

						2021-2022	2022-2023	2022-2023	2023-2024	2023-2024
						Actuals	Approved	Projected	Proposed	Approved
<b>OPERATING REVENUE</b>										
Sewer Assessments						\$ 1,109,593	\$ 1,089,420	\$ 1,095,952	\$ 1,097,428	
<u>Total Operating Revenue:</u>						\$ 1,109,593	\$ 1,089,420	\$ 1,095,952	\$ 1,097,428	
<b>NON-OPERATING REVENUE</b>										
Connection Fees						\$ 52,200	\$ 14,400	\$ -	\$ 14,400	
Interest Income						\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Property Tax Revenues						\$ 88,686	\$ 85,000	\$ 85,000	\$ 85,000	
Misc. Income (COVID Relief)						\$ 229,859	\$ -	\$ -	\$ -	
SRF Planning Grants						\$ -	\$ -	\$ -	\$ 1,000,000	
SRF Construction - WWTP						\$ 1,615,119	\$ 568,922	\$ 559,552	\$ -	
SRF Construction - Collection System						\$ -	\$ 5,256,896	\$ 4,805,000	\$ 451,896	
Transfer from Reserves - Sludge Removal						\$ -	\$ 140,000	\$ 129,000	\$ -	
Transfer from Reserves						\$ 290,659	\$ 245,665	\$ 43,562	\$ 169,359	
<u>Total Non-Operating Revenue:</u>						\$ 2,351,523	\$ 6,385,883	\$ 5,697,114	\$ 1,795,655	\$ -
<u>Total Revenue</u>						\$ 3,461,116	\$ 7,475,303	\$ 6,793,066	\$ 2,893,083	\$ -
<b>OPERATING EXPENSES</b>										
Salaries & Benefits						\$ 416,701	\$ 488,474	\$ 485,674	\$ 463,108	
Services & Supplies						\$ 111,073	\$ 129,800	\$ 142,050	\$ 169,700	
Professional Services						\$ 245,478	\$ 257,000	\$ 218,950	\$ 227,500	
Repairs & Maintenance						\$ 33,030	\$ 38,375	\$ 24,200	\$ 33,000	
Insurance, License, Permits & Fees						\$ 69,500	\$ 83,456	\$ 80,911	\$ 88,879	
Community Service District (CSD) Evaluation						\$ 30,616	\$ 70,000	\$ 14,000	\$ 30,000	
Capital Outlay						\$ 87,670	\$ 162,000	\$ 129,000	\$ 43,000	
Fixed Assets						\$ 5,690	\$ 9,200	\$ 12,620	\$ 6,500	
<u>Total Operating Expenses:</u>						\$ 999,758	\$ 1,238,305	\$ 1,107,405	\$ 1,061,687	\$ -
<b>NON-OPERATING EXPENSES</b>										
Transfer to Reserves - Sludge Removal						\$ -	\$ 140,000	\$ 50,000	\$ -	
Transfer to Property Tax Reserve						\$ 302,000	\$ 15,000	\$ 15,000	\$ 85,000	
WWTP/Reservoir SRF Planning Grant						\$ -	\$ -	\$ -	\$ 500,000	
Collection System Planning SRF Grant						\$ -	\$ -	\$ -	\$ 500,000	
WWTP SRF Construction Grant						\$ 1,122,596	\$ 568,922	\$ 559,552	\$ -	
Collection System SRF Construction Grant						\$ 492,523	\$ 5,256,896	\$ 4,805,000	\$ 451,896	
<u>Total Non-Operating Expenses:</u>						\$ 1,917,119	\$ 5,980,818	\$ 5,429,552	\$ 1,536,896	\$ -

	2021-2022 Actuals	2022-2023 Approved	2022-2023 Projected	2023-2024 Proposed	2023-2024 Approved
<b>DEBT SERVICE</b>					
USDA Interest Payments	\$ 82,529	\$ 80,600	\$ 80,529	\$ 78,600	
USDA Principle Payments	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Debt Service Expenses:	\$ 182,529	\$ 180,600	\$ 180,529	\$ 178,600	\$ -
<b>RESERVES</b>					
Pension Reserve Fund	\$ 9,710	\$ 10,580	\$ 10,580	\$ 10,900	
WWTP/Equipment Repl Reserve (232105)	\$ -	\$ -	\$ -	\$ -	
Collection System/Equipment Repl Reserve (232100)	\$ -	\$ -	\$ -	\$ -	
Sludge Handling Reserve (232110)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
WWTP Construction Reserve (232115)	\$ -	\$ -	\$ -	\$ -	
Collection System Construction Reserve (232120)	\$ -	\$ -	\$ -	\$ -	
Property Tax Reserve (9074)	\$ 302,000	\$ 15,000	\$ 15,000	\$ 55,000	
USDA Debt Service Reserve - <i>Restricted</i> (9079)	\$ -	\$ -	\$ -	\$ -	
USDA Depreciation Reserve - <i>Restricted</i> (9078)	\$ -	\$ -	\$ -	\$ -	
Emergency Reserve - <i>Restricted</i> (232130)	\$ -	\$ -	\$ -	\$ -	
Operating Reserve - <i>Restricted</i> (232135)	\$ -	\$ -	\$ -	\$ -	
Total Reserves Expenses:	\$ 361,710	\$ 75,580	\$ 75,580	\$ 115,900	\$ -
Total Expenses	\$ 3,461,116	\$ 7,475,303	\$ 6,793,066	\$ 2,893,083	\$ -
Increase In Cash	\$ -	\$ -	\$ -	\$ -	\$ -

