

FINAL
2024 -25
FISCAL YEAR BUDGET
June 5, 2024

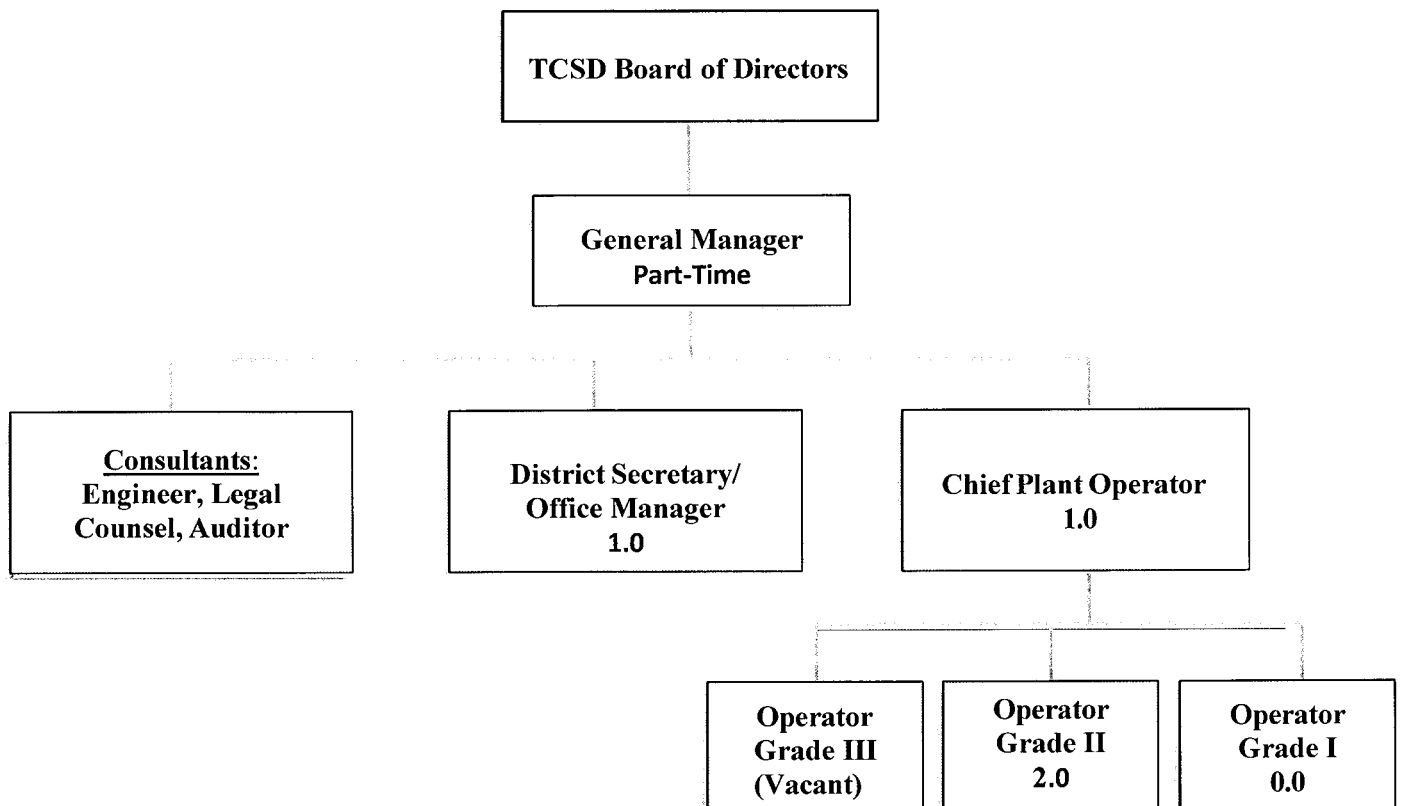
18050 Box Factory Road • (P.O. Box 1238) • Tuolumne, CA • (209) 928-3517

Tuolumne City Sanitary District **Organization**

Elected Officials: BOARD OF DIRECTORS

John Feriani, Board President,
Nick Ohler, Board Vice President
Wren Easter, Director
Jason Hart, Director
William Waters, Director

District Staff Organizational Chart



TUOLUMNE CITY SANITARY DISTRICT
BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2025

BUDGETARY AND FINANCIAL POLICIES FOR FY 2024/25

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 one-time 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 2024/25 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 provides sewer service to 1807 total *equivalent Dwelling Units* (EDU's) with 924 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 \$1,161,722 in *sewer service assessments* this fiscal year. This is approximately \$17,136 less than actual revenues received in fiscal year 2022-23 and approximately \$18,720 less than projected revenues for the 2023-24 fiscal year. The District's two largest customers are the Tuolumne Band of the Me-Wuk Indians (Tribe) 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. The combined fees received from the Tribe and school district account for approximately 49% of the annual *sewer* revenues anticipated to be received in the 2024/25 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 four (4) 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 two full- time Wastewater Operator II positions.

