

FY25 Budget | Draft



Account Number	Description	FY23 Budget Actuals	FY24 Budget Adj	FY25 Budget (Proposed)	FY25 Domestic Revenue & Charges	FY25 Irrigation Revenue & Charges	FY25 Utica Revenue & Charges	FY25 Reserves	Comments
				\$91,033	-\$0	\$0	\$0		
	REVENUES	\$2,492,963	\$2,937,477	\$4,077,082	\$3,303,807	\$312,242	\$370,000	\$91,033	
	Operating Revenues	\$2,091,663	\$2,207,277	\$2,290,582	\$1,759,425	\$147,000	\$370,000	\$14,157	
01	Water Sales:	\$1,993,663	\$2,151,277	\$2,276,582	\$1,759,425	\$147,000	\$370,000	\$157	
	Domestic, Irrigation & Utica	\$1,962,163	\$2,133,277	\$2,258,582	\$1,741,425	\$147,000	\$370,000	\$157	
01-4100	Domestic	\$1,830,000	\$1,583,114	\$1,741,425	\$1,741,425				
01-4105	Irrigation	\$132,000	\$180,000	\$147,000		\$147,000			
01-4106	Utica Conveyance Fees		\$370,000	\$370,000			\$370,000		
01-4107	Utica Irrigation Water Sales	\$163	\$163	\$157				\$157	
	Other Water Related	\$31,500	\$18,000	\$18,000	\$18,000				
01-4120	Hydrant meters	\$2,000	\$2,000	\$2,000	\$2,000				
01-4160	Penalties	\$22,500	\$10,000	\$10,000	\$10,000				
01-4180	Other - Water related	\$7,000	\$5,000	\$5,000	\$5,000				
01-4189	Meter Reset Fees	\$1,000	\$1,000	\$1,000	\$1,000				
01	Connection Fees:	\$98,000	\$56,000	\$14,000	\$0			\$14,000	
01-4190	Domestic	\$98,000	\$56,000	\$14,000				\$14,000	
01-4190	Irrigation	\$0	\$0	\$0		\$0			
01	Non-Operating Revenues	\$401,300	\$730,200	\$1,786,500	\$1,544,382	\$165,242	\$0	\$76,876	
01-4195	CV Autogate	\$7,100	\$1,500	\$1,500	\$1,500				
01-4200	Interest Earned	\$57,000	\$110,000	\$70,000				\$70,000	
01-4300	Taxes	\$145,000	\$165,000	\$165,000	\$67,882	\$90,242		\$6,876	
01-4440	Garage Rentals	\$1,200	\$1,200	\$1,200	\$1,200				
01-4441	NCPA Facilities Use Agreement	\$2,500	\$2,500	\$2,500	\$2,500				
01-4460	Grant Income	\$38,500	\$150,000	\$0					
01-4470	Loan Proceeds	\$0							
00-1501	Transfer from Emergency Reserve			\$725,300	\$725,300				
00-1502	Transfer from Irrigation Reserve			\$75,000		\$75,000			
00-1504	Transfer from Utica Reserve								
00-1506	Transfer from Operations Reserve	\$150,000	\$300,000	\$746,000	\$746,000				
00-1507	Transfer from Capital Reserve								
	EXPENSES	\$2,620,140	\$2,937,477	\$3,986,050	\$3,303,808	\$312,242	\$370,000		
	UTICA FUND	\$490,000	\$370,000.00	\$370,000			\$370,000		
02	Water Purchased	\$490,000	\$370,000	\$370,000			\$370,000		
02-6003	Utica Fees	\$490,000	\$370,000	\$370,000			\$370,000		
02-6003	UPUD Contribution		\$290,000	\$370,000			\$370,000		
00-1407	Utica Reserve		\$80,000	\$0			\$0		
	ENTERPRISE FUND	\$1,246,490	\$1,641,638	\$2,933,919	\$2,689,390	\$244,529			<i>Distribution Split: 80% Domestic / 20% Irrigation</i>
03	Treatment	\$494,417	\$474,644	\$1,944,230	\$1,944,230				
03-6100	Labor	\$83,991	\$86,300	\$88,798	\$88,798				
03-6103	Overtime	\$4,256	\$20,000	\$20,900	\$20,900				
03-6104	On-Call	\$18,000	\$10,494	\$10,966	\$10,966				
03-6105	Cert Bonus	\$1,500	\$500	\$500	\$500				
03-6107	Temp Labor	\$1,000	\$0	\$0	\$0				
03-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$8,500	\$9,200	\$9,500	\$9,500				
03-6200	Repairs & Maintenance	\$5,000	\$5,000	\$5,000	\$5,000				
03-6201	Equipment Repairs	\$7,500	\$7,500	\$7,500	\$7,500				
03-6202	Supplies	\$85,000	\$75,000	\$75,000	\$75,000				
03-6204	Utilities	\$40,000	\$43,000	\$41,000	\$41,000				
03-6205	Capital Expenditures/Equipment Purchases	\$100,000	\$60,000	\$1,513,552	\$1,513,552				Tules, Electric panel, filters, filter media
