		<b>\$154,203</b>

<b>6100 · Payroll</b>		
6145 · Direct Deposit Charge		\$169
6161 FUTA tax expense		\$562
6162 · Medicare Tax Expense		\$6,000
6163 · Social Security Tax Expense		\$3,600
6164 · SUI Tax Expense		\$1,011
6165 · CA Training Tax Expense		\$45
<b>Total 6160 · Payroll Tax Expense</b>		<b>\$11,387</b>
6191 · Payroll Adjustments Audit	This will be added with the audit	\$0
6192 · Other Audit Accruals	This will be added with the audit	\$0
		\$0
<b>Total 6100 · Payroll</b>		<b>\$511,161</b>
<b>6300 · Wages and Salaries</b>		
6301 · General Manager	Chris	\$111,240
6303 · Operations Supervisor MB Wages	Mike	\$85,000
6306 · Administrative Time		
6307 · Administrative Assistant II (New Finance Director)		\$73,000
6317 Annual Comp time payout	for all employees	\$3,395
6320 - On Call Pay	365 x \$45.	\$16,425
6321 Covid related sick pay	Should we budget for this?	\$0
6329 Operator 1 (Rigo)		\$51,000
6329b Temp/ Maintenance/OIT (LEO)		\$0
6330 - Overtime (total group)		\$5,511
<b>Total 6000 · Wages and Salaries</b>		<b>\$345,570</b>
<b>Total Expense</b>		<b>\$888,450</b>
Net Ordinary Income		\$175,778
Covid Payment		
Total 4101 · Interest Income Other		\$0
Total Other Income		\$0
Other Expense		
6035 · Interest — Loans		\$82,099
6036 · Loan Principal <sup>(6)</sup>	Acct # s/b 6036	
6038 Interest and finance charge expense		
<b>Total Other Expense</b>		<b>\$82,099</b>
<b>Net Income</b>		<b>\$93,679</b>
<b>Target Income Balance</b>		<b>\$0</b>
<b>Net Income with Target Balance</b>		<b>\$93,679</b>
<b>Carryover Prior Year</b>		<b>-\$46,760</b>
<b>Final Propose Year Ending Balance</b>		<b>\$46,918</b>

Notes:

- (1) Assumes a 1% increase annually in revenue FY 2021/22 and 2022/23 - subjective and is based on water use
- (2) Assume the existing annual rate increase of 6% per year/EDU starting FY 2023/4 thru FY 2027/28)
- (3) Assume that the SRGL cost stay the same until new Tri-party amendment is approved w/ rate increases similar to GCSD and CSA 6
- (4) Assumes leachate revenue increase
- (5) Assumes that annual pumping cost increase
- (6) Cobank loan with a payoff forecasted for FY 26/27