Budgeted amounts for personnel are identified under *Salaries & Benefits*. Overall, these costs are about \$176 less than budgeted amounts for the prior fiscal year. The *Wages* category includes an approximate six percent (6.0%) Cost of Living Adjustment (COLA) and Merit Increases for those employees eligible. *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 \$20,066 over budgeted amounts last year based on anticipated expenses. *Professional Services* are down approximately \$28,500. *Repairs & Maintenance* are anticipated to remain the same. *Insurance, License, Permits & Membership Fees* are up just over \$3,000 this year due to noticed premium increases.

Proposed for this years' budget is funding for construction activities associated with the completion of the Wastewater Treatment Plant (WWTP) Phase II Improvement Project. This project is 100% grant funded through the *State Revolving Fund (SRF) Program*. \$1,711,010 is budgeted for the Treatment Plant (TP) construction grant. The WWTP project shall commence construction in the summer of 2024 and should be completed in spring of 2025. WWTP work is focused on the Effluent Pipeline, Paving, and SCADA System.

The only equipment purchase proposed for this year under Capital Outlay is the replacement of an All-Terrain Vehicle (ATV) for \$32,000. Under *Capital Outlay – Projects*, \$55,000 additional funding is identified for miscellaneous projects. 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

2024-25 FISCAL YEAR REVENUE

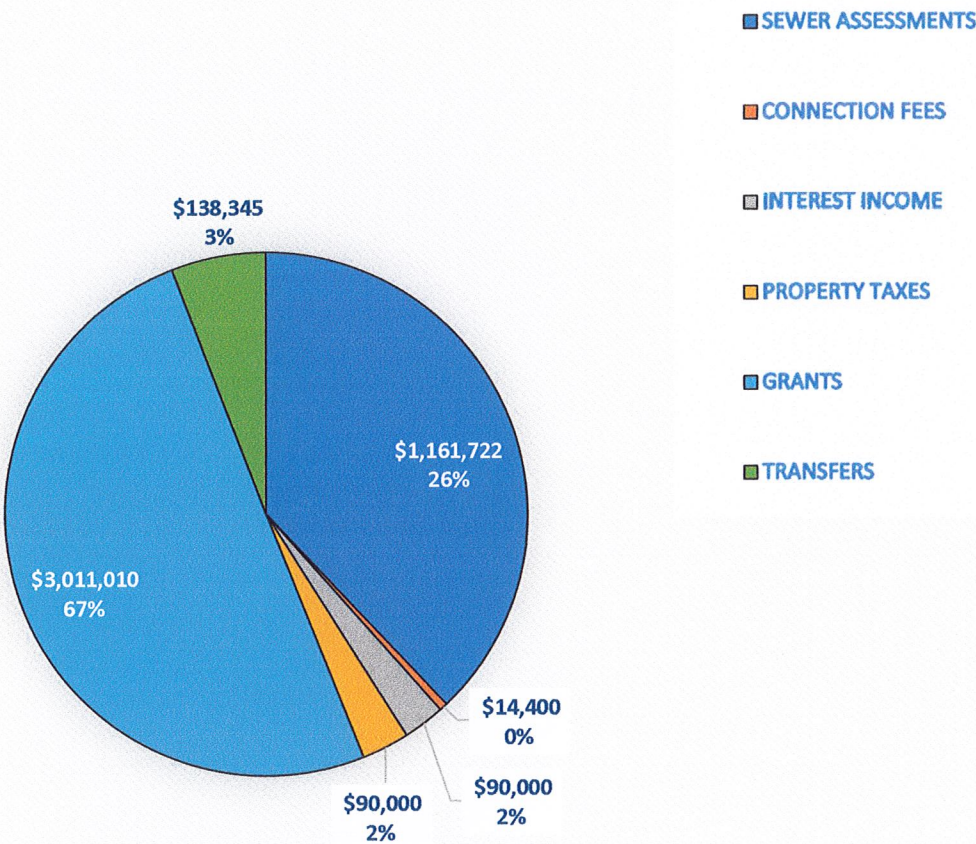
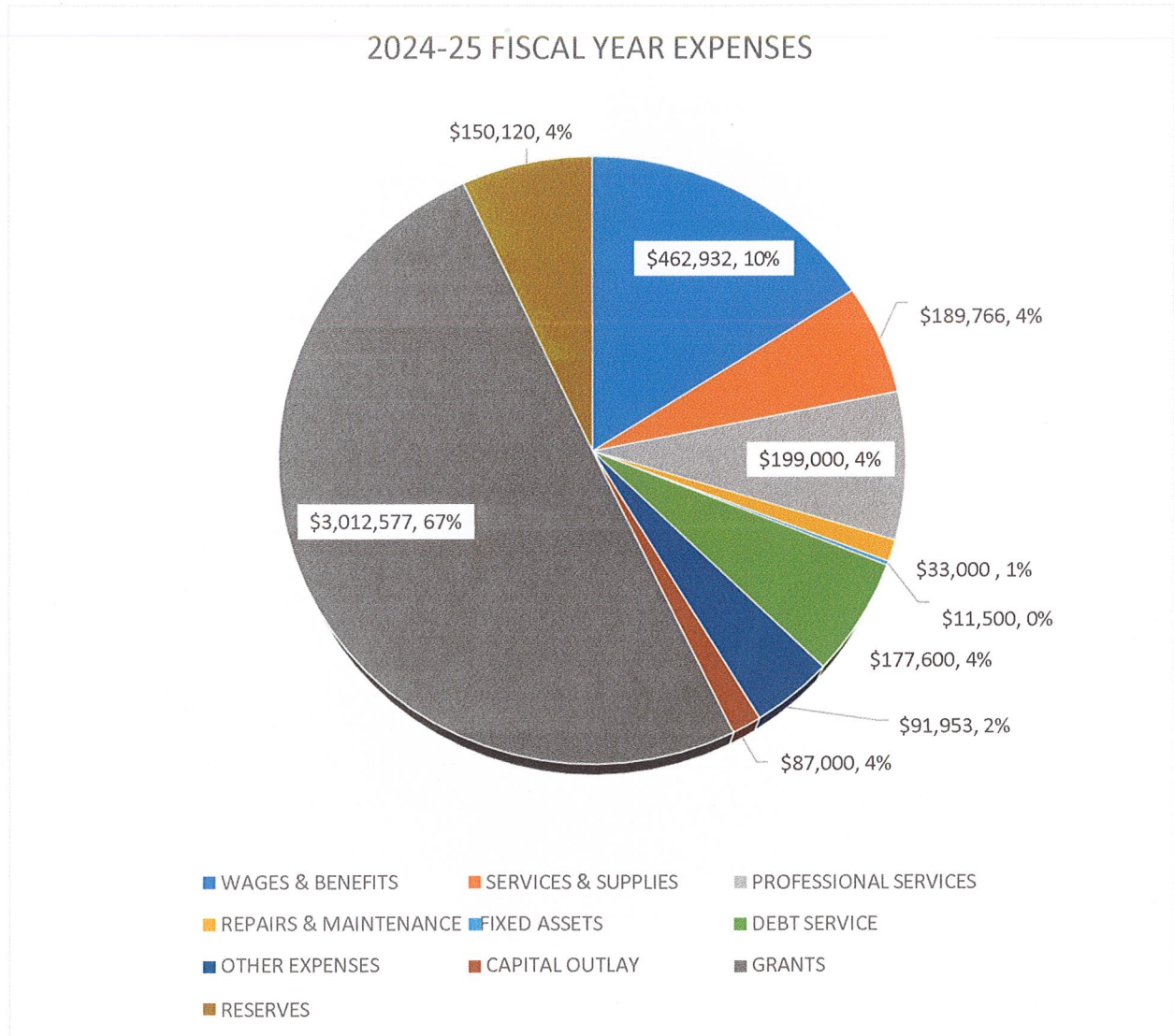


CHART 2.) Expenses by Category



In respect to personnel costs the proposed wage schedule below is recommended for approval to be effective January 1, 2025. The current wage schedule is proposed to be increased by approximately six percent (6%) to reflect the increase in the cost of living. Current employees would receive this increase on January 1, 2025, 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.

