

FY23-24 Cashflow Budget Planning REVENUE

Account	Category	Fund 100 (Water)	Fund 200 (Wastewater)	Fund 300 (Solid Waste)	Fund 400 (Tax/Debt/Grant/ Investment)	FY 23-24 Approved Budget	FY22-23 Approved Budget	Percent Change
4100 Water Revenue								
4105	Water Service Charge	\$ 397,800	\$ -	\$ -	\$ -	\$ 397,800	\$ 360,000	10.50%
4110	Water Usage Charge	\$ 184,100	\$ -	\$ -	\$ -	\$ 184,100	\$ 210,000	-12.33%
4120	Water Line Relocation Fee	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	\$ -	---
4125	Ownership Change Fee	\$ 1,100	\$ -	\$ -	\$ -	\$ 1,100	\$ 600	83.33%
4145	Late Payment Penalty	\$ 10,700	\$ -	\$ -	\$ -	\$ 10,700	\$ 12,000	-10.83%
4150	Connection Fee	\$ 17,500	\$ -	\$ -	\$ -	\$ 17,500	\$ 17,500	0.00%
4151	Meter Relocation/Replacement	\$ 2,100	\$ -	\$ -	\$ -	\$ 2,100	\$ 1,500	40.00%
4152	Backflow Testing Fee	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 12,000	-16.67%
4160	Miscellaneous Fees (formerly 4250)	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	\$ 3,000	-23.33%
Water Revenue Subtotal =		\$ 628,100	\$ -	\$ -	\$ -	\$ 628,100	\$ 616,600	1.87%
4200 Wastewater Revenue								
4210	Wastewater Monitoring (formerly 4305)	\$ -	\$ 357,600	\$ -	\$ -	\$ 357,600	\$ 332,000	7.71%
4215	Holding Tank Fee (formerly 4315)	\$ -	\$ 5,500	\$ -	\$ -	\$ 5,500	\$ 5,500	0.00%
4218	Inspection Reschedule Fee	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	---
4220	Site Review Application Fee (formerly 4380)	\$ -	\$ 4,400	\$ -	\$ -	\$ 4,400	\$ 10,000	-56.00%
4221	Design Review (formerly 4325)	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ 27,500	27.27%
4222	Variance Application Fee (formerly 4340)	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 15,000	6.67%
4223	Construction Permit Fee (formerly 4330)	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
4224	Maintenance Permit Fee	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	---
4230	County Review Fee (formerly 4335)	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500	0.00%
4240	Chemical Toilet Permit	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	---
4250	Miscellaneous Fees (formerly 4385)	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ 3,500	0.00%
Wastewater Revenue Subtotal =		\$ -	\$ 433,250	\$ -	\$ -	\$ 433,250	\$ 401,000	8.04%
4300 Solid Waste Revenue								
4310	Franchise Fee (formerly 4355)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%
4320	Miscellaneous Fees	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	---
Solid Waste Revenue Subtotal =		\$ -	\$ -	\$ 5,500	\$ -	\$ 5,500	\$ 5,000	10.00%
4400 Tax, Debt, Grant and Investment Revenue								
4410	Interest Earned (formerly 4805)	\$ -	\$ -	\$ -	\$ 7,300	\$ 7,300	\$ 2,400	204.17%
4420	Property Tax Revenue (formerly 4810)	\$ -	\$ -	\$ -	\$ 1,317,000	\$ 1,317,000	\$ 1,200,000	9.75%
4430	ERAF Revenue (formerly 4812)	\$ -	\$ -	\$ -	\$ 322,307	\$ 322,307	\$ 283,000	13.89%
4440	Drought Relief Grant Reimbursement	\$ -	\$ -	\$ -	\$ 336,274	\$ 336,274	\$ -	---
Tax/Debt/Investment Revenue Subtotal =		\$ -	\$ -	\$ -	\$ 1,982,881	\$ 1,982,881	\$ 1,485,400	33.49%
Total Non-Tax Operating Revenue =		\$ 628,100	\$ 433,250	\$ 5,500	\$ -	\$ 1,066,850	\$ 1,022,600	4.33%
Total Property Tax/ERAF Revenue =		\$ -	\$ -	\$ -	\$ 1,982,881	\$ 1,982,881	\$ 1,485,400	33.49%



