

2023/24 ADOPTED BUDGET
2022/23 8 MONTH ACTUAL + 4 MONTH PROJECTED TO 6/30/2023
2021/22 ACTUAL YEAR END TOTALS

	PROPOSED BUDGET 2023/2024	-----COMBINED-----			-----GENERAL DISTRICT-----			-----IMPROVEMENT DISTRICT A-----		
		2022/23 BUDGET	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22
OPERATING REVENUES * -----										
Water Sales ¹	8,128,150 ⁽¹⁾	7,327,872	6,178,880	7,479,970	6,969,268	5,829,843	7,042,353	5,927,691	4,680,715	5,586,859
Water Services	33,214	5,200	69,480	22,629	33,214	69,180	22,629	-	300	-
Service Contracts	34,488	34,488	25,990	34,678	34,488	25,990	34,678	-	-	-
CWA/MET Fixed Costs	929,711	1,003,181	876,487	988,776	929,711	876,487	988,776	-	-	-
Meter Charges	792,179	796,414	779,411	783,777	320,850	322,703	324,588	471,329	456,708	459,188
Pump Zone Charges	1,477,220	1,429,250	1,330,447	1,656,249	448,819	430,263	542,855	1,028,400	900,183	1,113,393
Total Operating Revenues	<u>11,394,962</u>	<u>10,596,405</u>	<u>9,260,695</u>	<u>10,966,078</u>	<u>8,736,351</u>	<u>7,554,467</u>	<u>8,955,881</u>	<u>7,427,420</u>	<u>6,037,906</u>	<u>7,159,440</u>
OPERATING EXPENSES -----										
SOURCE OF SUPPLY:								* 2,577.0 ac.ft.	* 3,265.3 ac.ft.	* 3,081.5 ac.ft.
Purchased Water - SDCWA	5,725,095	5,262,162	5,204,130	6,427,999	5,725,094	5,204,130	6,427,999	4,768,809	4,331,678	5,149,242
Purchased Water - Local	400,000	16,400	3,716	2,863	400,000	3,716	2,863	-	-	-
CWA/MET Fixed Costs	929,711	1,003,181	879,813	1,003,219	929,711	879,813	1,003,219	-	-	-
Total	<u>7,054,806</u>	<u>6,281,743</u>	<u>6,087,659</u>	<u>7,434,081</u>	<u>7,054,805</u>	<u>6,087,659</u>	<u>7,434,081</u>	<u>4,768,809</u>	<u>4,331,678</u>	<u>5,149,242</u>
PUMPING:										
Salaries & Wages	26,950	25,392	15,918	22,170	72	63	866	26,878	15,855	21,304
Power	1,754,556	1,540,100	1,772,656	1,909,839	566,000	574,868	569,587	1,188,556	1,197,788	1,340,253
Maintenance	67,145	78,000	135,394	83,380	8,645	3,645	10,891	58,500	131,749	72,490
Total	<u>1,848,651</u>	<u>1,643,492</u>	<u>1,923,968</u>	<u>2,015,390</u>	<u>574,717</u>	<u>578,576</u>	<u>581,344</u>	<u>1,273,934</u>	<u>1,345,391</u>	<u>1,434,046</u>
WATER TREATMENT:										
Salaries & Wages	107,867	52,727	63,671	60,792	46,499	10,181	13,190	61,368	53,490	47,602
Supplies/Chlorine	54,715	35,000	58,530	48,026	5,200	5,185	3,834	49,515	53,345	44,192
Maintenance & Wtr. Testing	33,533	33,200	24,100	22,268	8,533	1,105	4,889	25,000	22,995	17,379
Power	2,800	3,200	2,765	2,181	2,700	2,705	1,848	100	60	334
Total	<u>198,915</u>	<u>124,127</u>	<u>149,065</u>	<u>133,267</u>	<u>62,932</u>	<u>19,175</u>	<u>23,761</u>	<u>135,983</u>	<u>129,890</u>	<u>109,506</u>
TRANSMISSION & DISTRIBUTION:										
Salaries & Wages	266,665	228,402	227,387	179,484	119,311	102,281	98,587	147,355	125,106	80,897
Materials & Supplies	2,500	4,200	1,478	1,928	1,500	565	1,414	1,000	913	513
Telemetry	20,017	7,200	38,396	27,939	12,017	16,501	9,616	8,000	21,895	18,322
Engineering	-	-	-	333	-	-	111	-	-	222
Maintenance	43,606	161,747	13,847	89,528	18,606	7,010	45,707	25,000	6,837	43,821
Signal Channel	321	1,500	64	907	-	-	802	321	64	105
Total	<u>333,109</u>	<u>403,049</u>	<u>281,172</u>	<u>300,116</u>	<u>151,434</u>	<u>126,357</u>	<u>156,238</u>	<u>181,676</u>	<u>154,815</u>	<u>143,879</u>

¹ Combined Water Sales figures have been reduced by the amount allocated for IDA purchased water to eliminate duplication of inter-district exchange.

