

FISCAL YEAR 2023-2024 WATER FUND
COMPARATIVE INCOME STATEMENT
WATER FUND

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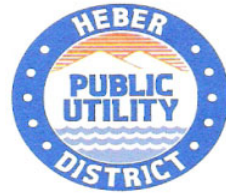
REVENUE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
NON OPERATING REVENUES								
Developer/Admin Fees- 15% (Imp Ctr)	0	-	-	0	0	0	0	0
Capacity Fees	52,805	6,174	55,566	0	0	0	0	0
State Grant Revenue - COVID			196,454	102,812	0	(102,812)	0	0
SUB TOTAL NON OPERATING REVENUES	162,278	118,674	252,020	102,812	0	(102,812)	0	0
OPERATING REVENUES								
Administration fees			-	0	0			
Residential	1,208,940	1,240,838	1,254,806	1,251,700	1,244,256	(7,444)	1,247,700	3,444
Multi-Residential	89,150	95,772	102,335	99,200	97,060	(2,140)	97,100	40
Commercial	23,914	26,320	28,125	27,500	29,001	1,501	29,100	99
Industrial	143,777	103,271	104,215	73,300	82,169	8,869	61,900	(20,269)
Public Agencies	95,983	118,807	107,795	103,600	97,844	(5,756)	97,900	56
Fire Protection (Fire Hydrants)	9,833	8,247	18,993	10,800	15,294	4,494	16,100	806
OSA Water	68,745	81,019	94,108	91,500	77,053	(14,447)	77,100	47
New Service Fee	2,421	3,000	3,250	3,000	2,700	(300)	3,000	300
Penalties - Late fees	32,220	0	28,050	36,000	36,200	200	35,000	(1,200)
Reconnection Charge	4,380	0	1,525	5,000	4,300	(700)	5,200	900
Miscellaneous (BACK-FLOW & NSF)	1,215	505	780	6,000	800	(5,200)	900	100
Interest - LAIF	1,281	675	512	0	27,000	27,000	48,000	21,000
Other Revenues	5,490	3,454	9,966	0	0	0	0	0
Rent *Verizon-American Tower	8,380	8,631	9,707	9,800	10,100	300	10,000	(100)
Lease Revenues	0	0	495	0	0	0	0	0
Sale of Assets:	45	0	-	0	0	0	0	0
Sub Total OPERATING Revenues	1,695,774	1,690,539	1,764,662	1,717,400	1,723,777	6,377	1,729,000	5,223
TOTAL REVENUES	1,858,052	1,809,213	2,016,681	1,820,212	1,723,777	(96,435)	1,729,000	5,223