FY23-24 Cashflow Budget Planning OPERATING EXPENSES

Account	Category	Fund 100 (Water)	Fund 200 (Wastewater)	Fund 300 (Solid Waste)	Fund 400 (Tax/Debt/Grant/ Investment)	FY 23-24 Proposed Budget	FY22-23 Approved Budget	Percent Change
5100 Employee Expenses								
5105	Employee Salaries	\$ 727,041	\$ 313,946	\$ 5,500	\$ -	\$ 1,046,487	\$ 907,037	15.37%
5110	Vacation/Sick Leave Accrual Payout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,500	-100.00%
5120	Standby Duty (formerly 5115)	\$ 19,950	\$ 8,550	\$ -	\$ -	\$ 28,500	\$ 24,855	14.67%
5121	Weekend Duty	\$ 17,206	\$ 7,374	\$ -	\$ -	\$ 24,580	\$ -	---
5122	Overtime (formerly 5125)	\$ 3,780	\$ 1,620	\$ -	\$ -	\$ 5,400	\$ 5,000	8.00%
5130	Health Insurance (formerly 5140)	\$ 135,593	\$ 58,111	\$ -	\$ -	\$ 193,704	\$ 148,168	30.73%
5131	Dental Insurance (formerly 5142)	\$ 8,283	\$ 3,550	\$ -	\$ -	\$ 11,833	\$ 9,946	18.98%
5132	Life/AD&D Insurance (formerly 5143)	\$ 2,406	\$ 1,031	\$ -	\$ -	\$ 3,437	\$ 951	261.36%
5133	Unemployment Insurance (formerly 5135)	\$ 3,136	\$ 1,344	\$ -	\$ -	\$ 4,480	\$ 3,808	17.65%
5134	Workers' Compensation Insurance (formerly 5471)	\$ 17,356	\$ 7,438	\$ -	\$ -	\$ 24,795	\$ 21,729	14.11%
5140	Clothing and Boot Allowance (formerly 5155)	\$ 1,838	\$ 788	\$ -	\$ -	\$ 2,625	\$ 2,125	23.53%
5141	Miscellaneous Health Allowance (formerly 5170)	\$ 2,800	\$ 1,200	\$ -	\$ -	\$ 4,000	\$ 2,000	100.00%
5150	Continuing Education (formerly 5175)	\$ 2,100	\$ 900	\$ -	\$ -	\$ 3,000	\$ 2,250	33.33%
5151	Training and Certification (formerly 5176)	\$ 5,250	\$ 2,250	\$ -	\$ -	\$ 7,500	\$ 6,000	25.00%
5160	OPEB Costs (formerly 5144)	\$ 43,952	\$ 18,837	\$ -	\$ -	\$ 62,789	\$ 37,101	69.24%
5161	CERBT Pre-Funding (formerly 5146)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
5165	Pension Costs (formerly 5145)	\$ 177,752	\$ 76,179	\$ -	\$ -	\$ 253,931	\$ 225,525	12.60%
5170	Medicare (formerly 5150)	\$ 10,911	\$ 4,676	\$ -	\$ -	\$ 15,587	\$ 13,512	15.36%
Employee Expense Subtotal =		\$ 1,179,353	\$ 507,794	\$ 5,500	\$ -	\$ 1,692,648	\$ 1,424,507	18.82%
5200 Board-Related Expenses								
5210	Board Member Costs (formerly 5180)	\$ 19,880	\$ 8,520	\$ -	\$ -	\$ 28,400	\$ 18,000	57.78%
5212	Board Member Continuing Education	\$ 3,500	\$ 1,500	\$ -	\$ -	\$ 5,000	\$ -	---
5220	External Auditor (formerly 5190)	\$ 14,000	\$ 6,000	\$ -	\$ -	\$ 20,000	\$ 16,000	25.00%
5240	Legal Counsel (formerly 5195)	\$ 49,000	\$ 21,000	\$ -	\$ -	\$ 70,000	\$ 65,000	7.69%
Board-Related Expense Subtotal =		\$ 86,380	\$ 37,020	\$ -	\$ -	\$ 123,400	\$ 99,000	24.65%
5300 Outside Services Expenses								
5306	Engineering Consulting Services	#REF!	\$ 10,900	\$ -	\$ -	\$ 57,400	\$ 10,000	474.00%
5312	Accounting Services	\$ 72,100	\$ 30,900	\$ -	\$ -	\$ 103,000	\$ 55,000	87.27%
5313	IT Tech Support (formerly 5327)	\$ 12,950	\$ 5,550	\$ -	\$ -	\$ 18,500	\$ 11,000	68.18%
5314	HR/Payroll Service (formerly 5356)	\$ 3,150	\$ 1,350	\$ -	\$ -	\$ 4,500	\$ 3,000	50.00%
5315	Billing Service (formerly 5495)	\$ 27,090	\$ 11,610	\$ -	\$ -	\$ 38,700	\$ 2,500	1448.00%
5320	Website Support Services	\$ 700	\$ 300	\$ -	\$ -	\$ 1,000	\$ -	---
5330	Landscaping Service (formerly 5315)	\$ 4,550	\$ 1,950	\$ -	\$ -	\$ 6,500	\$ 3,300	96.97%
5335	Janitorial Service (formerly 5310)	\$ 5,810	\$ 2,490	\$ -	\$ -	\$ 8,300	\$ 7,000	18.57%
5360	Lab Testing Service (formerly 5475)	\$ 28,000	\$ 12,000	\$ -	\$ -	\$ 40,000	\$ 38,000	5.26%
5370	Water Treatment Plant Tech Support	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -	---
5380	Site Security Alarm Monitoring	\$ 700	\$ 300	\$ -	\$ -	\$ 1,000	\$ -	---
5390	Miscellaneous Outside Services (formerly 5490)	\$ 5,600	\$ 2,400	\$ -	\$ -	\$ 8,000	\$ 31,500	-74.60%
Outside Services Expense Subtotal =		#REF!	\$ 79,750	\$ -	\$ -	\$ 289,900	\$ 161,300	79.73%