**2022/23 PROPOSED BUDGET
2021/22 9 MONTH ACTUAL + 3 MONTH PROJECTED TO 6/30/2022
2020/21 ACTUAL YEAR END TOTALS**

	PROPOSED BUDGET 2023/2024	-----COMBINED-----			-----GENERAL DISTRICT-----			-----IMPROVEMENT DISTRICT A-----		
		2022/23 BUDGET	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22
CUSTOMER EXPENSE:										
Salaries & Wages	114,540	97,174	101,044	106,222	57,136	48,185	47,731	57,404	52,859	58,491
Meter Repair & Maintenance	3,050	10,000	3,071	8,120	2,800	2,818	108	250	253	8,013
Total	117,590	107,174	104,115	114,340	59,936	51,003	47,838	57,654	53,112	66,503
GENERAL & ADMINISTRATIVE:										
Salaries & Wages	443,470	453,198	338,555	372,058	188,918	143,919	164,852	254,552	194,636	207,206
Benefits	548,162	474,045	747,563	(354,679)	234,369	229,548	(203,779)	313,793	518,015	(150,900)
Professional Services-SGMA	25,000	7,000	178,862	16,607	10,650	75,921	6,916	14,350	102,941	9,690
Legal Fees	40,000	55,000	53,988	61,291	17,040	22,748	25,511	22,960	31,240	35,779
Accounting/Audit Fees	21,500	16,500	9,792	40,785	9,159	9,396	17,007	12,341	396	23,778
Insurance	75,846	66,103	68,555	64,038	32,310	25,359	30,034	43,536	43,197	34,005
Auto Expense	28,500	23,500	24,406	36,625	12,141	10,823	18,420	16,359	13,583	18,204
Telephone Expense	10,400	14,215	13,074	13,710	4,430	5,575	5,760	5,970	7,498	7,950
Uniform Expense	3,450	3,510	2,521	3,817	1,470	1,075	1,593	1,980	1,446	2,224
Office Expense	18,760	15,265	18,437	29,353	7,992	7,852	14,229	10,768	10,585	15,124
Postage Expense	4,000	2,000	4,785	3,811	1,704	2,040	1,567	2,296	2,745	2,244
Computer Expense	34,200	29,710	43,224	34,926	14,569	14,620	14,628	19,631	28,604	20,298
License/Permits/LAFCO/Fees	23,000	16,600	23,516	20,698	9,798	8,498	10,776	13,202	15,018	9,922
Utilities	5,500	4,200	3,756	4,870	2,343	1,599	2,040	3,157	2,157	2,831
Medical Exams/Physicals	-	-	-	285	-	-	118	-	-	167
Manager Expense	4,500	500	5,902	8,082	1,917	2,475	3,367	2,583	3,426	4,715
115% Debt Service Reserve	466,521	540,725	-	-	393,805	-	-	72,716	-	-
Education/Training Expense	2,500	-	4,954	6,347	1,065	2,103	3,449	1,435	2,852	2,898
Membership Fees	17,000	16,000	20,957	16,897	7,242	6,996	7,062	9,758	13,961	9,834
Total	1,772,309	1,738,071	1,562,847	379,521	950,923	570,546	123,549	821,387	992,301	255,969
GENERAL PLANT:										
Salaries & Wages	87,810	79,631	51,847	49,544	37,407	22,023	20,547	50,403	29,824	28,997
Maintenance	32,000	13,500	32,350	32,040	13,632	13,812	12,333	18,368	18,538	19,707
Safety Programs/Equip.	2,800	1,500	3,195	1,030	1,193	1,268	427	1,607	1,927	604
Small Tools	4,500	1,200	5,111	2,349	1,917	2,146	971	2,583	2,965	1,379
Supplies	2,000	1,000	2,912	645	852	1,233	266	1,148	1,679	378
Radio Maintenance	550	550	488	483	234	228	153	316	260	330
Property Tax & Obsolete Inventory	847	850	361	16,364	500	361	355	347	-	16,009
Depreciation	639,093	778,514	659,101	659,101	291,070	291,070	291,070	348,023	368,031	368,032
Total	769,600	876,745	755,366	761,556	346,805	332,142	326,122	422,795	423,224	435,434
TOTAL OPERATING EXPENSE	12,094,978	11,174,401	10,864,192	11,138,270	9,201,550	7,765,459	8,692,934	7,662,237	7,430,410	7,594,581
OPERATING MARGIN	(700,016)	(577,996)	(1,603,497)	(172,192)	(465,198)	(210,992)	262,948	(234,817)	(1,392,504)	(435,141)

