

Main Categories	Current and Projected Future Budget (FY)						
	Customer Revenue/ Income						
Income		FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
	O and M Increase	(8% O&M Increase)	(5% O&M Increase)	(5% O&M Increase)	(5% O&M Increase)	(5% O&M Increase)	
	CRP Increase	(20% CRP Increase)	(20% CRP Increase)	(5% CRP Increase)	(5% CRP Increase)	(5% CRP Increase)	
	2023/24 Current Budget						
Capital Reserve Income		\$24,420	\$32,274	\$38,729	\$40,665	\$42,699	\$44,833
Sewer Fee Residential Income	Recalculate new EDU/ESD Value		\$121,281	\$127,345	\$133,712	\$140,398	\$147,418
Sewer Fee Commercial Income	Based on 100 GPD per ESD/EDU		\$41,388	\$43,458	\$45,631	\$47,912	\$50,308
Sewer Fee Campground Income	60% water consumption rule (1ST YEAR ONLY)	\$140,004	\$20,019	\$21,020	\$22,071	\$23,174	\$24,333
Total Income		\$164,424	\$214,962	\$230,551	\$242,079	\$254,163	\$266,892
Expenses							
		FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Collection & Wastewater Treatment							
Collection System			5% Inflation	5% Inflation	5% Inflation	5% Inflation	
Collection System — Supplies		\$500	\$525	\$551	\$579	\$608	
Collection System — Repair & Maintenance		\$500	\$525	\$551	\$568	\$585	
Lift Station Repair & Maintenance							
Lift Station #1		\$500	\$525	\$551	\$568	\$585	
Lift Station #2		\$500	\$525	\$551	\$568	\$585	
Total Collection System Total Expense		\$0	\$2,000	\$2,100	\$2,205	\$2,282	\$2,362
Wastewater Treatment Plant							
Chemicals & Nutrients			5% Inflation	5% Inflation	5% Inflation	5% Inflation	
Chlorine	\$4,596	\$2,413	\$2,534	\$2,660	\$2,740	\$2,822	
Dechlor		\$2,413	\$2,534	\$2,660	\$2,740	\$2,822	
Enzymes		\$0	\$0	\$0	\$0	\$0	
Total Chemicals & Nutrients	\$4,596	\$4,826	\$5,067	\$5,321	\$5,480	\$5,645	
Operational Cost							
County Trash Fees		\$200	\$210	\$221	\$234	\$248	
Electrical Supplies		\$500	\$525	\$551	\$584	\$619	
Equipment Rental		\$500	\$525	\$551	\$584	\$619	
Freight & Shipping		\$500	\$525	\$551	\$584	\$619	
Meter Calibration		\$2,000	\$2,100	\$2,205	\$2,337	\$2,478	
Operations Repair & Maintenance (Includes scheduled maintenance and any repairs)		\$9,996	\$8,496	\$8,921	\$9,367	\$9,929	\$10,525
Lab Testing	\$7,860	\$8,253	\$8,666	\$9,099	\$9,645	\$10,224	
Lab Supplies		\$0	\$0	\$0	\$0	\$0	
Operations Supplies	\$3,396	\$3,566	\$3,744	\$3,931	\$4,167	\$4,417	
Training — Operations		\$250	\$263	\$276	\$292	\$310	
Dues/Subscriptions/Memberships	\$1,862	\$1,955	\$2,053	\$2,155	\$2,285	\$2,422	
Permits/Fees/Licenses/Prop Tax	\$14,803	\$15,543	\$16,320	\$17,136	\$18,164	\$19,254	
Engineering Fees		\$6,000	\$6,300	\$6,615	\$7,012	\$7,433	
Drinking Water		\$2,000	\$2,100	\$2,205	\$2,337	\$2,478	
Internet and Website		\$1,776	\$1,865	\$1,958	\$2,076	\$2,200	
Bioassay- Per NPDES Permit (Once per permit renewal)	\$4,572					\$5,486	
Biologist Inspection - Per NPDES (Once per permit renewal)	\$2,748					\$3,298	
Depreciation							
Total Wastewater Treatment Plant Expense		\$45,237	\$56,365	\$69,183	\$82,142	\$95,711	\$109,273
Utilities			25% Utilities Increase	25% Utilities Increase	25% Utilities Increase	25% Utilities Increase	
Utilities — Electric & Telephone — LS#1		\$1,080	\$1,350	\$1,688	\$2,109	\$2,637	
Utilities — Electric & Telephone — LS#2		\$1,440	\$1,800	\$2,250	\$2,813	\$3,516	
Utilities — Electric & Telephone — T Plant	\$10,075	\$10,179	\$12,724	\$15,904	\$19,880	\$24,851	
Total Utilities — Electricity Expense	\$10,075	\$12,699	\$15,874	\$19,842	\$24,802	\$31,003	
Capital Reserves & Replacement							
Emergency Reserve/ Capital Reserve							
Capital Replacement							
Total Capital Replacement and Reserves	\$0	\$0	\$0	\$0	\$0	\$0	
Wastewater Plant & Operations Total Expense		\$69,908	\$71,064	\$77,157	\$84,189	\$92,796	\$111,639
Admin/Overhead Expenses/Labor							
Audit	\$5,496	\$5,771	\$6,059	\$6,362	\$6,744	\$7,149	
Bank Fees/ Finance Charges		\$0	\$0	\$0	\$0	\$0	
Bookkeeping	\$1,920	\$2,016	\$2,117	\$2,223	\$2,356	\$2,497	