FY23-24 Cashflow Budget Planning OPERATING EXPENSES (CONT.)

Account	Category	Fund 100 (Water)	Fund 200 (Wastewater)	Fund 300 (Solid Waste)	Fund 400 (Tax/Debt/Grant/ Investment)	FY 23-24 Proposed Budget	FY22-23 Approved Budget	Percent Change
5400 Operating Expenses								
5410	Electricity and Propane (formerly 5405)	\$ 52,000	\$ -	\$ -	\$ -	\$ 52,000	\$ 55,000	-5.45%
5412	Gasoline and Diesel (formerly 5555)	\$ 15,400	\$ 6,600	\$ -	\$ -	\$ 22,000	\$ 20,000	10.00%
5415	Treatment Chemicals (formerly 5520)	\$ 16,100	\$ -	\$ -	\$ -	\$ 16,100	\$ 15,000	7.33%
5418	District Office Holding Tank Disposal (formerly 5415)	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 11,000	-45.45%
5420	Tools and Small Equipment (formerly 5450)	\$ 6,300	\$ 2,700	\$ -	\$ -	\$ 9,000	\$ 7,000	28.57%
5422	Pipe and Appurtenances (formerly 5505)	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,000	-16.67%
5425	Consumable Field Supplies (formerly 5523)	\$ 3,500	\$ 1,500	\$ -	\$ -	\$ 5,000	\$ 14,000	-64.29%
5428	Vehicle and Equipment Maintenance (formerly 5460)	\$ 10,500	\$ 4,500	\$ -	\$ -	\$ 15,000	\$ 5,000	200.00%
5429	Generator/Power Wall Maintenance	\$ 2,450	\$ 1,050	\$ -	\$ -	\$ 3,500	\$ -	---
5430	Cell Phones and Service (formerly 5424)	\$ 4,200	\$ 1,800	\$ -	\$ -	\$ 6,000	\$ 4,500	33.33%
5432	Landline Phone Service (formerly 5425)	\$ 4,480	\$ 1,920	\$ -	\$ -	\$ 6,400	\$ 12,000	-46.67%
5434	Internet Service (formerly 5426)	\$ 2,800	\$ 1,200	\$ -	\$ -	\$ 4,000	\$ 3,000	33.33%
5435	Answering and Paging Service (formerly 5430)	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600	\$ 4,000	-60.00%
5436	Copier Lease (formerly 5545)	\$ 5,180	\$ 2,220	\$ -	\$ -	\$ 7,400	\$ 4,500	64.44%
5437	Postage (formerly 5435)	\$ 350	\$ 150	\$ -	\$ -	\$ 500	\$ 11,000	-95.45%
5438	Office Supplies (formerly 5540)	\$ 14,000	\$ 6,000	\$ -	\$ -	\$ 20,000	\$ 26,000	-23.08%
5439	IT Equipment Replacement	\$ 6,000	\$ 2,000	\$ -	\$ -	\$ 8,000	\$ -	---
5440	Office Software Subscriptions	\$ 2,940	\$ 1,260	\$ -	\$ -	\$ 4,200	\$ -	---
5442	Cross-Connection Database Management	\$ 8,400	\$ -	\$ -	\$ -	\$ 8,400	\$ -	---
5444	Beacon Subscription (formerly 5565)	\$ 8,600	\$ -	\$ -	\$ -	\$ 8,600	\$ 7,796	10.31%
5450	Industry Memberships (formerly 5485)	\$ 6,650	\$ 2,850	\$ -	\$ -	\$ 9,500	\$ 9,000	5.56%
5455	California State Water Board Fees	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	---
5460	Liability and Property Insurance (formerly 5470)	\$ 30,590	\$ 13,110	\$ -	\$ -	\$ 43,700	\$ 40,000	9.25%
5470	Permit Fees (formerly 5480)	\$ 16,200	\$ -	\$ -	\$ -	\$ 16,200	\$ 10,000	62.00%
5480	Property Tax Collection Fees (formerly 5651)	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 15,000	-20.00%
Operating Expense Subtotal =		\$ 245,240	\$ 54,860	\$ -	\$ -	\$ 300,100	\$ 279,796	7.26%
5500 Debt Service Expenses								
5510	Wells Fargo SDWSRF Loan Interest Payment	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700	\$ 1,644	3.41%
5511	Wells Fargo SDWSRF Loan Principal Payment	\$ -	\$ -	\$ -	\$ 10,302	\$ 10,302	\$ -	---
5512	Wells Fargo SDWSRF Trustee Fee	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
5515	Western Alliance 2013 Bond Interest Payment	\$ -	\$ -	\$ -	\$ 23,097	\$ 23,097	\$ 25,686	-10.08%
5516	Western Alliance 2013 Bond Principal Payment	\$ -	\$ -	\$ -	\$ 76,488	\$ 76,488	\$ -	---
Debt Service Expense Subtotal =		\$ -	\$ -	\$ -	\$ 112,586	\$ 112,586	\$ 28,330	297.41%
Total Operating Expenses =		#REF!	\$ 679,424	\$ 5,500	\$ 112,586	\$ 2,518,634	\$ 1,992,933	26.38%



