

**HILMAR COUNTY WATER DISTRICT
RESOLUTION NO. 576**

**RESOLUTION ADOPTING BUDGET FOR
2024-2025 FISCAL YEAR**

The Board of Directors of the HILMAR COUNTY WATER DISTRICT hereby adopts the following findings and resolutions:

WHEREAS, at its regular meeting on June 4, 2024, the Board of Directors of the Hilmar County Water District adopted Resolution No. 572, expressing its intent to adopt the proposed budget for the 2024-2025 fiscal year, which had been prepared by the District manager and presented to the Board of Directors;

WHEREAS, said Resolution called for a public hearing thereon;

WHEREAS, notice of public hearing was duly published and posted as required in the manner set forth in said Resolution and is required by law and said proposed budget has been made available to the public at the District's office during regular business hours;

WHEREAS, the public hearing was duly held at the prescribed time and the Board of Directors were available to receive comments from the general public and to respond to questions during said public hearing, although no comments were received from the general public; and

WHEREAS, subsequent to said public hearing, the Board has determined that it is in the best interest of the District to adopt the proposed budget as the 2024-2025 fiscal year budget for the Hilmar County Water District.

THEREFORE, IT IS HEREBY RESOLVED that the budget submitted to the Board of Directors in the form attached hereto as Exhibit "A" is hereby adopted as the final District budget for the 2024-2025 fiscal year.

PASSED AND ADOPTED, by the Board of Directors of the Hilmar County Water District at its regularly scheduled meeting of the Board of Directors held on July 2, 2024, by the following specific votes:

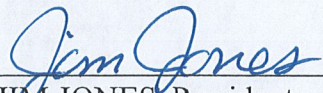
AYES AND IN FAVOR: Director(s): Frank Hilliard, Jim Berdes,
David Anderson, Tony Salvador

NOES: Director(s): N/A

ABSENT: Director(s): Jim Jones

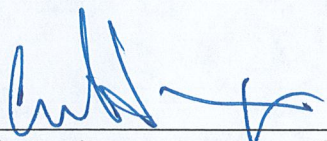
ABSTENTIONS: Director(s): _____

DATED: July 2, 2024



JIM JONES, President
of the Board of Directors of
Hilmar County Water District

ATTEST:



Curtis Jorritsma, Secretary of the Board of
Directors of Hilmar County Water District



HILMAR COUNTY WATER DISTRICT

2024-2025 ANNUAL BUDGET

ADOPTED JULY 2, 2024

HILMAR COUNTY WATER DISTRICT

2024-2025 ANNUAL BUDGET

July 1, 2024 – June 30, 2025

BOARD OF DIRECTORS

Mr. James Jones - President

Mr. Frank Hilliard – Vice President

Mr. David Anderson - Director

Mr. James Gerdes - Director

Mr. Tony Salvador – Director

Budget prepared and issued by:

Hilmar County Water District Administrative Department

Curtis Jorritsma, District Manager

Dina Borges, Office Manager

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2023/24 Budget Review

The fiscal year 2023/2024 budget should be considered successful. One year ago, the Hilmar County Water District Board of Directors approved a budget that operated within two percent (2%) of revenues over expenditures. The estimated actuals show that revenues came in slightly higher than the budgeted number, while spending came in four percent (4%) below. Both figures are signs of fiscal awareness on behalf of District Staff.

From a revenue standpoint, our projections were spot on. The only areas where our revenue models came up short were within the three enterprise revenue accounts

	Budgeted	Actual	Diff.
Revenue	\$2,130,235.00	\$2,134,520.00	\$4,285.00
Expenses	\$2,117,645.00	\$2,038,315.00	\$79,330.00
Diff.	\$24,935	\$96,205	

for water, sewer, and storm drain, and all of them were off by at most three percent (3%). More development than anticipated contributed to better revenues; however, the most significant change was reworking our investment portfolio. By investing with California Class, we could put leverage on our local bank to maximize those rates. Conservatively, we've increased those accounts by approximately 4.5%.

