

FINAL
2022 -23
FISCAL YEAR BUDGET

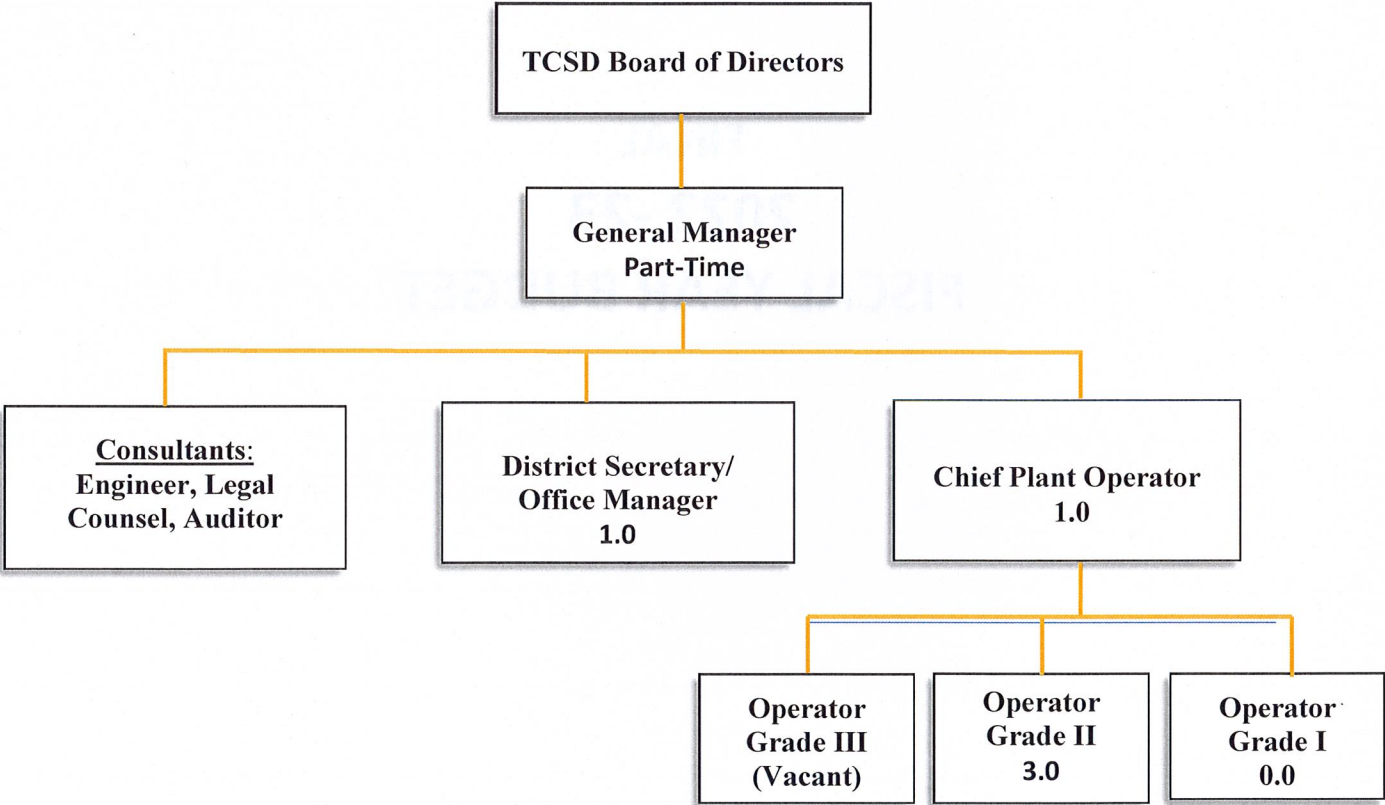
18050 Box Factory Road • (P.O. Box 1238) • Tuolumne, CA • (209) 928-3517

Tuolumne City Sanitary District Organization

Elected Officials: BOARD OF DIRECTORS

John Feriani, Board President
Wren Easter, Board Vice President
William Waters, Director
Jason Hart, Director
Sam Gonzales, Director

District Staff Organizational Chart



TUOLUMNE CITY SANITARY DISTRICT
BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2023

BUDGETARY AND FINANCIAL POLICIES FOR FY 2022/23

The Board of Directors in adopting the Budget hereby approves the following budgetary and financial policies and goals for the Fiscal Year:

1. Structurally Balanced Budget

The budget will be structurally balanced for the fiscal year. Cost controls and efficient use of District resources are top priorities.

2. Service Priorities

The annual budget process will be used to develop annual service priorities and the level and type of resources to fund those services.

3. User Fees will cover the Cost of Services Provided

Fees will be set at a level to recover costs and to establish adequate reserves; rate increases will only be considered when service demands require it.

4. One-Time Resources are for One-Time Uses

One-time resources such as grant funding will not be used to fund ongoing operations and are to be used for onetime purposes.