WATER FUND

EXPENDITURES	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
SALARIES	387,724	395,109	405,311	437,200	439,900	(2,700)	432,400	(7,500)
FRINGE - BENEFITS	223,177	261,698	221,597	241,900	202,800	39,100	252,900	50,100
PERSONNEL	9,395	7,127	13,838	16,800	15,600	1,200	13,400	(2,200)
SPONSORSHIP	0	-	300	0	100	(100)	0	(100)
PUBLIC OUTREACH	5,966	1,087	13,796	14,000	16,500	(2,500)	0	(16,500)
RAW WATER PURCHASE	17,424	14,742	17,362	16,800	29,000	(12,200)	24,000	(5,000)
CHEMICALS	74,769	71,796	92,236	98,000	84,000	14,000	82,000	(2,000)
LABORATORY TEST SERVICES	15,492	14,797	15,341	14,000	14,800	(800)	18,000	3,200
MATERIALS & SUPPLIES	19,323	22,328	9,568	20,000	15,500	4,500	20,000	4,500
OFFICE SERVICES	22,954	42,827	38,726	33,600	33,600	0	41,000	7,400
OFFICE SUPPLIES	6,560	4,643	7,180	7,600	8,600	(1,000)	9,500	900
UB POSTAGE/MAILING	4,210	4,716	5,216	5,600	6,300	(700)	7,600	1,300
MISCELLANEOUS	2,233	2,786	4,888	5,200	3,800	1,400	5,100	1,300
MAINT & REPAIRS (Parks, Distrib, Collectio	46,434	79,762	80,370	76,500	73,800	2,700	78,000	4,200
OPERATION EQUIP REP & MAINT	36,528	15,820	32,956	21,300	50,000	(28,700)	28,000	(22,000)
AUTO & TRUCKS REP & MAINT	2,613	2,548	7,908	3,800	6,800	(3,000)	3,400	(3,400)
OTHER EQUIP REP & MAINT	17,727	5,087	12,216	18,400	19,600	(1,200)	16,000	(3,600)
PLANT LAB AND OFFICES REPAIR	2,632	3,941	2,097	3,000	1,000	2,000	2,400	1,400
EQUIPMENT RENTAL	608	0	-	600	0	600	600	600
FUEL (Diesel and Gasoline)	4,869	4,722	8,082	8,200	7,100	1,100	8,200	1,100
U/B BAD DEBT	0	0	-	3,000	0	3,000	0	0
ACCOUNTING & AUDITING FEES	12,900	10,360	8,320	11,500	11,400	100	11,500	100
ENGINEERING FEES	3,415	5,928	8,128	9,000	0	9,000	3,500	3,500
LEGAL FEES	3,493	6,384	6,856	7,500	7,200	300	7,600	400
COMPLIANCE - FEES & EXPENSES		0	200	0	0	0	0	0
PLANNING CONTRACT FEES	21,639	5,879	1,203	5,000	0	5,000	3,500	3,500
TEMP EMPLOYMENT SERVICES	0	4,288	-	7,500	4,200	3,300	4,000	(200)
BANK FEES/MERCHANT FEES	11,390	12,751	12,632	11,200	21,000	(9,800)	10,000	(11,000)
LAFCO - EXPENDITURES SHARE	0	0	-	0	0	0	0	0
MEMBERSHIP FEES	3,960	4,034	3,574	5,200	5,300	(100)	5,500	200
LICENSES & PERMITS	8,680	9,594	7,947	7,800	10,000	(2,200)	10,000	0
POLLUTION TESTS-HZDZ MAT DISP FEE	0	0	-	1,000	0	1,000	1,000	1,000
GENERAL LIABILITY INSURANCE	34,500	43,500	45,472	52,400	55,300	(2,900)	63,100	7,800
UTILITIES	98,187	104,215	127,281	135,400	128,800	6,600	136,000	7,200
TOTAL Operating Expenses	1,098,802	1,162,470	1,210,599	1,299,000	1,272,000	27,000	1,298,200	26,200

WATER FUND

NET OPERATING REVENUES (W/O DEPRECIATION AND CAPACITY FEES)	596,972	528,068	554,063	418,400	451,777		430,800	
<i>DEBT SERVICE RATIO Must be 1.2. Equals Net Operating Revenue Less Operating Expenses Divided by Debt Equals Debt Coverage Ratio</i>	1.82	1.62	1.72	1.29	1.40		1.35	
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
Office Equipment Outlay	13,277	2,022	-	0	-	0	2,400	2,400
Plant Equipment Outlay	0	65,388	129,106	81,480	78,600	(2,880)	65,192	(13,408)
Interfunds Due to/from Re-Payment			-			0		0
Debt Service - Principal payment	251,900	251,802	251,802	251,900	251,900	0	251,900	0
INTEREST EXPENSE	76,200	73,763	71,212	71,400	71,400	0	66,700	(4,700)
Total Other Expenditures	341,377	392,974	452,120	404,780	401,900	(2,880)	386,192	(15,708)
NET OPERATING REVENUE LESS DEBT & CAPITAL OUTLAY (WITHOUT CAPACITY)	255,595	135,094	101,943	13,620	49,877		44,608	
NET REVENUE (including capacity) LESS DEBT & CAPITAL OUTLAY	417,873	253,768	353,962	116,432	49,877		44,608	