Legal Fees	\$60,000	\$35,000	\$36,750	\$38,588	\$40,903	\$43,357	
LAFCO Fees		\$2,000	\$2,100	\$2,205	\$2,337	\$2,478	
Board of Directors Meeting Expense		\$500	\$525	\$551	\$584	\$619	
Dues and Subscriptions (Software)		\$1,861	\$1,954	\$2,052	\$2,175	\$2,305	
Office Supplies	\$1,056	\$1,109	\$1,164	\$1,222	\$1,296	\$1,374	
Phones		\$0	\$0	\$0	\$0	\$0	
Rent	\$3,000	\$3,150	\$3,308	\$3,473	\$3,681	\$3,902	
Printing & Copying		\$250	\$263	\$276	\$292	\$310	
Public Notices		\$250	\$263	\$276	\$292	\$310	
Board of Directors- Training, Travel, Other Expenses		\$1,500	\$1,575	\$1,654	\$1,753	\$1,858	
Liability Insurance	\$8,496	\$9,015	\$9,466	\$9,939	\$10,535	\$11,168	
Total Admin/Overhead Expenses	\$71,472	\$53,407	\$56,077	\$58,881	\$62,414	\$66,158	
Payroll Benefits							
Workers Comp Insurance	\$1,620	\$2,200	\$2,310	\$2,426	\$2,571	\$2,725	
Total Payroll Benefits	\$1,620	\$2,200	\$2,310	\$2,426	\$2,571	\$2,725	
Payroll			5% Inflation	5% Inflation	5% Inflation	5% Inflation	
Direct Deposit Charge		\$150	\$158	\$165	\$174	\$177	
FUTA tax expense		\$0	\$0	\$0	\$0	\$0	
Medicare Tax Expense		\$250	\$263	\$276	\$289	\$304	
Social Security Tax Expense		\$900	\$945	\$992	\$1,042	\$1,094	
SUI Tax Expense	\$5,762	\$6,050	\$6,353	\$6,670	\$7,004	\$7,354	
CA Training Tax Expense		\$0	\$0	\$0	\$0	\$0	
Total Payroll Tax Expense	\$5,762	\$7,350	\$7,718	\$8,103	\$8,509	\$8,929	
Payroll Adjustments Audit		\$0	\$0	\$0	\$0	\$0	
Other Audit Accruals		\$0	\$0	\$0	\$0	\$0	
Payroll	\$0	\$0	\$0	\$0	\$0	\$0	
Wages and Salaries							
GCSB Contract	\$36,000	\$37,800	\$39,690	\$41,675	\$43,758	\$45,946	
GCSB Contractor License Fee	\$725	\$725	\$725	\$725	\$725	\$725	
Operator	\$28,500	\$32,280	\$32,926	\$33,584	\$34,256	\$34,941	
Administrator		\$0	\$0	\$0	\$0	\$0	
Total Wages and Salaries	\$65,225	\$70,805	\$73,341	\$75,984	\$78,739	\$81,612	
Total Admin/ Overhead Expenses	\$144,679	\$133,762	\$139,445	\$145,393	\$152,232	\$159,425	
Total Expenses	\$203,987	\$204,825	\$216,602	\$229,582	\$245,028	\$271,063	
Total Expense w/ Emergency Operating Reserve (5-10% of Annual Expenses)	\$0	\$0	\$0	\$0	\$0	\$0	
Net Ordinary Income	\$203,987	\$204,825	\$216,602	\$229,582	\$245,028	\$271,063	
Other Income			2% Interest Yield	2% Interest Yield	2% Interest Yield	2% Interest Yield	
Interest on Savings Account	\$0	\$0	\$0	\$0	\$0	\$0	

Money Market Savings Account		\$0	\$3,000	\$3,060	\$3,121	\$3,308	\$3,507
Total Other Income		\$0	\$3,000	\$3,060	\$3,121	\$3,308	\$3,507
	We Have no Debt Service						
Other Expense		\$0	\$0	\$0	\$0	\$0	\$0
Interest — Loans		\$0	\$0	\$0	\$0	\$0	\$0
Interest and finance charge expense		\$0	\$0	\$0	\$0	\$0	\$0
NonCash Income for Depreciation							
Total Other Expense							
Net Income		-\$39,563	\$13,137	\$17,010	\$15,618	\$12,463	-\$664
Net Projected Balance w/out Reserves per Preliminary Bookkeeping	Amount currently remaining in Reserves not including MH7 reimbursement. (3-25-24)	-\$39,563	\$13,137	\$17,010	\$15,618	\$12,463	-\$664
Bank Reserve/ CRP Fund Transfer (Estimated - Requires Audit to Confirm)	\$274,401	-\$39,563	\$0	\$0	\$0	\$0	-\$5,182
Remaining Carryover Capital Replacement Fund Prior Year + Current Year CRP Income		\$234,838	\$267,112	\$278,977	\$230,676	\$268,992	\$201,107
Remaining Net Income w/ Bank Reserves (Estimated - Requires Audit to Confirm)		\$234,838	\$280,249	\$295,987	\$246,293	\$281,455	\$195,925
Carryover Prior Year Applied for CRP Fund Account with Annual CRP Revenue Applied							
Annual Projected CRP Reserves Each FY/ Available to be applied to future projects		\$234,838	\$280,249	\$295,987	\$246,293	\$281,455	\$195,925
Emergency/Short-Term CRP Projects (money used from Reserves for Capital Projects)		\$0	-\$40,000	-\$105,977	-\$20,000	-\$120,000	\$0
Total CRP Remaining (Estimated - Requires Audit to Confirm)		\$234,838	\$240,249	\$190,010	\$226,293	\$161,455	\$195,925
		23/24	24/25	25/26	26/27	27/28	28/29
			PROJECT 1 (DESIGN)	PROJECT 1 (CONST)	PROJECT 2 (DESIGN)	PROJECT 2 (CONST)	Project 3(Design)