5. Capital Projects Budgeted Contemplate both One-Time and Ongoing Costs

When approving capital expenditures, the Board of Directors will consider both the capital (onetime) and operating (ongoing) components of costs.

6. Emergency, Operating and Mandated Reserves will be maintained

- Emergency reserves of 8% minimum and a 10% target are established based on the total annual operating budget and District Debt Service.
- Operating reserves of three (3) months (25%) of annual operating expense are established.

- Loan Reserves shall be maintained in accordance with the *Installment Sale Agreement* and *Trust Agreement* with the United States Department of Agriculture (USDA) dated as of June 1, 2012 and any future requirements.
- A *Property Tax Reserve* shall consist of all Property Taxes received during the fiscal year and shall accumulate annually until the Board determines that these funds are authorized for expenditure.
- A *Retirement Reserve* shall be maintained consisting of three percent (3%) of annual wages to be used in the event of any future unfunded liability in the retirement program.
- Other reserves shall be established as required by funding agencies and as determined by the Board of Directors.

7. Revenue Projections will be Conservative

Revenue projections are to be objectively prepared using a reasonably conservative approach.

8. Financial Reporting will use Generally Accepted Standards

The District will prepare annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

9. Appropriate Grants will be sought

The District will seek grants that address District priorities and are felt to provide a substantial net benefit. Priorities will be placed on grants that can correct facility deficiencies and reduce operating and maintenance costs. The District shall maintain support to ensure compliance with grant terms and requirements.

10. Debt Maintained at Appropriate Levels

The term of any new debt acquired will generally not exceed the life of the asset being acquired, capital leases, when used, will be part of a comprehensive strategy, and debt will not be used to fund operations.

11. Investments will be Conservatively Managed

Investments shall be managed with the priorities of safety of principal, liquidity (availability of cash), and yield (investment income).

FISCAL YEAR 2022/23 BUDGET SUMMARY

The Tuolumne City Sanitary District (*TCSD* or *District*) is a single purpose sewer District formed in July 1941 as a Special District under California Health & Safety Code Section 6400 et seq. The District currently operates a 350,000 gallon per day design flow wastewater treatment plant located in the unincorporated community of Tuolumne in Tuolumne County, California. The wastewater treatment plant (WWTP) serves a community population of approximately 1867 residents. The District has 723 total service connections with 676 of these connections being residential. The largest commercial customer within the District is the Black Oak Casino and Resort. The WWTP process includes activated sludge – extended aeration followed by secondary clarification. The Title 22 compliant effluent is piped to the District owned Grinding Rock Reservoir for storage and land application on the private Baker Ranch in accordance with a long-term disposal agreement.

The District funds its operations primarily through *User Fees*. These fees were last increased in January 2011. The fees are annually placed on the tax rolls as a *Sewer Assessment Charge* for most District customers. The District is estimating that it will collect \$1,089,420 in *sewer assessments* this fiscal year. This is approximately \$41,116 less than actual revenues received in fiscal year 2020-21 and approximately \$5,000 more than projected revenues for the 2021-22 fiscal year. These reductions are a result of the COVID-19 impacts on attendance at the Black Oak Casino. The District's two largest customers are the Tuolumne Band of the Me-Wuk Indians who own and operate the Black Oak Casino Resort and Rancheria, and the Summerville Union School District. The casino and school district are billed on a fee for service basis. These combined fees account for approximately 46.5% of the annual *sewer* revenues anticipated to be received in the 2022/23 FY. Other proposed revenues for this fiscal year include *Grant Funds*, *Connection Fees*, *Interest Income* and *Property Taxes*. A summary of the District's anticipated revenue is provided on Chart 1, page 7.

Currently the District budgets five (5) full-time equivalent (FTE) employees along with a part-time contract General Manager and a part-time contract District Engineer (see organizational chart on page 2). The full-time employees include the District Secretary/Office Manager, the Chief Plant Operator and three full-time Wastewater Operator II positions.

Budgeted amounts for personnel are identified under *Salaries & Benefits*. Overall, these costs are about \$18,063 more than budgeted amounts for the prior fiscal year. There are no proposed changes in staffing levels for the fiscal year. The *Wages* category includes an approximately three percent (3.0%) Cost of Living Adjustment (COLA) and Merit Increases for those employees eligible. In addition, a \$100 per month increase is proposed for health benefits. Currently employees receive \$1000 per month. *Retirement* costs are stable with an additional 3% of wages going to a retirement reserve fund.

The primary costs associated with the operation and maintenance of District facilities are identified in the individual *Budget Line Items*. *Services & Supplies* are up approximately \$12,750 over budgeted amounts last year based on anticipated expenses. *Professional Services* are down approximately \$109,000. *Repair & Maintenance* is down approximately \$27,625 due to the completion of certain activities last year. *Insurance, License, Permits & Membership Fees* are down just over \$5300 this year due to noticed premiums.