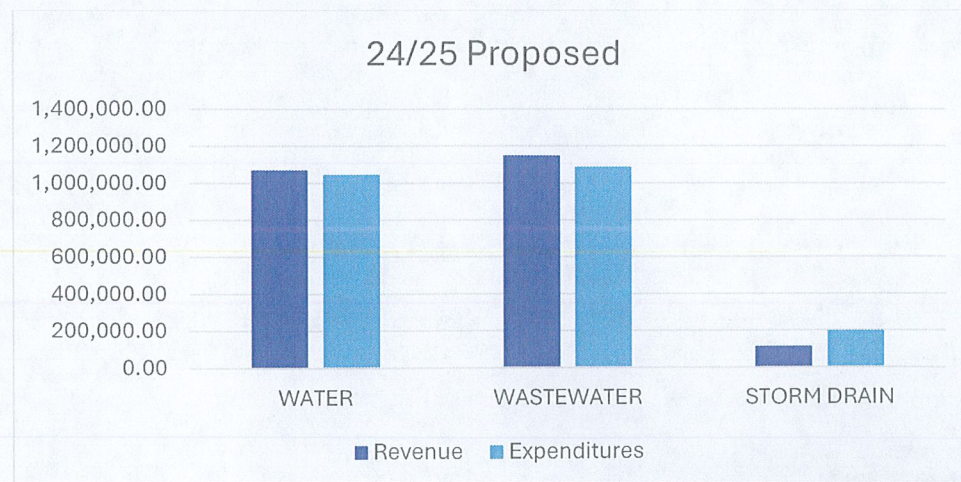
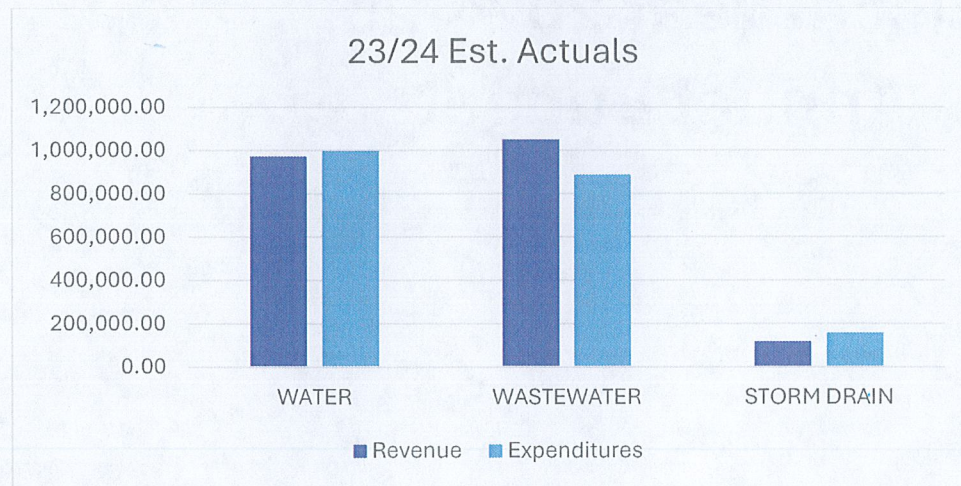
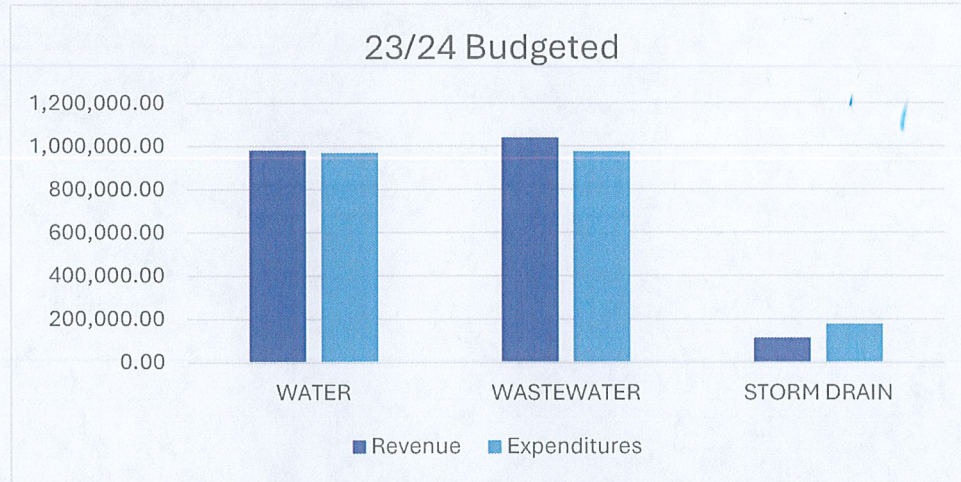
On the expenditure side, the biggest culprit we saw working against us was the overall age of the system and the upkeep that comes with that. We saw budget overruns in areas like Water Meters (GL 5040), Water Maintenance (GL5010), Wells Maintenance (GL 5011), and Sewer Maintenance (GL 5111). District staff made up for these overages by being extremely efficient regarding our electricity usage and vehicle's "wear and tear."