TUOLUMNE CITY SANITARY DISTRICT HOURLY WAGE SCHEDULE (JANUARY 1, 2025)

JOB TITLE	POSITIONS	RANGE #	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
WASTEWATER OPERATIONS							
Wastewater Chief Plant Operator	1	35	\$37.88	\$39.77	\$41.76	\$43.85	\$46.04
Wastewater Operator - Grade 3	0	29	\$32.72	\$34.36	\$36.08	\$37.88	\$39.77
Wastewater Operator - Grade 2	2	25	\$29.68	\$31.16	\$32.72	\$34.36	\$36.08
Wastewater Operator - Grade 1	0	19	\$25.64	\$26.92	\$28.27	\$29.68	\$31.16
Wastewater Operator Trainee (OIT)		11	\$21.09	\$22.15	\$23.26	\$24.42	\$25.64
Wastewater Operator Intern		7	\$19.13	\$20.09	\$21.09	\$22.15	\$23.26
Laborer		4	\$17.79	\$18.68	\$19.61	\$20.59	\$21.62
ADMINISTRATION							
General Manager		Wages	Paid	Per	Contract	Part	Time
District Engineer		Wages	Paid	Per	Contract	Part	Time
District Secretary / Office Manager	1	35	\$37.88	\$39.77	\$41.76	\$43.85	\$46.04
Full Time Equivalent (FTE)							
TOTAL FTE POSITIONS	4						

* A 2.5% wage adjustment is granted to Operators who achieve a Grade 4 or 5 Operator Certification.

2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
Actuals	Approved	Projected	Proposed	Approved

OPERATING REVENUE

Sewer Assessments

Total Operating Revenue:

\$ 1,178,858	\$ 1,097,428	\$ 1,180,442	\$ 1,161,722	
\$ 1,178,858	\$ 1,097,428	\$ 1,180,442	\$ 1,161,722	

NON-OPERATING REVENUE

Connection Fees

Interest Income

Property Tax Revenues

SRF Planning Grants

SRF Construction - W/WTP

SRF Construction - Collection System

Transfer from Reserves - Sludge Removal

Transfer from Reserves

Total Non-Operating Revenue:

Total Revenue

\$ -	\$ 14,400	\$ -	\$ 14,400	
\$ 107,607	\$ 75,000	\$ 75,000	\$ 90,000	
\$ 97,106	\$ 85,000	\$ 85,000	\$ 90,000	
\$ -	\$ 1,000,000	\$ -	\$ 1,300,000	
\$ 300,985	\$ -	\$ -	\$ 1,711,010	
\$ 3,737,684	\$ 451,896	\$ 1,254,644	\$ -	
\$ 128,838	\$ -	\$ -	\$ -	
\$ 78,880	\$ 169,359	\$ (31,275)	\$ 138,345	
\$ 4,451,100	\$ 1,795,655	\$ 1,383,369	\$ 3,343,755	
\$ 5,629,958	\$ 2,893,083	\$ 2,563,811	\$ 4,505,477	

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 to Reserves - Sludge Removal

Transfer to Property Tax Reserve

FEMA Project Cost (5%)

W/WTP/Reservoir SRF Planning Grant

Collection System Planning SRF Grant

W/WTP SRF Construction Grant

Collection System SRF Construction Grant

Total Non-Operating Expenses:

\$ 470,938	\$ 463,108	\$ 423,882	\$ 462,932	
\$ 141,152	\$ 169,700	\$ 156,387	\$ 189,766	
\$ 224,092	\$ 227,500	\$ 206,000	\$ 199,000	
\$ 17,123	\$ 33,000	\$ 41,620	\$ 33,000	
\$ 75,576	\$ 88,879	\$ 87,139	\$ 91,953	
\$ 13,630	\$ 30,000	\$ 1,000	\$ -	
\$ 128,838	\$ 43,000	\$ 4,700	\$ 87,000	
\$ 10,863	\$ 6,500	\$ 8,940	\$ 11,500	
\$ 1,082,212	\$ 1,061,687	\$ 929,667	\$ 1,075,150	
\$ 128,838	\$ -	\$ -	\$ -	
\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	
\$ -	\$ -	\$ -	\$ 1,567	
\$ -	\$ 500,000	\$ -	\$ 650,000	
\$ -	\$ 500,000	\$ -	\$ 650,000	
\$ 300,985	\$ -	\$ -	\$ 1,711,010	
\$ 3,737,684	\$ 451,896	\$ 1,254,644	\$ -	
\$ 4,252,507	\$ 1,536,896	\$ 1,339,644	\$ 3,102,577	