**TUOLUMNE CITY SANITARY DISTRICT  
BUDGET FOR YEAR ENDING JUNE 30, 2024  
BUDGET SUMMARY**

		2023-2024 Proposed	2023-2024 Approved
<b>REVENUE</b>			
Sewer Assessments	\$	1,097,428	
Connection Fees	\$	14,400	
Interest Income	\$	75,000	
Property Tax Revenues	\$	85,000	
Grants	\$	1,451,896	
Transfer from Reserves	\$	169,359	
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<b>Total Revenue:</b>		<b>\$ 2,893,083</b>	<b>\$ -</b>
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<b>EXPENSES</b>			
Salaries & Benefits	\$	463,108	
Services & Supplies	\$	169,700	
Professional Services	\$	227,500	
Repairs & Maintenance	\$	33,000	
Insurance, License, Permits & Fees	\$	88,879	
Community Service District (CSD) Evaluation	\$	30,000	
Capital Outlay	\$	43,000	
Fixed Assets	\$	6,500	
Debt Service	\$	178,600	
Grants	\$	1,451,896	
Reserves	\$	115,900	
Transfer to Property Tax	\$	85,000	
Transfer to Reserves	\$	-	
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<b>Total Expenses:</b>		<b>\$ 2,893,083</b>	<b>\$ -</b>
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## **REVENUE**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
<b><u>Black Oak Casino Resort</u></b>			
Casino:	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00
<i>(Fees are based on quarterly average flow and strength multiplied by the current sewer rate (\$2.75))</i>			
Hotel w/swimming pools:	\$ 32,536.20	\$ 32,536.20	\$ 32,536.20
Bear Creek Station:	\$ 2,278.80	\$ 2,278.80	\$ 2,278.80
RV Dump Station:	\$ 1,266.00	\$ 1,266.00	\$ 1,266.00
Public Safety Building	\$ 1,266.00	\$ 1,266.00	\$ 1,266.00
RV Park	\$ 41,360.22	\$ 41,360.22	\$ 41,360.22
Rancheria	\$ 49,690.50	\$ 48,424.50	\$ 49,690.50
<b><u>Residential/Business:</u></b>	\$ 585,895.16	\$ 582,941.16	\$ 587,371.16
<b><u>Schools (3):</u></b>	\$ 56,658.75	\$ 54,347.00	\$ 56,658.75
Total:	\$ 1,095,951.63	\$ 1,089,419.88	\$ 1,097,427.63

## **Connection Fees**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Total:	\$ -	\$ 14,400.00	\$ 14,400.00

## **Property Tax Revenue - Non operating revenue**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Total:	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00

## **Interest Income - Non operating revenue**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Total:	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00

**Salaries/Wages:**

(current pay rates multiplied by 52 weeks)

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Office Manager/DS	\$ 83,553.60	\$ 83,553.60	\$ 86,912.80
Chief Plant Operator	\$ 83,553.60	\$ 83,553.60	\$ 86,912.80
Grade II Operator	\$ 65,468.00	\$ 65,468.00	\$ 68,099.20
Grade II Operator	\$ 56,177.60	\$ 56,177.60	\$ 60,330.40
Grade II Operator	\$ 63,928.80	\$ 63,928.80	\$ -
Operator In Training (OIT)	\$ -	\$ -	\$ 30,591.60
Over-time wages:	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
On-call pay: (\$ 25 per day)	\$ 9,100.00	\$ 9,100.00	\$ 9,100.00
Total:	\$ 363,281.60	\$ 363,281.60	\$ 343,446.80

**Benefits:**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Medical/HSA Allowance	\$ 53,900.00	\$ 53,900.00	\$ 52,800.00