Another area that caused some issues in the district over the last twelve months was the elevated levels of nitrates we've been experiencing. While we aren't sure what has caused this, we have pinpointed it to the Woody Well 7. Our current course of action is to get through this summer and then redevelop that well for a third time to see if that will alleviate the problem.

While we have had some issues over the last year, we have much to be thankful for. The Board's dedication to solid financial practices has put us in a position to invest over \$5,000,000 into our systems, a significant amount for a District our size. These investments are intended to help solidify our water supply (Mark Well 7), reduce fixed operating costs (Corporation Yard improvements), and acquire real property for future needs (19.7 acres).

The daily operations of Hilmar County Water District are a group effort, and every team member has contributed in some way to the information represented in this budget. They should be thanked for their ongoing service and assistance.

Enterprise Revenues vs Expenditures



Fiscal Year 2024-25 Annual Budget

Guidelines and Assumptions

2024/2025 Budget

- Hilmar County Water District (HCWD) posits the following guidelines and assumptions shall be used in developing the 2024/2025 Budget and its outer year projections.
- Based on the **2021 Rate Study**, previously conducted by Tuckfield & Associates and the subsequent Proposition 218 process, HCWD water and sewer rates will be adjusted accordingly. The current rates for storm drain services will remain as is.
- Based on the **2023 Median Household Income Survey**, performed by Rural Assistance Communities Corporation (RCAC), HCWD will retain our “disadvantaged community” status. District Staff has noted, should the state MHI go up within the next five (5) years, our status may be adjusted from *disadvantaged* to *severely disadvantaged*.
- Based on current **Master Plans** and **Capital Improvement Plans**, fund the projects listed in the current Fiscal Year in an effort to maintain and address the needs and deficiencies of the District’s three enterprise systems: water, sewer, and storm drainage.
- Continue funding reserve accounts for economic uncertainty to mitigate emergency expenses and potential revenue shortfalls in accordance with Board direction and the District’s **2021 Rate Study**.
- Commit to reduce/eliminate deficit spending
- Continue to maximize all funding sources (applying for grants and other one-time funds)
- Include adjustments to the salary and benefits of all District employees, which incorporates Cost of Living Adjustments (COLA), individual performance, and benefit changes.
- Adjust reimbursement rates such as mileage, vehicle Fixed and Variable Reimbursements (FAVR), and others based on guidance from the State of California or actual costs.
- Maintain the current staffing levels for the upcoming fiscal year.
- Continue management techniques to maximize efficiencies.
- Hilmar County Water District will update and revise its budget throughout the fiscal year and report back to the Board of Directors at the scheduled and/or appropriate times.

Key Issues for 2024/2025

- Find solutions to our current Nitrate levels.
- Complete Project W05: 2023 Test Holes and Water Sampling
- Complete Project D02: Corporation Yard Construction & Land Acquisition
- Begin Construction of Project W06: Construction of Well 8 (Mark)
- Update Water and Wastewater Rate Study and implement any changes

Key Dates for 2024/2025

July Meeting

- Fiscal Year 23/24 Budget

August Meeting

- Capital Improvement Projects and Funding Plan and 3-Year Outlook
- Employee Review Report (Closed Session)

Fall 2024

- Development Policy/Process/Ordinance Review

Operating Revenues (FY 24/25)

District revenues are brought in primarily from enterprise service rates charged to our customers. The District also receives various "Other Revenues" as noted below.