Proposed for this years' budget is a substantial increase in funding for construction activities. Most of these activities are 100% grant funded through the *State Revolving Fund (SRF) Program*. \$568,922 is budgeted for the Wastewater Treatment Plant (WWTP) construction grant and \$5,256,896 for the Collection System (CS) construction grant. The WWTP project should be completed by November this year and the WWCS project is proposed to commence construction on August 1, 2022 and be completed by November 2023. WWCS work will be focused on the Carter basin and will replace both mainlines and sewer laterals, as well as the repair and or replacement of sewer utility access holes. Sewer laterals on the customer's property is now eligible for funding.

The only equipment purchase proposed for this year under Capital Outlay is the replacement of All-Terrain Vehicle (ATV) for \$17,000. Under *Capital Outlay – Projects*, additional funding is identified for our tri-annual sludge removal project for \$140,000 and \$5000 for any unanticipated project needs. A summary of the individual *Budget Line Items* is provided on the following pages. Overall District expenses are identified on Chart 2 on page 8.

CHART 1 - REVENUE BY SOURCE

2022-23 FISCAL YEAR REVENUE

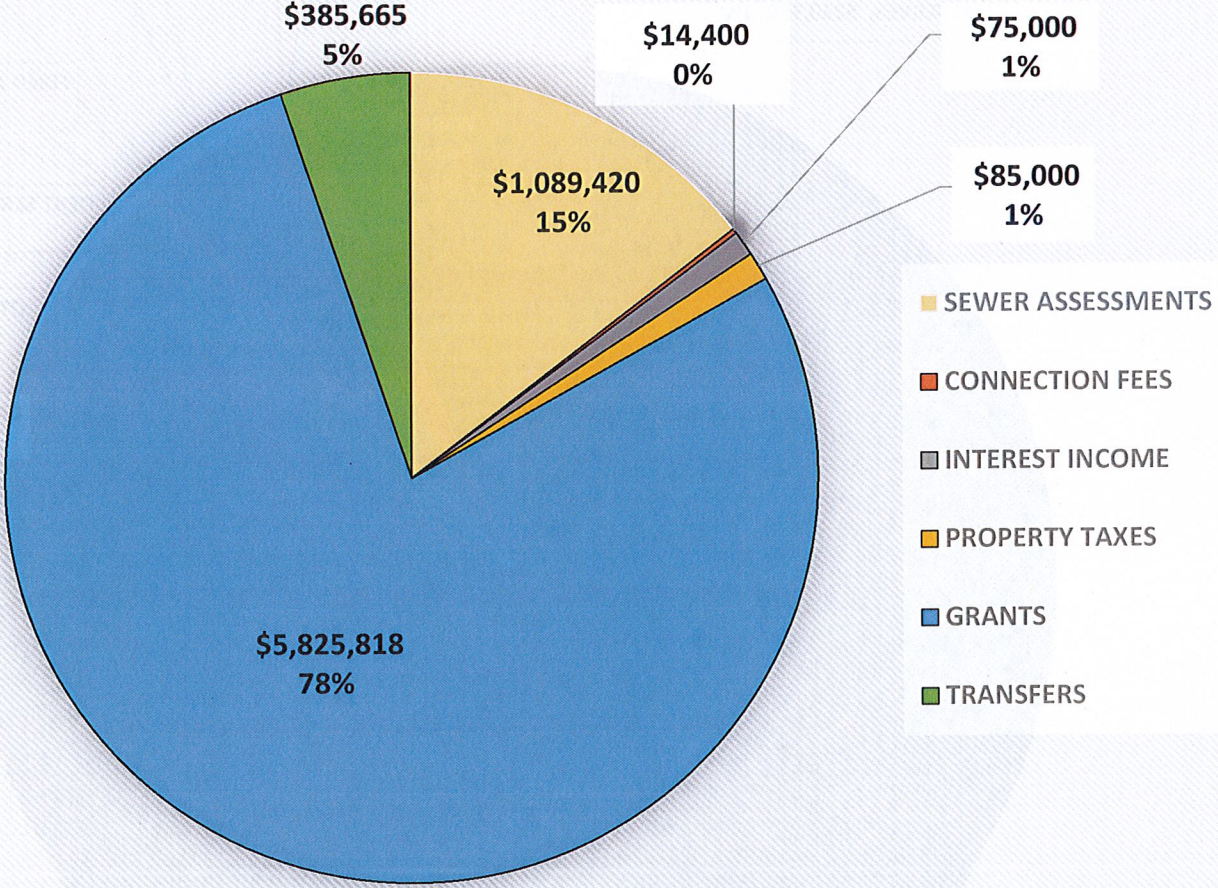
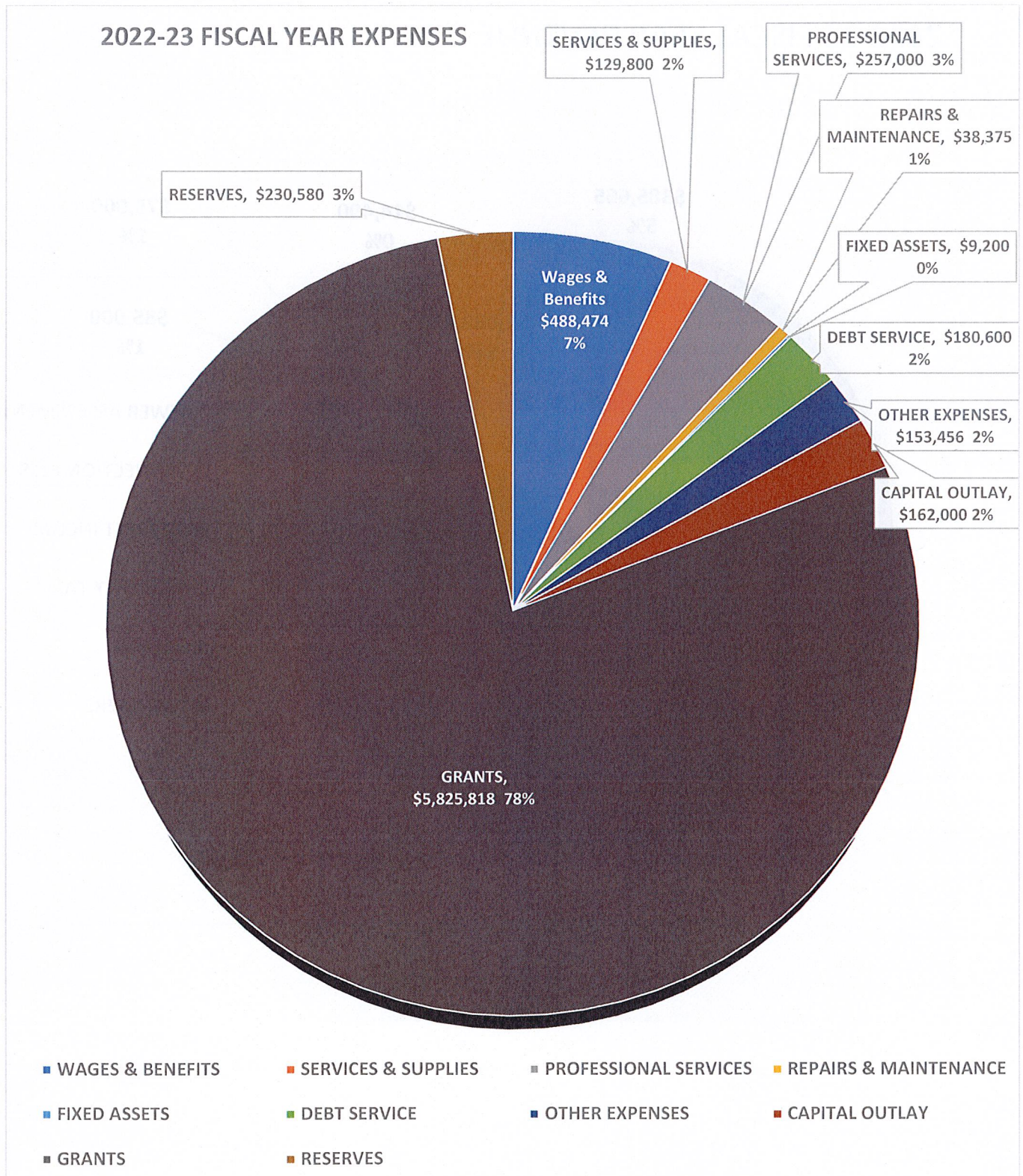