Adopted Via Resolution 2023-XX
Effective July 1, 2023

**FISCAL YEAR 2023/2024 WASTEWATER FUND
COMPARATIVE INCOME STATEMENT
WASTEWATER FUND**

						FTE :	4.90	
REVENUE	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	FY 23-24 Budget Less FY22-23 Projected Actuals
NON OPERATING REVENUES								
Other Sources: Grants, Transfers In, Repair & Replace Reserves	37,100			103,731	-	(103,731)	213,941	213,941
Developer Fees - 15%	-	-	-	-	-	-	-	-
Other Revenues/Admin Fees	11,166	1,941	2,982		3,499	3,499		(3,499)
Capacity Fees	93,240	-	113,220	-	44,400	44,400	-	(44,400)
State Grant Revenue - COVID			196,454					
SUB TOTAL NON OPERATING REVENUES	141,506	1,941	312,655	103,731	47,899	(55,832)	213,941	166,042
OPERATING REVENUES								
Residential	1,069,403	1,086,798	1,125,305	1,136,900	1,135,790	(1,110)	1,136,900	1,110
Multi-Residential	167,419	169,789	179,243	175,100	179,242	4,142	175,100	(4,142)
Commercial	10,877	10,467	13,784	13,700	15,548	1,848	15,600	52
Industrial	18,046	17,150	19,317	19,100	21,380	2,280	21,800	420
Public Agencies	35,816	40,717	40,205	39,800	40,864	1,064	40,900	36
New Service Fee	621	-	-	2,500	-	(2,500)	2,500	2,500
Penalties - Late fees	7,875	-	-	30,000	36,200	6,200	35,000	(1,200)
Miscellaneous charges (NSF)	-	-	-	900	-	(900)	900	900
Interest - LAIF	1,422	749	569	-	25,400	25,400	48,000	22,600
Rent (1085 Ingram & Verizon)	8,379	9,779	9,707	9,800	10,000	200	10,000	-
Lease Revenues	-	-	495		-	-		
Sale of Assets			-					-
TOTAL OPERATING REVENUES	1,319,858	1,335,449	1,388,624	1,427,800	1,464,424	36,624	1,486,700	22,276
TOTAL ALL REVENUES	1,461,364	1,337,390	1,701,280	1,531,531	1,512,324	(19,207)	1,700,641	188,317