Total Revenues: \$2,328,793

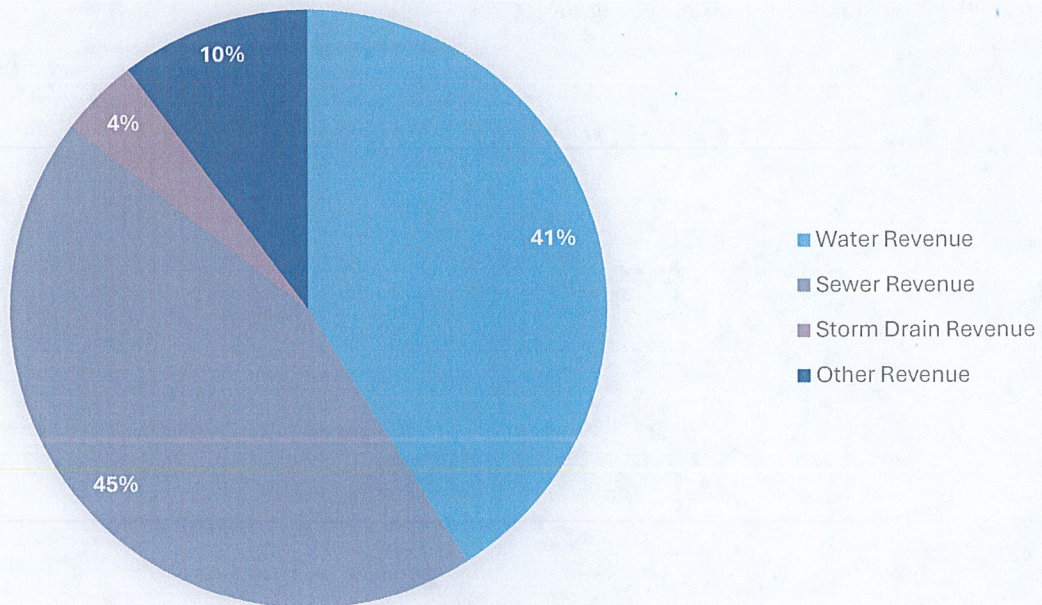
ENTERPRISE REVENUES - \$2,090,240

- Water Income (monthly minimum and usage charges) - \$955,805
- Sewer Income (monthly minimum and usage charges) - \$1,034,335
- Storm Drain Income (monthly charges) - \$100,100

OTHER REVENUES - \$238,553

- Water Meter Fees (New development)
- Merced County Taxes
- Late Charges, Return Check Charges, On/Off Charges
- Inspection Fees (New service connections)
- Other Income (Misc. equipment sales, etc.)
- Other Fund Sources (Interest on investments, etc.)
- Grants
- SRF Loans
- Other Loans

OPERATING REVENUES



Operating Expenditures (FY 24/25)

District revenues are brought in primarily from enterprise service rates charged to our customers. The District also receives various "Other Revenues" as noted below.

Total Expenditures: \$2,327,570

OPERATIONS & MAINTENANCE EXPENDITURES

- Services & Daily Operations (repairs, replacements, utilities, street sweeping)
- System Monitoring, Testing, and Analysis (SCADA, laboratory testing)
- Facilities (Office, Shop, IT, Corporation Yard rental)
- Vehicles
- Other Fees (annual permits, bank fees)

SALARIES & BENEFITS EXPENDITURES

- Salaries and Benefits (salaries, health and dental, retirement, director fees)

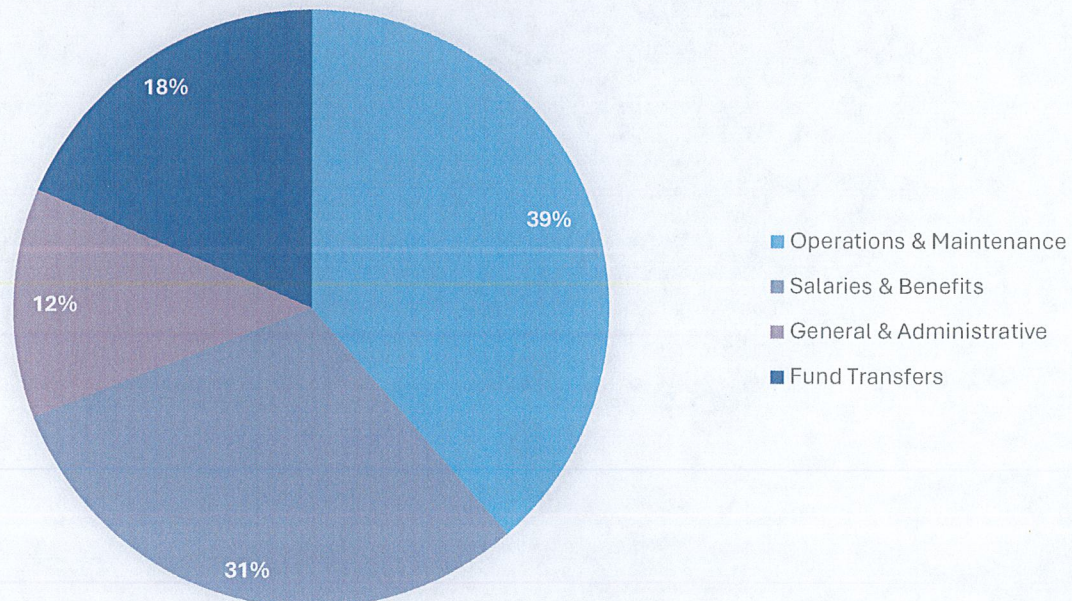
GENERAL & ADMINISTRATIVE EXPENDITURES

- Engineering
- Legal
- Audit & Accounting
- Insurance & Safety
- Seminars, Surveys and Studies