03-6207	Permits	\$30,000	\$30,000	\$30,000	\$30,000				

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51	03-6208	Equipment Rental	\$2,300	\$2,500	\$2,500	\$2,500			
52	03-6209	Uniforms	\$500	\$500	\$600	\$600			
53	03-6212	Water Analysis	\$22,000	\$22,000	\$22,000	\$22,000			
54	03-6214	Other	\$500						Delete GL
55	03-6215	Equipment Purchase to \$999	\$5,000	\$8,000	\$8,000	\$8,000			
56	03-6216	Education	\$1,000	\$1,500	\$2,500	\$2,500			
57	03-6220	Autogate Expense - Crestview	\$1,000	\$1,500	\$1,500	\$1,500			
58	03-6300	Health Insurance	\$40,135	\$44,000	\$40,035	\$40,035			
59	03-6301	Worker's Comp	\$4,160	\$4,150	\$4,535	\$4,535			
60	03-6400	CalPERS Contributions (Employer & Employee Contributions)	\$20,000	\$20,000	\$20,344	\$20,344			
61	03-6450	Travel & Mileage	\$500	\$500	\$1,000	\$1,000			
62	03-6500	Telephone	\$3,500	\$3,500	\$3,500	\$3,500			
63	03-6801	Professional Services - Engineer	\$0	\$10,000	\$15,000	\$15,000			
64	03-6804	Professional Services - Other	\$9,075	\$9,500	\$20,000	\$20,000			Include NBS (5K) and Master Plan (5K) and previous services.
65	04	Domestic Distribution	\$752,073	\$1,166,994	\$745,160	\$745,160			
66	04-6100	Labor	\$243,833	\$269,000	\$273,045	\$273,045			
67	04-6103	Overtime	\$8,000	\$4,000	\$5,000	\$5,000			
68	04-6104	On-Call	\$11,500	\$10,494	\$10,966	\$10,966			
69	04-6105	TD Cert Bonus	\$1,000	\$1,500	\$1,000	\$1,000			
70	04-6107	Temp Labor	\$1,000	\$0	\$15,000	\$15,000			
71	04-6110	FICA/Medicare (6.2%/1.45% Emplr)	\$24,000	\$22,000	\$20,064	\$20,064			
72	04-6200	Repairs & Maintenance	\$2,000	\$5,000	\$8,000	\$8,000			
73	04-6201	Equipment Repairs	\$7,500	\$7,500	\$6,000	\$6,000			
74	04-6202	Supplies	\$30,000	\$30,000	\$24,000	\$24,000			
75	04-6204	Utilities	\$5,800	\$5,800	\$4,640	\$4,640			
76	04-6205	Capital Expenditures/Equipment Purchases	\$80,000	\$500,000	\$80,000	\$80,000			Master Plan & Vac trailer
77	04-6206	Memberships	\$4,500	\$4,500	\$3,680	\$3,680			
78	04-6207	Permits	\$140	\$500	\$500	\$500			
79	04-6208	Equipment Rental	\$2,000	\$2,500	\$2,500	\$2,500			
80	04-6209	Uniforms	\$2,000	\$2,000	\$2,000	\$2,000			
81	04-6211	Gas, Oil & Fuel	\$24,000	\$24,000	\$19,200	\$19,200			
82	04-6214	Other	\$0						Delete GL
83	04-6215	Equipment (to \$999)	\$3,000	\$3,000	\$4,000	\$4,000			
84	04-6216	Education & Training	\$5,000	\$2,500	\$5,200	\$5,200			
85	04-6300	Health Insurance	\$146,000	\$120,000	\$113,414	\$113,414			
86	04-6301	Worker's Comp	\$10,500	\$12,400	\$11,567	\$11,567			
87	04-6400	CalPERS Contributions (Employer & Employee Contributions)	\$48,000	\$57,500	\$44,185	\$44,185			
88	04-6450	Travel & Mileage	\$300	\$300	\$800	\$800			
89	04-6500	Telephone	\$5,000	\$5,500	\$4,400	\$4,400			
90	04-6801	Professional Services - Engineer	\$65,000	\$65,000	\$56,000	\$56,000			
91	04-6804	Professional Services - Other	\$22,000	\$12,000	\$30,000	\$30,000			include NBS (10K) and Water Reliability Study (10K)
92	XX	Irrigation Distribution	\$0	\$0	\$244,529	\$244,529			
93		Labor			\$68,262	\$68,262			
94		Overtime			\$0	\$0			
95		On-Call			\$0	\$0			
96		TD Cert Bonus			\$0	\$0			
97		Temp Labor			\$0	\$0			
98		FICA/Medicare (6.2%/1.45% Emplr)			\$5,016	\$5,016			
99		Repairs & Maintenance			\$2,000	\$2,000			
100		Equipment Repairs			\$1,500	\$1,500			
101		Supplies			\$6,000	\$6,000			