WASTEWATER FUND

EXPENDITURES	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
Salaries & Wages	290,007	326,254	352,080	385,300	366,200	19,100	368,300	2,100
Fringe Benefits	170,979	250,892	114,957	233,800	194,100	39,700	217,400	23,300
Personnel	8,709	4,908	12,844	16,800	14,300	2,500	13,400	(900)
Sponsorship/Contributions	350	-	300	-	100	(100)	0	(100)
Public Outreach	6,031	1,087	13,645	14,000	16,300	(2,300)	0	(16,300)
Solid Waste Collection/Sludge Disposal	11,534	10,084	9,002	10,000	10,100	(100)	10,900	800
Chemical Purchases	8,656	4,601	5,679	6,400	-	6,400	7,900	7,900
Laboratory	16,704	14,109	20,609	16,000	25,700	(9,700)	24,000	(1,700)
Materials & Supplies - Regular Operation	13,252	16,951	27,174	28,000	14,500	13,500	20,000	5,500
Office Services	22,966	42,674	37,999	33,600	38,800	(5,200)	33,200	(5,600)
Office Supplies	6,404	4,091	6,541	7,600	9,100	(1,500)	9,500	400
Postage	4,211	4,716	5,216	5,600	6,600	(1,000)	7,600	1,000
Miscellaneous	2,235	3,687	5,160	5,200	6,000	(800)	5,100	(900)
Maintenance & Repairs (Collection)	15,034	20,608	24,681	20,000	14,300	5,700	32,100	17,800
Operation Maint. & Repair - Treatment	76,040	69,229	61,838	56,300	69,200	(12,900)	58,000	(11,200)
Auto & Trucks Repair & Maintenance	2,950	2,219	838	3,800	400	3,400	3,400	3,000
Equipment Replacement (all other)	18,324	16,736	15,807	18,400	27,600	(9,200)	16,000	(11,600)
Plant, lab, Office Repairs (Buildings)	1,011	289	746	2,000	4,500	(2,500)	2,400	(2,100)
Equipment Rental	-	536	-	600	-	600	600	600
Fuel	4,880	4,458	5,709	6,400	1,400	5,000	6,400	5,000
BAD DEBT	-	-	-	3,000	-	3,000	0	0
Accounting/Auditing	12,900	10,360	8,320	11,500	11,400	100	11,500	100
Engineering	3,415	7,588	4,350	9,000	-	9,000	10,000	10,000
Legal	3,493	6,384	6,851	7,500	7,200	300	7,600	400
Compliance fees & Expenses	-	-	6,000	-	-	-	-	0
Planning	20,991	4,957	1,663	5,000	-	5,000	10,000	10,000
Temp Employment Services	-	9,342	-	7,500	4,200	3,300	0	(4,200)
Bank & Merchant fees	3,902	12,209	11,984	11,200	21,000	(9,800)	10,000	(11,000)
LAFCO - expenditure share	-	-	-	-	-	-	0	0
Memberships	3,527	3,530	3,530	5,200	5,300	(100)	5,500	200
Licenses/Permits	24,005	26,026	32,829	28,000	46,500	(18,500)	25,000	(21,500)
Pollution Tests & Compliance	-	-	-	8,000	-	8,000	8,000	8,000
General Liability Insurance	30,500	38,500	44,323	52,400	55,300	(2,900)	63,100	7,800
Utilities	75,113	72,909	95,426	91,900	111,100	(19,200)	112,200	1,100
TOTAL Operating Expenses	858,121	989,931	936,101	1,110,000	1,081,200	28,800	1,099,100	17,900

WASTEWATER FUND

NET OPERATING REVENUES (W/O DEPRECIATION AND CAPACITY FEES)	461,737	345,518	452,523	317,800	383,224		387,600	
DEBT COVERAGE RATIO	2.19	1.64	2.15	1.22	1.47		1.49	

OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY 2022-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
Office Equipment Outlay	12,273	2,022		-	-	-	2,400	2,400
Plant Equipment Outlay	-	73,844	141,916	78,000	85,500	(7,500)	107,338	21,838
DEBT SERVICE-Principal	166,175	167,837	169,515	220,100	216,665	3,435	220,100	3,435
DEBT SERVICE-Interest - 5800	44,823	43,161	41,294	39,800	43,161	(3,361)	39,800	(3,361)
Total Other Expenditures	223,271	286,864	352,725	337,900	345,326	(7,426)	369,638	24,312

NET OPERATING REVENUE AFTER DEBT AND CAPITAL OUTLAY	238,465	58,654	99,798	(20,100)	37,898		17,962	
NET TOTAL REVENUE LESS DEBT AND CAPITAL OUTLAY	379,972	60,595	412,454	83,631	85,798		231,903	