**CalPERS Contributions**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Office Manager/DS	\$ 6,460.36	\$ 6,460.36	\$ 6,674.90
Chief Plant Operator	\$ 6,460.36	\$ 6,460.36	\$ 6,674.90
Grade II Operator	\$ 5,061.99	\$ 5,061.99	\$ 5,230.02
Grade II Operator	\$ 4,343.65	\$ 4,343.65	\$ 4,633.37
Grade II Operator	\$ 4,942.97	\$ 4,942.97	\$ -
Operator In Training (OIT)	\$ -	\$ -	\$ 2,349.43
Over-time wages:	\$ -	\$ -	\$ -
On-call pay:	\$ -	\$ -	\$ -
Total:	\$ 27,269.33	\$ 27,269.33	\$ 25,562.63

**Workmans Compensation**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Office Manager/DS	\$ 484.61	\$ 484.61	\$ 504.09
Chief Plant Operator	\$ 5,598.09	\$ 5,598.09	\$ 5,823.16
Grade II Operator	\$ 4,386.36	\$ 4,386.36	\$ 4,562.65
Grade II Operator	\$ 3,763.90	\$ 3,763.90	\$ 4,042.14
Grade II Operator	\$ 4,283.23	\$ 4,283.23	\$ -
Operator In Training (OIT)	\$ -	\$ -	\$ 2,049.64
Over-time wages	\$ 100.50	\$ 100.50	\$ 100.50
On-call pay: \$ 25/day	\$ 609.70	\$ 609.70	\$ 609.70
Total:	\$ 19,226.39	\$ 19,226.39	\$ 17,691.87

**Payroll Taxes**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Office Manager/DS	\$ 5,013.22	\$ 5,013.22	\$ 5,214.77
Chief Plant Operator	\$ 5,013.22	\$ 5,013.22	\$ 5,214.77
Grade II Operator	\$ 3,928.08	\$ 3,928.08	\$ 4,085.95
Grade II Operator	\$ 3,370.66	\$ 3,370.66	\$ 3,619.82
Grade II Operator	\$ 3,835.73	\$ 3,835.73	\$ -
Operator In Training (OIT)	\$ -	\$ -	\$ 1,835.50
Over-time wages:	\$ 90.00	\$ 90.00	\$ 90.00
On-call pay: \$ 25/day	\$ 546.00	\$ 546.00	\$ 546.00
Total:	\$ 21,796.91	\$ 21,796.91	\$ 20,606.81

**Employee Education**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Includes:	\$ 200.00	\$ 2,500.00	\$ 2,500.00
Seminars / Webinars			
Wastewater Exams			

**Employee Miscellaneous**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Physical / Vaccines	\$ -	\$ 500.00	\$ 500.00
Total:	\$ 485,674.23	\$ 488,474.23	\$ 463,108.11

## **SERVICE & SUPPLIES**

### **Office Supplies**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Supplies	\$ 3,150.00	\$ 3,150.00	\$ 3,350.00
Postage	\$ 500.00	\$ 500.00	\$ 500.00
Computer Maint/Programming	\$ -	\$ 1,000.00	\$ 1,350.00
Copier Contract	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
Office Cleaning	\$ -	\$ 700.00	\$ 700.00
Advertising	\$ 2,100.00	\$ 500.00	\$ 2,500.00
Website Design and Development	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Miscellaneous	\$ -	\$ 1,000.00	\$ 1,000.00
Office Total:	\$ 9,150.00	\$ 10,750.00	\$ 13,300.00

### **Operations Supplies**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
General Supplies	\$ 11,025.00	\$ 11,025.00	\$ 12,000.00
Caustic Soda	\$ 34,500.00	\$ 34,500.00	\$ 37,000.00
Pest control	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00
Safety equipment	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
Fuel/Mileage/Generator	\$ 5,400.00	\$ 7,150.00	\$ 6,500.00
Miscellaneous	\$ 2,500.00	\$ 5,400.00	\$ 10,000.00
Operations Total:	\$ 55,475.00	\$ 61,125.00	\$ 68,550.00

### **Utilities**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Garbage & Recycling	\$ 1,000.00	\$ 500.00	\$ 1,100.00
Power	\$ 62,000.00	\$ 43,000.00	\$ 71,500.00
Telephones/Internet	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
SCADA (WWTP & Reservoir)	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
Water (Drinking & TUD)	\$ 6,300.00	\$ 6,300.00	\$ 7,000.00
Propane	\$ 2,875.00	\$ 2,875.00	\$ 3,000.00
Utilities Total:	\$ 77,425.00	\$ 57,925.00	\$ 87,850.00
Service & Supplies Total:	\$ 142,050.00	\$ 129,800.00	\$ 169,700.00