2022/23 PROPOSED BUDGET
2021/22 9 MONTH ACTUAL + 3 MONTH PROJECTED TO 6/30/2022
2020/21 ACTUAL YEAR END TOTALS

	PROPOSED BUDGET 2023/2024	-----COMBINED-----			-----GENERAL DISTRICT-----			-----IMPROVEMENT DISTRICT A-----		
		2022/23 BUDGET	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22	PROPOSED BUDGET 2023/2024	2022/23 PROJECTED TO 06/30/23	2021/22 ACTUAL 06/30/22
OPERATING MARGIN - from page 2	(700,016)	(577,996)	(1,603,497)	(172,192)	(465,198)	(210,992)	262,948	(234,817)	(1,392,504)	(435,141)
NON-OPERATING REVENUES										
Tax Revenue - General	507,212	384,832	480,692	520,267	428,949	430,135	438,846	78,263	50,557	81,421
Water Availability	92,936	68,935	84,745	96,776	64,882	65,248	67,752	28,054	19,497	29,023
MET Stand-by credit	-	107,731	-	107,621	-	-	80,059	-	-	27,562
MET Ready-to-Serve charge	-	-	-	-	-	-	-	-	-	-
Connection Fees/Debt Service Interest	(147,349)	(150,406)	(65,297)	(150,375)	(123,225)	(48,664)	(126,252)	(24,124)	(16,633)	(24,124)
SDCWA-Infrastructure Access Charge Collected	30,100	31,140	29,520	30,612	30,100	29,520	30,612	-	-	-
Misc. Income & Lease Fees	127,484	117,942	151,117	313,498	-	2,402	140,232	127,484	148,715	173,266
Interest on Investments & Deliq. Accts.	116,216	48,500	114,645	(79,508)	72,500	80,616	(120,283)	43,716	47,746	40,775
County Contribution to Fire Protection	-	-	-	6,421	-	-	6,421	-	-	-
	-	-	-	-	-	-	-	-	-	-
NON-OPERATING EXPENSES										
Water Availability to Capital Reserve	(92,936) ⁽²⁾	(68,935)	(84,745)	(96,247)	(64,882)	(65,248)	(67,645)	(28,054)	(19,497)	(28,601)
MET Stand-by charge to Capital	-	(107,730)	-	(107,621)	-	-	(80,059)	-	-	(27,562)
MET Ready-to-serve to Capital	-	-	-	-	-	-	-	-	-	-
Conn. Fees/Debt Int Exp. to Capital	147,349 ⁽³⁾	150,406	65,262	150,375	123,225	48,664	126,252	24,124	16,598	24,124
SDCWA-Infrastructure Access Charge	(40,246) ⁽⁴⁾	(41,286)	(39,569)	(40,202)	(30,100)	(30,105)	(30,738)	(10,146)	(9,464)	(9,464)
50% Invest Rev. to Capital Reserve	(40,750) ⁽⁵⁾	(32,250)	(48,942)	(14,517)	(36,250)	(37,679)	(10,402)	(4,500)	(11,263)	(4,116)
Transfer Fire Protection Funds to Fire	-	-	-	(308)	-	-	(904)	-	-	595
Trans. to Capital Reserves	- ⁽⁶⁾	(130,506)	-	-	-	-	-	-	-	-
Transfer from Rate Stabilization Fund	-	199,620	1,166,397	-	-	-	-	-	1,166,397	-
Total Non-Operating Revenues	700,016	577,993	1,853,826	736,791	465,198	474,888	453,891	234,817	1,392,653	282,900
NET MARGIN	0	1	250,329	564,599	(0)	263,897	716,839	0	149	(152,241)

RECAP	TOTAL INCOME	12,094,978	11,174,398	11,114,521	11,702,869	9,201,549	8,029,356	9,409,772	7,662,237	7,430,559	7,442,340
	TOTAL EXPENSE	12,094,978	11,174,398	10,864,191	11,138,270	9,201,550	7,765,459	8,692,934	7,662,237	7,430,410	7,594,581
	NET MARGIN	0	0	250,330	564,599	(0)	263,897	716,839	0	149	(152,241)

TRANSFERS TO CAPITAL RESERVE

- ² Water Availability district wide to capital reserve
- ³ Connection fees transferred to capital. Debt service interest transferred to capital
- ⁴ SDCWA Infrastructure Access Charge \$4.24 EDU - direct pass through 7/1/21.
- ⁵ 50% of investment earnings to capital reserve
- ⁶ Transfer to Capital Fund for CIP Projects