2022-2023 Actuals	2023-2024 Approved	2023-2024 Projected	2024-2025 Proposed
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DEBT SERVICE

USDA Interest Payments	\$ 80,529	\$ 78,600	\$ 78,600	\$ 77,600
USDA Principle Payments	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<u>Total Debt Service Expenses:</u>	<u>\$ 180,529</u>	<u>\$ 178,600</u>	<u>\$ 178,600</u>	<u>\$ 177,600</u>

RESERVES

Pension Reserve Fund (9076)	\$ 9,710	\$ 10,900	\$ 10,900	\$ 10,120
WWTP/Equipment Repl Reserve (9071)	\$ -	\$ -	\$ -	\$ -
Collection System/Equipment Repl Reserve (9071)	\$ -	\$ -	\$ -	\$ -
Sludge Handling Reserve (9071)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
WWTP Construction Reserve (9071)	\$ -	\$ -	\$ -	\$ -
Collection System Construction Reserve (9071)	\$ -	\$ -	\$ -	\$ -
Property/ Tax Reserve (9074)	\$ 55,000	\$ 55,000	\$ 55,000	\$ 90,000
USDA Debt Service Reserve - <i>Restricted</i> (9073)	\$ -	\$ -	\$ -	\$ -
USDA Depreciation Reserve - <i>Restricted</i> (9072)	\$ -	\$ -	\$ -	\$ -
Emergency Reserve - <i>Restricted</i> (9071)	\$ -	\$ -	\$ -	\$ -
Operating Reserve - <i>Restricted</i> (9071)	\$ -	\$ -	\$ -	\$ -
<u>Total Reserves Expenses:</u>	<u>\$ 114,710</u>	<u>\$ 115,900</u>	<u>\$ 115,900</u>	<u>\$ 150,120</u>

Total Expenses	\$ 5,629,958	\$ 2,893,083	\$ 2,563,811	\$ 4,505,447
Increase In Cash	\$ -	\$ -	\$ -	\$ -

**TUOLUMNE CITY SANITARY DISTRICT
BUDGET FOR YEAR ENDING JUNE 30, 2025
BUDGET SUMMARY**

		2024-2025 Proposed	2024-2025 Approved
REVENUE			
Sewer Assessments	\$	1,161,722	
Connection Fees	\$	14,400	
Interest Income	\$	90,000	
Property Tax Revenues	\$	90,000	
Grants	\$	3,011,010	
Transfer from Reserves	\$	138,345	
<hr/>			
Total Revenue:		\$ 4,505,477	\$ -
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EXPENSES			
Salaries & Benefits	\$	462,932	
Services & Supplies	\$	189,766	
Professional Services	\$	199,000	
Repairs & Maintenance	\$	33,000	
Insurance, License, Permits & Fees	\$	91,953	
Community Service District (CSD) Evaluation	\$	-	
Capital Outlay	\$	87,000	
Fixed Assets	\$	11,500	
Debt Service	\$	177,600	
Grants	\$	3,012,577	
Reserves	\$	150,120	
Transfer to Property Tax	\$	90,000	
Transfer to Reserves	\$	-	
<hr/>			
Total Expenses:		\$ 4,505,447	\$ -
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REVENUE

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
<u>Black Oak Casino Resort</u>			
Casino:	\$ 400,000.00	\$ 325,000.00	\$ 375,000.00
<i>(Fees are based on quarterly average flow and strength multiplied by the current sewer rate (52.75))</i>			
Hotel :	\$ 32,536.20	\$ 32,536.20	\$ 31,903.20
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	\$ 49,690.50	\$ 49,690.50
Car Wash	\$ 3,323.25	\$ -	\$ 3,323.25
Family Fun Center (Elevate)	\$ 7,260.50	\$ -	\$ 7,260.50
Hotel Expansion - Pools and Bar	\$ -	\$ -	\$ 6,912.36
<u>Residential/Business:</u>	\$ 587,371.16	\$ 587,371.16	\$ 587,371.16
<u>Schools (3):</u>	\$ 54,089.66	\$ 56,658.75	\$ 54,089.66
Total:	\$ 1,180,442.29	\$ 1,097,427.63	\$ 1,161,721.65

Connection Fees

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Total:	\$ -	\$ 14,400.00	\$ 14,400.00