CHART 2.) Expenses by Category



In respect to personnel costs the proposed wage schedule below is recommended for approval to be effective January 1, 2023. The current wage schedule is proposed to be increased by approximately three percent (3%) to reflect the increase in the *cost of living*. Current employees would receive this increase on January 1, 2023 and would also be eligible for a *Merit Increase* of 5% on their anniversary date, provided the employee has not reached Step 5. *Merit Increases* are subject to satisfactory job performance. In addition, \$100 per month per employee is proposed to be added to the healthcare benefit.

TUOLUMNE CITY SANITARY DISTRICT HOURLY WAGE SCHEDULE (JANUARY 1, 2023)

JOB TITLE	POSITIONS	RANGE #	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
WASTEWATER OPERATIONS							
Wastewater Chief Plant Operator	1	32	\$33.54	\$35.21	\$36.97	\$38.82	\$40.76
Wastewater Operator - Grade 3	0	26	\$28.97	\$30.42	\$31.94	\$33.54	\$35.21
Wastewater Operator - Grade 2	3	22	\$26.28	\$27.59	\$28.97	\$30.42	\$31.94
Wastewater Operator - Grade 1	0	16	\$22.70	\$23.83	\$25.03	\$26.28	\$27.59
Wastewater Operator Trainee (OIT)		8	\$18.67	\$19.61	\$20.59	\$21.62	\$22.70
Wastewater Operator Intern		4	\$16.94	\$17.79	\$18.67	\$19.61	\$20.59
Laborer		1	\$15.74	\$16.53	\$17.35	\$18.22	\$19.13
ADMINISTRATION							
General Manager		Wages	Paid	Per	Contract	Part	Time
District Engineer		Wages	Paid	Per	Contract	Part	Time
District Secretary / Office Manager	1	32	\$33.54	\$35.21	\$36.97	\$38.82	\$40.76
Full Time Equivalent (FTE)							
TOTAL FTE POSITIONS	5						

2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
Actuals	Approved	Projected	Proposed	Approved

OPERATING REVENUE

Sewer Assessments

Total Operating Revenue:

\$ 1,130,536	\$ 1,110,024	\$ 1,084,420	\$ 1,089,420	\$ 1,089,420
1,130,536	1,110,024	1,084,420	1,089,420	1,089,420

NON-OPERATING REVENUE

Connection Fees
Interest Income
Property Tax Revenues
Misc. Income (COVID Relief)
SRF/USDA Planning Grants
SRF Construction - W/WTP
SRF Construction - Collection System
Transfer from Reserves - Sludge Removal
Transfer from Reserves

Total Non-Operating Revenue:

Total Revenue

\$ 64,800	\$ 14,400	\$ -	\$ 14,400	\$ 14,400
\$ 56,175	\$ 100,000	\$ 50,000	\$ 75,000	\$ 75,000
\$ 83,124	\$ 79,000	\$ 85,000	\$ 85,000	\$ 85,000
\$ -	\$ -	\$ 229,859	\$ -	\$ -
\$ -	\$ 50,000	\$ -	\$ -	\$ -
\$ 64,158	\$ 1,509,859	\$ 1,049,068	\$ 568,922	\$ 568,922
\$ -	\$ 500,000	\$ 500,000	\$ 5,256,896	\$ 5,256,896
\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000
\$ 534,201	\$ 652,148	\$ 701,461	\$ 245,665	\$ 245,665
802,458	2,905,407	2,615,388	6,385,883	6,385,883
1,932,994	4,015,431	3,699,808	7,475,303	7,475,303

OPERATING EXPENSES

Salaries & Benefits
Services & Supplies
Professional Services
Repairs & Maintenance
Insurance, License, Permits & Fees
Community Service District (CSD) Evaluation
Capital Outlay
Fixed Assets

Total Operating Expenses:

NON-OPERATING EXPENSES

Transfer from Reserves - Sludge Removal
Transfer to Property Tax Reserve
W/WTP/Disposal SRF Planning Grant
Collection System Planning SRF Grant
W/WTP SRF Construction Grant
Collection System SRF Construction Grant

Total Non-Operating Expenses:

\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000
\$ -	\$ -	\$ 312,859	\$ 15,000	\$ 15,000
\$ -	\$ 25,000	\$ -	\$ -	\$ -
\$ -	\$ 25,000	\$ -	\$ -	\$ -
\$ 64,158	\$ 1,509,859	\$ 1,049,068	\$ 568,922	\$ 568,922
\$ -	\$ 500,000	\$ 500,000	\$ 5,256,896	\$ 5,256,896
64,158	2,059,859	1,861,927	5,980,818	5,980,818

2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
Actuals	Approved	Projected	Proposed	Approved

DEBT SERVICE

USDA Interest Payments	\$	84,479	\$	82,600	\$	82,600	\$	80,600	\$	80,600
USDA Principle Payments	\$	95,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000

Total Debt Service Expenses: \$ 179,479 \$ 182,600 \$ 182,600 \$ 180,600 \$ 180,600

RESERVES

Pension Reserve Fund	\$	9,571	\$	10,200	\$	10,200	\$	10,580	\$	10,580
WWTP/Equipment Repl Reserve (232105)	\$	100,000	\$	42,000	\$	-	\$	-	\$	-
Collection System/Equipment Repl Reserve (232100)	\$	100,000	\$	50,000	\$	-	\$	-	\$	-
Sludge Handling Reserve (232110)	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000
WWTP Construction Reserve (232115)	\$	150,000	\$	150,000	\$	-	\$	-	\$	-
Collection System Construction Reserve (232120)	\$	150,000	\$	150,000	\$	-	\$	-	\$	-
Property Tax Reserve (9074)	\$	79,000	\$	79,000	\$	302,000	\$	15,000	\$	15,000
USDA Debt Service Reserve - <i>Restricted</i> (9079)	\$	-	\$	-	\$	-	\$	-	\$	-
USDA Depreciation Reserve - <i>Restricted</i> (9078)	\$	28,000	\$	20,000	\$	-	\$	-	\$	-
Emergency Reserve - <i>Restricted</i> (232130)	\$	10,473	\$	(18,984)	\$	-	\$	-	\$	-
Operating Reserve - <i>Restricted</i> (232135)	\$	25,961	\$	(47,543)	\$	-	\$	-	\$	-