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102	Utilities			\$1,160		\$1,160			
103	Capital Expenditures/Equipment Purchases			\$80,000		\$80,000			Irrigation project (75K) & Master Plan (5K)
104	Memberships			\$900		\$900			
105	Permits			\$0		\$0			
106	Equipment Rental			\$0		\$0			
107	Uniforms			\$500		\$500			
108	Gas, Oil & Fuel			\$4,800		\$4,800			
109	Equipment (to \$999)			\$600		\$600			
110	Education & Training			\$1,300		\$1,300			
111	Health Insurance			\$28,353		\$28,353			
112	Worker's Comp			\$2,892		\$2,892			
113	CalPERS Contributions (Employer & Employee Contributions)			\$11,046		\$11,046			
114	Travel & Mileage			\$100		\$100			
115	Telephone			\$1,100		\$1,100			
116	Professional Services - Engineer			\$14,000		\$14,000			
117	Professional Services - Other			\$15,000		\$15,000			include NBS (10K) & Water Supply Reliability Study (5K)
118	GENERAL FUND	\$883,650	925,839	\$682,131	\$614,418	\$67,713			90% Domestic / 10% Irrigation
119	06	\$883,650	\$925,839	\$682,131	\$614,418	\$67,713			
120	Administration & General								
120	06-6100 Labor	\$295,000	\$339,080	\$299,998	\$269,998	\$30,000			
121	06-6103 Overtime	\$4,500	\$1,000	\$1,000	\$900	\$100			
122	06-6110 FICA/Medicare	\$24,000	\$27,000	\$22,950	\$20,655	\$2,295			
123	06-6200 Repairs & Maintenance	\$5,000	\$5,000	\$10,000	\$9,000	\$1,000			
124	06-6201 Equipment Repairs	\$500	\$500	\$500	\$450	\$50			
125	06-6202 Office & Billing Supplies	\$5,000	\$5,000	\$5,000	\$4,500	\$500			
126	06-6203 Copier Expense	\$3,700	\$3,700	\$3,700	\$3,330	\$370			
127	06-6204 Utilities	\$2,500	\$4,500	\$4,500	\$4,050	\$450			
128	06-6205 Capital Expenditures/Equipment Purchases	\$65,000	\$0	\$0	\$0	\$0			
129	06-6206 Memberships	\$19,000	\$22,000	\$23,000	\$20,700	\$2,300			
130	06-6207 Permits & Fees	\$200	\$800	\$200	\$180	\$20			
131	06-6208 Equipment Rental								
132	06-6209 Uniforms	\$0	\$500	\$500	\$450	\$50			
133	06-6210 Postage	\$8,500	\$8,500	\$8,200	\$7,380	\$820			
134	06-6213 Banking Fees	\$18,000	\$30,000	\$22,000	\$19,800	\$2,200			lower with Bank of Stockton?
135	06-XXXX Customer Transaction Fees			\$8,000	\$7,200	\$800			Removed customer transaction fees from banking fees. Start charging customers for transaction fees?
136	06-6214 other								
137	06-6215 Equipment (to \$999)	\$2,500	\$5,000	\$5,000	\$4,500	\$500			
138	06-6216 Education & Training	\$6,000	\$1,500	\$6,000	\$5,400	\$600			
139	06-6217 Late Fees			\$0	\$0	\$0			
140	06-6300 Health Insurance	\$83,000	\$72,500	\$45,982	\$41,384	\$4,598			
141	06-6301 Worker's Comp	\$6,250	\$950	\$1,350	\$1,215	\$135			
142	06-6302 General Insurance	\$25,000	\$25,000	\$25,000	\$22,500	\$2,500			
143	06-6303 Unemployment	\$0	\$0	\$0	\$0	\$0			
144	06-6400 CalPERS Contributions (Employer & Employee Contributions)	\$47,500	\$75,000	\$37,450	\$33,705	\$3,745			
145	06-6450 Travel & Mileage	\$1,300	\$10,000	\$12,000	\$10,800	\$1,200			
146	06-6500 Telephone	\$3,500	\$3,500	\$4,000	\$3,600	\$400			
147	06-6801 Professional Services - Engineer	\$0	\$0	\$0	\$0	\$0			
148	06-6802 Professional Services - Legal	\$30,000	\$140,000	\$30,000	\$27,000	\$3,000			
149	06-6803 Professional Services - Accounting	\$9,700	\$10,400	\$20,000	\$18,000	\$2,000			Outside accountant & audit
150	06-6804 Professional Services - Other	\$50,000	\$31,000	\$25,000	\$22,500	\$2,500			Includes NBS (8K)
151	06-6805 Professional Services - IT	\$18,000	\$20,809	\$20,800	\$18,720	\$2,080			