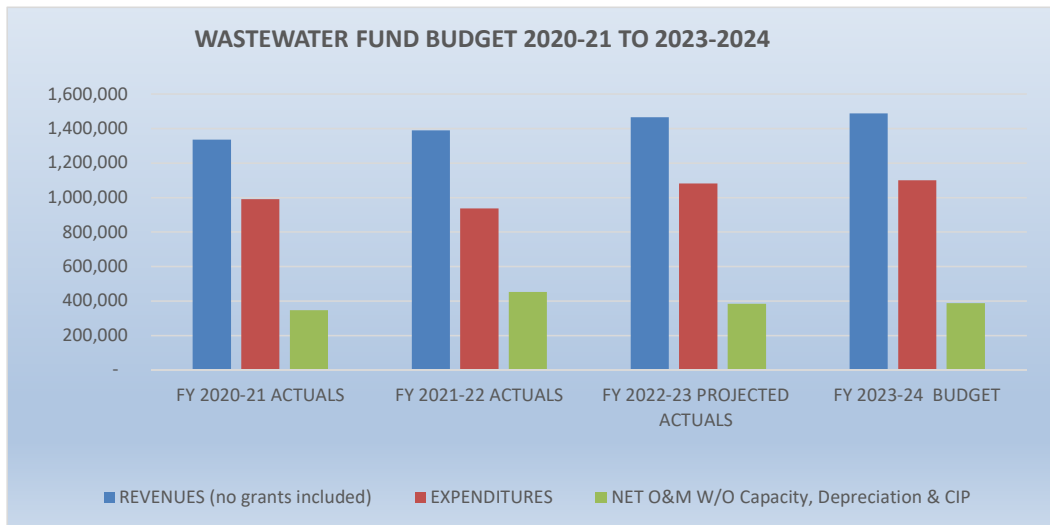
WASTEWATER FUND CHARTS

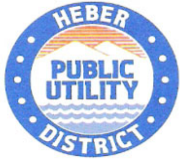
FY 2023-24

NET OPERATING REVENUE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 PROJECTED ACTUALS	FY 2023-24 BUDGET
REVENUES (no grants included)	1,335,449	1,388,624	1,464,424	1,486,700
EXPENDITURES	989,931	936,101	1,081,200	1,099,100
NET O&M W/O Capacity, Depreciation & CIP	345,518	452,523	383,224	387,600

OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 PROJECTED ACTUALS	FY 2023-24 BUDGET
Debt Service	210,998	210,809	259,826	259,900
Office Equipment Outlay	2,022	0	0	2,400
Plant Equipment Outlay	73,844	141,916	85,500	107,338
Total Other Expenditures	286,864	352,725	345,326	369,638

NET AFTER CAPITAL OUTLAY	58,654	99,798	37,898	17,962
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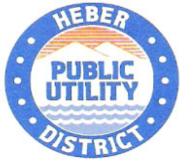




Adopted Via Resolution 2023-XX
Effective July 1, 2023

**FISCAL YEAR 2023-24 TRASH FUND
COMPARATIVE INCOME STATEMENT
TRASH FUND - (SOLID WASTE)**

REVENUE	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY22-23 ACTUALS	FTE:	0.24	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
						VARIANCE Budget Less Projected	FY 2023-24 BUDGET	
Other Revenues/Admin fees			1,847	-	1,785	(1,785)	-	(1,785)
Residential	357,018	357,018	371,547	367,800	377,500	(9,700)	443,800	66,300
Multi-Residential	51,171	51,171	69,997	62,900	82,900	(20,000)	65,100	(17,800)
Commercial	23,024	23,024	28,598	31,900	27,900	4,000	35,100	7,200
Industrial	45,843	45,843	47,303	45,000	47,600	(2,600)	40,600	(7,000)
Public Agencies	39,167	39,167	40,189	40,100	42,400	(2,300)	44,800	2,400
C R & R - PAYMENTS	-463,659	-463,659	-503,020	-498,000	-511,100	13,100	-572,200	(61,100)
Net Franchise Revenues	52,564	52,564	56,462	49,700	68,985	(19,285)	\$ 57,200	(11,785)