## **PROFESSIONAL SERVICES**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Contracted General Manager	\$ 35,000.00	\$ 60,000.00	\$ 60,000.00
Audit/Accounting	\$ 8,750.00	\$ 10,000.00	\$ 10,000.00
Legal	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00
Engineering	\$ -	\$ 25,000.00	\$ 15,000.00
Precision & Condor Earth (sample testing)	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Professional Services	\$ 90,000.00	\$ 58,000.00	\$ 35,000.00
Professional Services - IT Support	\$ 4,200.00	\$ 5,000.00	\$ 6,500.00
Professional Services WDR - pH Study	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
Professional Services WDR - Sprayfield	\$ -	\$ 5,000.00	\$ 5,000.00
Professional Services Misc. GIS System	\$ -	\$ 15,000.00	\$ 15,000.00
Professional Services Misc.	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Professional Services Total:	\$ 218,950.00	\$ 257,000.00	\$ 227,500.00



## **REPAIR & MAINTENANCE**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
<b><u>Equipment</u></b>	\$ 10,000.00	\$ 21,000.00	\$ 12,000.00
<b><u>Vehicle</u></b>	\$ 5,000.00	\$ 7,875.00	\$ 6,000.00
Standard vehicle maintenance			
<b><u>Equipment/Storage Rental</u></b>	\$ -	\$ 1,000.00	\$ 1,000.00
<b><u>Plant Improvements</u></b>	\$ 4,200.00	\$ 3,000.00	\$ 7,500.00
<b><u>Maintenance &amp; Repair Disposal Facility</u></b>	\$ 1,000.00	\$ 1,500.00	\$ 2,500.00
Reservoir, Outfall, etc.			
<b><u>Collections Repairs</u></b>	\$ 500.00	\$ 1,000.00	\$ 1,000.00
Mainholes, line repairs, etc.			
<b><u>Miscellaneous</u></b>	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00
Repair & Maintenance Total:	\$ 24,200.00	\$ 38,375.00	\$ 33,000.00

### **License, Permits and Membership Fees**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Discharge Permit	\$ 24,687.00	\$ 24,972.15	\$ 26,000.00
Grinding Rock Permit	\$ 13,516.00	\$ 13,516.00	\$ 14,549.00
Collection System Permit	\$ 3,453.00	\$ 3,360.00	\$ 3,630.00
CSDA Membership Fee	\$ 4,358.00	\$ 4,100.00	\$ 4,600.00
Misc Membership	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
County Fees ( AP, Payroll, Tax roll assessments, etc.)	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Total:	\$ 54,014.00	\$ 53,948.15	\$ 56,779.00

### **Insurance**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
SDRMA - Liability/Property	\$ 26,897.00	\$ 27,508.00	\$ 30,100.00
Additional insurance	\$ -	\$ 2,000.00	\$ 2,000.00
Total:	\$ 26,897.00	\$ 29,508.00	\$ 32,100.00
LPMI Total:	\$ 80,911.00	\$ 83,456.15	\$ 88,879.00

### **Capital Outlay**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
<b>EQUIPMENT</b>			
All-Terrain Vehicle (ATV)	\$ -	\$ 17,000.00	\$ 28,000.00
<b>PROJECTS</b>			
Misc Projects	\$ -	\$ -	\$ 10,000.00
Sludge Removal Project	\$ 129,000.00	\$ 140,000.00	\$ -
Miscellaneous (10%)	\$ -	\$ 5,000.00	\$ 5,000.00
Capital Outlay Total:	\$ 129,000.00	\$ 162,000.00	\$ 43,000.00

### **Fixed Assets**

	2022/2023 Projected	2022/2023 Approved Budget	2023/2024 Budget
Computer	\$ 2,000.00	\$ 3,000.00	\$ 1,500.00
Burrow Rodent Control Device	\$ 9,600.00	\$ 2,200.00	\$ -
Miscellaneous Tools	\$ 1,020.00	\$ 3,000.00	\$ -
Miscellaneous Construction Equipment	\$ -	\$ 1,000.00	\$ 5,000.00
Fixed Assets Total:	\$ 12,620.00	\$ 9,200.00	\$ 6,500.00

**State Revolving Fund / USDA/ Misc. Grant Programs**

	2022/2023 Projected		2022/2023 Approved Budget		2023/2024 Budget
WWTP CONSTRUCTION PROJECT Design Plans / Construction	\$	559,552	\$	568,922	\$ -
COLLECTION SYSTEM CONSTRUCTION PROJECT Design Plans / Construction	\$	4,805,000	\$	5,256,896	\$ 451,896
WWTP/RESERVOIR PLANNING PROJECT	\$	-	\$	-	\$ 500,000
COLLECTIONS PLANNING PROJECT	\$	-	\$	-	\$ 500,000
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Grants Total:	\$	5,364,552	\$	5,825,818	\$ 1,451,896
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