Total Reserves Expenses: \$ 703,005 \$ 484,673 \$ 362,200 \$ 75,580 \$ 75,580

Total Expenses \$ 1,932,994 \$ 4,015,431 \$ 3,699,608 \$ 7,475,303 \$ 7,475,303

Increase In Cash \$ - \$ - \$ - \$ - \$ -

**TUOLUMNE CITY SANITARY DISTRICT
BUDGET FOR YEAR ENDING JUNE 30, 2023
BUDGET SUMMARY**

	2022-2023		2022-2023	
	Proposed		Approved	
REVENUE				
Sewer Assessments	\$	1,089,420	\$	1,089,420
Connection Fees	\$	14,400	\$	14,400
Interest Income	\$	75,000	\$	75,000
Property Tax Revenues	\$	85,000	\$	85,000
Grants	\$	5,825,818	\$	5,825,818
Transfer from Reserves - Sludge Removal	\$	140,000	\$	140,000
Transfer from Reserves	\$	245,665	\$	245,665
<hr/>				
Total Revenue:	\$	7,475,303	\$	7,475,303
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EXPENSES				
Salaries & Benefits	\$	488,474	\$	488,474
Services & Supplies	\$	129,800	\$	129,800
Professional Services	\$	257,000	\$	257,000
Repairs & Maintenance	\$	38,375	\$	38,375
Insurance, License, Permits & Fees	\$	83,456	\$	83,456
Community Service District (CSD) Evaluation	\$	70,000	\$	70,000
Capital Outlay	\$	162,000	\$	162,000
Fixed Assets	\$	9,200	\$	9,200
Debt Service	\$	180,600	\$	180,600
Grants	\$	5,825,818	\$	5,825,818
Reserves	\$	75,580	\$	75,580
Transfer from Reserves - Sludge Removal	\$	140,000	\$	140,000
Transfer to Property Tax	\$	15,000	\$	15,000
<hr/>				
Total Expenses:	\$	7,475,303	\$	7,475,303
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REVENUE

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
<u>Black Oak Casino Resort</u>			
Casino:	\$ 320,000.00	\$ 343,000.00	\$ 325,000.00
<i>(Fees are based on quarterly average flow and strength multiplied by the current sewer rate (52.75))</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	\$ 48,424.50	\$ 48,424.50	\$ 48,424.50
<u>Residential/Business:</u>	\$ 582,941.16	\$ 582,941.16	\$ 582,941.16
<u>Schools (3):</u>	\$ 54,347.00	\$ 56,951.00	\$ 54,347.00
Total:	\$ 1,084,419.88	\$ 1,110,023.88	\$ 1,089,419.88

Connection Fees

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Total:	\$ -	\$ 14,400.00	\$ 14,400.00

Property Tax Revenue - Non operating revenue

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Total:	\$ 85,000.00	\$ 79,000.00	\$ 85,000.00

Interest Income - Non operating revenue

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Total:	\$ 50,000.00	\$ 100,000.00	\$ 75,000.00

Salaries/Wages:

(current pay rates multiplified by 52 weeks)

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Office Manager/DS	\$ 81,702.40	\$ 81,702.40	\$ 83,553.60
Chief Plant Operator	\$ 81,702.40	\$ 81,702.40	\$ 83,553.60
Grade II Operator	\$ 64,012.00	\$ 64,012.00	\$ 65,468.00
Grade II Operator	\$ 59,519.20	\$ 59,519.20	\$ 63,928.80
Grade II Operator	\$ 53,060.80	\$ 53,060.80	\$ 56,177.60
Operator in Training (OIT)	\$ -	\$ -	\$ -
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
	\$ 350,596.80	\$ 350,596.80	\$ 363,281.60

Benefits:

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Medical/HSA Allowance	\$ 48,000.00	\$ 48,000.00	\$ 53,900.00

CalPERS Contributions

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Office Manager/DS	\$ 6,317.23	\$ 6,317.23	\$ 6,460.36
Chief Plant Operator	\$ 6,317.23	\$ 6,317.23	\$ 6,460.36
Grade II Operator	\$ 4,949.41	\$ 4,949.41	\$ 5,061.99
Grade II Operator	\$ 4,602.02	\$ 4,602.02	\$ 4,942.97
Grade I Operator	\$ 4,102.66	\$ 4,102.66	\$ 4,343.65
Operator in Training (OIT)	\$ -	\$ -	\$ -
On-call pay	\$ -	\$ -	\$ -
Over-timepay	\$ -	\$ -	\$ -
	\$ 26,288.55	\$ 26,288.55	\$ 27,269.34