Property Tax Revenue - Non operating revenue

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Total:	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00

Interest Income - Non operating revenue

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Total:	\$ 75,000.00	\$ 75,000.00	\$ 90,000.00

Salaries/Wages:

(current pay rates multiplied by 52 weeks)

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Office Manager/DS	\$ 86,912.80	\$ 86,912.80	\$ 92,404.00
Chief Plant Operator	\$ 86,912.80	\$ 86,912.80	\$ 94,712.80
Grade II Operator	\$ 68,099.20	\$ 68,099.20	\$ 72,404.80
Grade II Operator	\$ 60,330.40	\$ 60,330.40	\$ 68,952.00
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:	\$ 312,855.20	\$ 343,446.80	\$ 339,073.60

Benefits:

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Medical/HSA Allowance	\$ 52,800.00	\$ 52,800.00	\$ 57,600.00

CalPERS Contributions

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Office Manager/DS	\$ 6,674.90	\$ 6,674.90	\$ 7,272.19
Chief Plant Operator	\$ 6,674.90	\$ 6,674.90	\$ 7,453.90
Grade II Operator	\$ 5,230.02	\$ 5,230.02	\$ 5,698.26
Grade II Operator	\$ 4,633.37	\$ 4,633.37	\$ 5,426.52
Operator In Training (OIT)	\$ -	\$ 2,349.43	\$ -
Over-time wages:	\$ -	\$ -	\$ -
On-call pay:	\$ -	\$ -	\$ -
Total:	\$ 23,213.19	\$ 25,562.62	\$ 25,850.87

Workmans Compensation

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Office Manager/DS	\$ 504.09	\$ 504.09	\$ 535.94
Chief Plant Operator	\$ 5,823.16	\$ 5,823.16	\$ 6,345.76
Grade II Operator	\$ 4,562.65	\$ 4,562.65	\$ 4,851.12
Grade II Operator	\$ 4,042.14	\$ 4,042.14	\$ 4,619.78
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:	\$ 15,642.24	\$ 17,691.88	\$ 17,062.81

Payroll Taxes

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Office Manager/DS	\$ 5,214.77	\$ 5,214.77	\$ 5,544.24
Chief Plant Operator	\$ 5,214.77	\$ 5,214.77	\$ 5,682.77
Grade II Operator	\$ 4,085.95	\$ 4,085.95	\$ 4,344.29
Grade II Operator	\$ 3,619.82	\$ 3,619.82	\$ 4,137.12
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:	\$ 18,771.31	\$ 20,606.81	\$ 20,344.42

Employee Education

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Includes:	\$ 600.00	\$ 2,500.00	\$ 2,500.00
Seminars / Webinars			
Wastewater Exams			

Employee Miscellaneous

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Physical / Vaccines	\$ -	\$ 500.00	\$ 500.00
Total:	\$ 423,881.94	\$ 463,108.11	\$ 462,931.69

SERVICE & SUPPLIES

Office Supplies

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Supplies	\$ 3,350.00	\$ 3,350.00	\$ 3,551.00
Postage	\$ 500.00	\$ 500.00	\$ 500.00
Computer Maint/Programming	\$ -	\$ 1,350.00	\$ 1,350.00
Copier Contract	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
Office Cleaning	\$ -	\$ 700.00	\$ 700.00
Advertising	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00
Website Design and Development	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Miscellaneous	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Office Total:	\$ 10,250.00	\$ 13,300.00	\$ 13,501.00

Operations Supplies

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
General Supplies	\$ 12,000.00	\$ 12,000.00	\$ 12,720.00
Caustic Soda	\$ 38,600.00	\$ 37,000.00	\$ 43,000.00
Pest control	\$ 1,050.00	\$ 1,050.00	\$ 1,200.00
Safety equipment	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
Fuel/Mileage/Generator	\$ 5,600.00	\$ 6,500.00	\$ 6,890.00
Miscellaneous	\$ -	\$ 10,000.00	\$ 10,000.00
Operations Total:	\$ 58,250.00	\$ 68,550.00	\$ 75,810.00