**FISCAL YEAR 2023-24 TRASH FUND
COMPARATIVE INCOME STATEMENT**

EXPENSES	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY22-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
Salaries & Wages	16,880	16,880	17,328	20,300	16,300	4,000	20,300	4,000
Fringe Benefits	10,189	10,189	6,601	13,600	16,120	(2,520)	13,611	-2,509
Training/Travel & Conferences	200	200	1,033	800	1,380	(580)	873	-507
Mileage Reimb./Allowance	0	0	0	180	0	180	34	34
Sponsorship/Contributions	0	0	0	-	0	-	0	0
Public Outreach	1,275	1,275	47	1,400	47	1,353	0	-47
Office Services	1,289	1,289	3,833	2,360	5,008	(2,648)	2,798	-2,210
Office Supplies	390	390	935	760	1,055	(295)	942	-114
Postage	1,381	1,381	1,390	1,080	1,342	(262)	1,269	-73
Plant, lab, Office Repairs (Buildings)			0	-	0	-	0	0
Fuel			0	-	0	-	0	0
BAD DEBT	0	0	0	-	0	-	0	0
Accounting/Auditing	1,940	0	832	900	840	60	1,144	304
Legal	839	0	538	750	656	94	760	104
Temp Employee	0	0	0	-	0	-	0	0
Bank & Merchant fees	0	0	1,173	900	1,075	(175)	0	-1,075
Lafco - Expenditures Share	0	0	0	-	0	-	0	0
Memberships	600	0	305	520	406	114	544	137
General Liability Insurance	2,500	0	4,430	5,240	4,430	810	6,304	1,874
TOTAL Operating Expenses	\$37,482	\$31,603	\$38,444	\$48,790	\$48,659	\$131	\$48,579	(\$80)

NET OPERATING	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 BUDGET	PROJECTED FY22-23 ACTUALS	VARIANCE Budget Less Projected	FY 2023-24 BUDGET	VARIANCE FY 23-24 Budget Less FY22-23 Projected Actuals
Revenues	52,564	52,564	56,462	49,700	68,985	(19,285)	57,200	(11,785)
Expenses	37,482	31,603	38,444	48,790	48,659	131	48,579	(80)
Net Operating :	15,082	20,961	18,018	910	20,326	(19,416)	8,621	(11,705)

EQUIPMENT OUTLAY SUMMARY FY 2023-24							
No.	Description of Equipment:	Estimated cost	Units	Parks	Water	Wastewater	
Ref.	Capital Outlay (Office):			20.0%	40.0%	40.0%	100.0%
		Estimated cost		Parks	Water	Wastewater	
	Copier Machine	6,000	1	1,200	2,400	2,400	6,000
	Totals for Capital Outlay (Office) ->	6,000		1,200	2,400	2,400	6,000
Parks-01	Retention Basin Pumps	20,000	1	20,000			
WD-01	Over 10 Yr water meters Replace- 5/8" x 3/4"	195	200		39,000		39,000
WD-02	Water Meters 1"	450	5		2,250		2,250
WD-03	Water Meters 2"	1,300	4		5,200		5,200
WD-04	Stealth Readers	125	80		10,000		10,000
WD-05	Meter Read Collector	15,000	1		15,000		15,000
WD-06	Fire Hydrant	7,000	1		7,000		7,000
WD-07	Fire Hydrants Check Valve	6	2532		15,192		15,192
WD-08	Battery Powered Compaction Equipment	7,000	1		7,000		7,000
WT-09	Hypochlorite Cell Equipment	20,000	3		60,000		60,000
WT-10	Dell Server	7,000	2		14,000		14,000
WT-11	Automatic Electric Gate	15,000	1		15,000		15,000
WT-12	Turbidity Analyzer	12,000	2		24,000		24,000
WW-01	Automatic Electric Gate	15,000	1			15,000	15,000
WW-02	UV System Equipment	18,500	1			18,500	18,500
WW-03	Regional Pump	46,362	1			46,362	
WW-04	Influent Pump	44,000	1			44,000	
WW-05	Headworks lighting	14,000	1			14,000	
	Backhoe Equipment	14,000	1		7,000	7,000	
							0
	Totals for Capital Outlay (Equipment) ->	256,938		20,000	220,642	144,862	385,504
	Totals for Capital Outlay ->	262,938		21,200	223,042	147,262	391,504

Short Live Assets	Repair & Replace
155,450	108,862