Workmans comp

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Office Manager/DS	\$ 473.87	\$ 473.87	\$ 484.61
Chief Plant Operator	\$ 5,474.06	\$ 5,474.06	\$ 5,598.09
Grade II Operator	\$ 4,288.80	\$ 4,288.80	\$ 4,386.36
Grade II Operator	\$ 3,987.79	\$ 3,987.79	\$ 4,283.23
Grade I Operator	\$ 3,555.07	\$ 3,555.07	\$ 3,763.90
Operator in Training (OIT)	\$ -	\$ -	\$ -
Over-time wages	\$ 100.50	\$ 100.50	\$ 100.50
On-call pay: \$ 25/day	\$ 609.70	\$ 609.70	\$ 609.70
	\$ 18,489.79	\$ 18,489.79	\$ 19,226.39

Payroll Taxes

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Office Manager/DS	\$ 4,902.14	\$ 4,902.14	\$ 5,013.22
Chief Plant Operator	\$ 4,902.14	\$ 4,902.14	\$ 5,013.22
Grade II Operator	\$ 3,840.72	\$ 3,840.72	\$ 3,928.08
Grade II Operator	\$ 3,571.15	\$ 3,571.15	\$ 3,835.73
Grade I Operator	\$ 3,183.65	\$ 3,183.65	\$ 3,370.66
Operator in Training (OIT)	\$ -	\$ -	\$ -
Over-time wages	\$ 90.00	\$ 90.00	\$ 90.00
On-call pay: \$ 25/day	\$ 546.00	\$ 546.00	\$ 546.00
	<u>\$ 21,035.80</u>	<u>\$ 21,035.80</u>	<u>\$ 21,796.90</u>

Employee Education

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Includes:	\$ 1,000.00	\$ 5,500.00	\$ 2,500.00
Seminars / Webinars			
Wastewater Exams			

Employee Miscellaneous

Physical / Vaccines	\$ 100.00	\$ 500.00	\$ 500.00
Employment and Hep B			
<u>Total:</u>	<u>\$ 465,510.94</u>	<u>\$ 470,410.94</u>	<u>\$ 488,474.22</u>

SERVICE & SUPPLIES

Office Supplies

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Supplies	\$ 3,000.00	\$ 3,000.00	\$ 3,150.00
Postage	\$ 500.00	\$ 500.00	\$ 500.00
Computer Maint/Programming	\$ 500.00	\$ 1,000.00	\$ 1,000.00
Copier Contract	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
Office Cleaning	\$ -	\$ 700.00	\$ 700.00
Advertising	\$ 500.00	\$ 2,000.00	\$ 500.00
Website Design and Development	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Miscellaneous	\$ -	\$ 1,500.00	\$ 1,000.00
Office Total:	\$ 7,900.00	\$ 12,600.00	\$ 10,750.00

Operations Supplies

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
General Supplies	\$ 9,000.00	\$ 10,500.00	\$ 11,025.00
Caustic Soda	\$ 31,000.00	\$ 31,000.00	\$ 34,500.00
Pest control	\$ 1,000.00	\$ 1,000.00	\$ 1,050.00
Safety equipment	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
Fuel/Mileage/Generator	\$ 6,200.00	\$ 6,200.00	\$ 7,150.00
Miscellaneous	\$ -	\$ 5,000.00	\$ 5,400.00
Operations Total:	\$ 48,200.00	\$ 55,700.00	\$ 61,125.00

Utilities

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Garbage & Recycling	\$ 500.00	\$ 500.00	\$ 500.00
Power	\$ 41,500.00	\$ 35,000.00	\$ 43,000.00
Telephones/Internet	\$ 2,500.00	\$ 3,500.00	\$ 4,000.00
SCADA (WWTP & Reservoir)	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
Water (Drinking & TUD)	\$ 6,000.00	\$ 6,000.00	\$ 6,300.00
Propane	\$ 2,500.00	\$ 2,500.00	\$ 2,875.00
Utilities Total:	\$ 54,250.00	\$ 48,750.00	\$ 57,925.00
Service & Supplies Total:	\$ 110,350.00	\$ 117,050.00	\$ 129,800.00

PROFESSIONAL SERVICES

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Contracted General Manager	\$ 40,000.00	\$ 60,000.00	\$ 60,000.00
Audit/Accounting	\$ 8,500.00	\$ 10,000.00	\$ 10,000.00
Legal	\$ 3,000.00	\$ 50,000.00	\$ 3,000.00
Engineering	\$ 39,000.00	\$ 25,000.00	\$ 25,000.00
Precision & Condor Earth (sample testing)	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Professional Services	\$ 337,910.00	\$ 185,000.00	\$ 58,000.00
Professional Services - IT Support	\$ -	\$ -	\$ 5,000.00
Professional Services WDR - pH Study	\$ -	\$ -	\$ 40,000.00
Professional Services WDR - Sprayfield	\$ -	\$ -	\$ 5,000.00
Professional Services Misc. GIS System	\$ -	\$ -	\$ 15,000.00
Professional Services Misc.	\$ 9,650.00	\$ 12,000.00	\$ 12,000.00
Professional Services Total:	\$ 462,060.00	\$ 366,000.00	\$ 257,000.00