Utilities

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Garbage & Recycling	\$ 500.00	\$ 1,100.00	\$ 1,100.00
Power	\$ 71,500.00	\$ 71,500.00	\$ 82,225.00
Telephones/Internet	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
SCADA (WWTP & Reservoir)	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
Water (Drinking & TUD)	\$ 7,000.00	\$ 7,000.00	\$ 7,700.00
Propane	\$ 2,637.00	\$ 3,000.00	\$ 3,180.00
Utilities Total:	\$ 87,887.00	\$ 87,850.00	\$ 100,455.00
Service & Supplies Total:	\$ 156,387.00	\$ 169,700.00	\$ 189,766.00

PROFESSIONAL SERVICES

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Contracted General Manager	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Audit/Accounting	\$ 11,000.00	\$ 10,000.00	\$ 11,500.00
Legal	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
Engineering	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
Precision & Condor Earth (sample testing)	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Professional Services	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Professional Services - IT Support	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
Professional Services WDR - pH Study	\$ 40,000.00	\$ 40,000.00	\$ 10,000.00
Professional Services WDR - Sprayfield	\$ 5,000.00	\$ 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:	\$ 206,000.00	\$ 227,500.00	\$ 199,000.00

REPAIR & MAINTENANCE

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
<u>Equipment</u>	\$ 9,000.00	\$ 12,000.00	\$ 12,000.00
<u>Vehicle</u>	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Standard vehicle maintenance			
<u>Equipment/Storage Rental</u>	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00
<u>Plant Improvements</u>	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00
<u>Maintenance & Repair Disposal Facility</u>	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00
Reservoir, Outfall, etc.			
<u>Collections Repairs</u>	\$ 14,620.00	\$ 1,000.00	\$ 1,000.00
Mainholes, line repairs, etc.			
<u>Miscellaneous</u>	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Repair & Maintenance Total:	\$ 41,620.00	\$ 33,000.00	\$ 33,000.00

License, Permits and Membership Fees

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Discharge Permit	\$ 26,785.00	\$ 26,000.00	\$ 28,124.25
Grinding Rock Permit	\$ 14,549.00	\$ 14,549.00	\$ 15,195.00
Collection System Permit	\$ 3,746.00	\$ 3,630.00	\$ 3,933.30
CSDA Membership Fee	\$ 4,095.00	\$ 4,600.00	\$ 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:	\$ 57,175.00	\$ 56,779.00	\$ 59,852.55

Insurance

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
SDRMA - Liability/Property	\$ 29,821.00	\$ 30,100.00	\$ 30,100.00
Additional insurance	\$ 142.50	\$ 2,000.00	\$ 2,000.00
Total:	\$ 29,963.50	\$ 32,100.00	\$ 32,100.00
LPMI Total:	\$ 87,138.50	\$ 88,879.00	\$ 91,952.55

Capital Outlay

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
EQUIPMENT			
All-Terrain Vehicle (ATV)	\$ -	\$ 28,000.00	\$ 32,000.00
PROJECTS			
Conex Drainage Improvement	\$ -	\$ -	\$ 5,000.00
Dam V-Notch Weir	\$ -	\$ -	\$ 7,500.00
Clarifier Improvements	\$ -	\$ -	\$ 5,000.00
Fence Drainage Improvements	\$ -	\$ -	\$ 7,500.00
East Bay Alley Trench Project	\$ -	\$ -	\$ 10,000.00
Miscellaneous Projects	\$ 4,700.00	\$ 5,000.00	\$ 20,000.00
Capital Outlay Total:	\$ 4,700.00	\$ 33,000.00	\$ 87,000.00

Fixed Assets

	2023/2024 Projected	2023/2024 Approved Budget	2024/2025 Budget
Computer	\$ -	\$ 1,500.00	\$ 1,500.00
Miscellaneous Tools	\$ 3,939.98	\$ 5,000.00	\$ 5,000.00
Miscellaneous Construction Equipment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Fixed Assets Total:	\$ 8,939.98	\$ 11,500.00	\$ 11,500.00

State Revolving Fund / USDA/ Misc. Grant Programs

	2023/2024 Projected		2023/2024 Approved Budget		2024/2025 Budget
WWTP CONSTRUCTION PROJECT Design Plans / Construction	\$	500,000	\$	-	\$ 1,711,010
COLLECTION SYSTEM CONSTRUCTION PROJECT Design Plans / Construction	\$	451,896	\$	451,896	\$ -
WWTP/RESERVOIR PLANNING PROJECT	\$	-	\$	500,000	\$ 650,000
COLLECTIONS PLANNING PROJECT	\$	-	\$	500,000	\$ 650,000
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Grants Total:	\$	951,896	\$	1,451,896	\$ 3,011,010
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