FY23-24 Cashflow Budget Planning CAPITAL EXPENSES

Account	Category	Fund 100 (Water)	Fund 200 (Wastewater)	Fund 300 (Solid Waste)	Fund 400 (Tax/Debt/Grant/ Investment)	FY 23-24 Proposed Budget	FY22-23 Approved Budget	Percent Change
6000 Capital Expenses								
6010	District Vehicle Purchase/Replacement	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 80,000	\$ -	---
6011	District Equipment Purchase/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
6020	New Community Center Well	\$ 336,274	\$ -	\$ -	\$ -	\$ 336,274	\$ -	---
6021	Meter/Endpoint Purchase/Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	---
6022	Plant-Panoramic Transmission Line Replacement	\$ 58,000	\$ -	\$ -	\$ -	\$ 58,000	\$ -	---
Capital Expense Subtotal =		\$ 484,274	\$ 40,000	\$ -	\$ -	\$ 524,274	\$ -	---
Total Capital Expenses =		\$ 484,274	\$ 40,000	\$ -	\$ -	\$ 524,274	\$ -	---



FY23-24 Cashflow Budget Planning CASHFLOW BUDGET SUMMARY

	Fund 300 (Water)	Fund 400 (Wastewater)	Fund 500 (Solid Waste)	Fund 400 (Tax/Debt/Grant/ Investment)	FY 23-24 Proposed Budget	FY22-23 Approved Budget	Percent Change
Total Non-Tax Operating Revenue =	\$ 628,100	\$ 433,250	\$ 5,500	\$ -	\$ 1,066,850	\$ 1,022,600	4.33%
less Total Operating Expenses =	\$ (1,721,123)	\$ (679,424)	\$ (5,500)	\$ (112,586)	\$ (2,518,634)	\$ (2,139,933)	17.70%
Non-Tax Operating Cashflow Subtotal =	\$ (1,093,023)	\$ (246,174)	\$ -	\$ (112,586)	\$ (1,451,784)	\$ (1,117,333)	29.93%
adding Total Property Tax/ERAF Revenue =	\$ -	\$ -	\$ -	\$ 1,982,881	\$ 1,982,881	\$ 1,485,400	33.49%
Gross Cashflow Excess =	\$ (1,093,023)	\$ (246,174)	\$ -	\$ 1,870,295	\$ 531,097	\$ 368,067	44.29%
less Total Capital Expenses =	\$ 484,274	\$ 40,000	\$ -	\$ -	\$ 524,274	\$ -	---
Net Cashflow Excess =	\$ (1,577,297)	\$ (286,174)	\$ -	\$ 1,870,295	\$ 6,823	\$ 368,067	<i>Note: No capital expenses were included in budget last fiscal year</i>
adding Unencumbered Funds Carryover Projection from FY22-23 =					\$ 948,514	<i>Projection from May 2023 financial report.</i>	
Total Unencumbered Funds =					\$ 955,337		
adding LAIF Emergency Reserve =					\$ 400,000	<i>This equates to about 8-1/2 weeks worth of operating expenses</i>	
Total Cash Reserves =					\$ 1,355,337		
Depreciation =					\$ (354,966)		
Total Cash Reserves Less Depreciation =					\$ 1,000,371		