REPAIR & MAINTENANCE

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
<u>Equipment</u>	\$ 26,000.00	\$ 20,000.00	\$ 21,000.00
<u>Vehicle</u>	\$ 7,500.00	\$ 7,500.00	\$ 7,875.00
Standard vehicle maintenance			
<u>Equipment/Storage Rental</u>	\$ 500.00	\$ 5,000.00	\$ 1,000.00
<u>Plant Improvements</u>	\$ 6,500.00	\$ 7,500.00	\$ 3,000.00
<u>Maintenance & Repair Disposal Facility</u>	\$ 2,000.00	\$ 10,000.00	\$ 1,500.00
Reservoir, Outfall, etc.			
<u>Collections Repairs</u>	\$ 1,000.00	\$ 10,000.00	\$ 1,000.00
Mainholes, line repairs, etc.			
<u>Miscellaneous</u>	\$ 10,000.00	\$ 6,000.00	\$ 3,000.00
Repair & Maintenance Total:	\$ 53,500.00	\$ 66,000.00	\$ 38,375.00

License, Permits and Membership Fees

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Discharge Permit	\$ 23,783.00	\$ 22,600.00	\$ 24,972.15
Grinding Rock Permit	\$ 10,908.00	\$ 15,108.00	\$ 13,516.00
Collection System Permit	\$ 3,326.00	\$ 3,200.00	\$ 3,360.00
CSDA Membership Fee	\$ 4,054.00	\$ 4,000.00	\$ 4,100.00
Misc Membership	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
County Fees	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
AP, Payroll, Tax roll assessments, and LAFCO			
Total:	\$ 50,071.00	\$ 52,908.00	\$ 53,948.15

Insurance

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
SDRMA - Liability/Property	\$ 25,826.00	\$ 33,930.00	\$ 27,508.00
Additional insurance	\$ -	\$ 2,000.00	\$ 2,000.00
Total:	\$ 25,826.00	\$ 35,930.00	\$ 29,508.00
LPMI Total:	\$ 75,897.00	\$ 88,838.00	\$ 83,456.15

Capital Outlay

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
<u>EQUIPMENT</u>			
Ranger ATV	\$ -	\$ -	\$ 17,000.00
Switch -N- Go Dumpster	\$ 7,930.00	\$ 8,000.00	\$ -
Welding Equipment	\$ 6,966.00	\$ 7,500.00	\$ -
Skid Steer Loader Replacement	\$ 63,051.00	\$ 50,000.00	\$ -
<u>PROJECTS</u>			
Sludge Removal Project	\$ -	\$ -	\$ 140,000.00
Miscellaneous (10%)	\$ -	\$ 11,000.00	\$ 5,000.00
Pallet Storage Shelves - Blower Building	\$ 2,225.00	\$ 2,400.00	\$ -
Reservoir and Sprayfield Improvements	\$ 1,100.00	\$ 15,000.00	\$ -
Apple Colony Lift Station Replacement	\$ 35,000.00	\$ 25,000.00	\$ -
Landscaping - WWTP	\$ -	\$ -	\$ -
Total	\$ 116,272.00	\$ 118,900.00	\$ 162,000.00

Fixed Assets

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
Burrow Rodent Control Device	\$ -	\$ -	\$ 2,200.00
Computers	\$ -	\$ -	\$ 3,000.00
Miscellaneous Tools	\$ 1,085.00	\$ 2,600.00	\$ 3,000.00
Miscellaneous Construction Equipment	\$ 330.00	\$ 1,000.00	\$ 1,000.00
CCTV Laptop	\$ 1,230.00	\$ 1,500.00	\$ -
Fire Safe Cabinets (2)	\$ 4,646.00	\$ 6,000.00	\$ -
Total	\$ 7,291.00	\$ 11,100.00	\$ 9,200.00

State Revolving Fund / USDA/ Misc. Grant Programs

	2021/2022 Projected	2021/2022 Approved Budget	2022/2023 Budget
WWTP CONSTRUCTION PROJECT Design Plans / Construction	\$ 1,049,068	\$ 1,682,148	\$ 568,922
COLLECTION SYSTEM CONSTRUCTION PROJECT Design Plans / Construction	\$ 500,000	\$ 5,756,896	\$ 5,256,896
WWTP/DISPOSAL PLANNING PROJECT USDA	\$ -	\$ 75,000	\$ -
COLLECTIONS PLANNING PROJECT USDA	\$ -	\$ 100,000	\$ -
Grant Total:	\$ 1,549,068.00	\$ 7,614,044	\$ 5,825,818