FUND TRANSFERS

- Water Project Fund (upcoming water project/s)
- Sewer/WWTF Project Fund (upcoming sewer project/s)
- Reserves
- Replacement Accounts

OPERATING EXPENSES



Expenditure Comparison: FY 23/24 to FY 24/25

An explanation for significant changes in expenditures for the Fiscal Year 24/25 Budget compared to the 23/24 **Estimated Unaudited Actuals**.

GL	Title	FY 23/24 Actual	FY 24/25 Proposed
VARIOUS	Equipment Purchases	\$73,570	\$15,000
Explanation: FY 23/24 include the purchase of a new operations vehicle. At the suggestion of the auditor, we'll now show purchases like that in our Capital Improvement Plan. Smaller equipment purchases will still be represented in this budget item.			
5040	Water Meter – Replacements	\$76,680	\$55,500
This number is significantly higher than the FY 23/24 budget of \$18,000. This simply has to do with more meters needing replacement than anticipated. Staff believes the \$55,500 number for FY 24/25 is accurate based on what needs to be replaced and what we have the workforce capable of doing.			
5010	Water Maintenance	\$89,077	\$110,000
This budget number includes replacement of five fire hydrants that have reached their useful life.			
5205	Storm Drain Maintenance	\$19,000	\$34,000
Replacing all components of one pump except for the motor.			
5322	Shop Supplies	\$5,940	\$24,000
Includes one-time purchases for the new Corporation Yard/Office.			
5320	Office Supplies/Equipment	\$19,790	\$40,000
Includes one-time purchases for the new Corporation Yard/Office.			
MULTIPLE	Salaries (All enterprises)	\$495,260	\$598,640
Based on guidance from the Fair Labor Standards Act, we are converting Base Rate of Pay to include stand-by time and medical stipend, which then becomes the "Regular Rate of Pay." This also includes increases for employee performance and annual cost of living allowances (COLA).			
5310	Engineering - General Services	\$2,300	\$10,000
Most engineering work taking place is now tied to a Capital Project of some type, thus causing a reduction in this line item.			
5317	Insurance – Liability & Property	\$29,120	\$33,000
5318	Insurance (Worker's Comp)	\$17,345	\$24,000
Annual adjustment of each of these rates.			
5319	Studies/Surveys	\$24,260	\$100,000
Updating the water, sewer, and storm drain capacity studies. This was originally intended for FY 23/24, but need to push out based on when a new water source will be put online.			

Multi Year Projections

THREE YEAR LOOK AHEAD		CURRENT			
	23/24 Unaudited Actuals (June 30, 2024)	24/25 Proposed Budget	25/26 Proposed Budget	26/27 Proposed Budget	27/28 Proposed Budget
REVENUES					
Water Revenue	832,055.00	955,805.00	1,099,175.75	1,264,052.11	1,453,659.93
Sewer Revenue	908,590.00	1,034,335.00	1,168,798.55	1,320,742.36	1,492,438.87
Storm Drain Revenue	99,730.00	100,100.00	100,100.00	100,100.00	100,100.00
OTHER REVENUES					
Merced County Taxes	182,800.00	180,000.00	185,400.00	190,962.00	196,690.86
Other Income	7,925.00	17,500.00	18,025.00	18,565.75	19,122.72
Late Charges	23,950.00	23,800.00	20,000.00	20,000.00	20,000.00
Inspection Fees (22/23 - 10 Lots Villa Cordoba) (23/24 - 16 Lots Villa Cordoba)	11,765.00	713.00	0.00	0.00	0.00
Interest	67,705.00	16,540.00	50,000.00	50,000.00	50,000.00
TOTAL REVENUES	2,134,520.00	2,328,793.00	2,641,499.30	2,964,422.22	3,332,012.38
EXPENDITURES					
Operations & Maintenance	795,860.00	897,660.00	933,566.40	970,909.06	1,009,745.42
Salaries & Benefits	620,165.00	710,110.00	766,918.80	828,272.30	894,534.09
General & Administrative	191,490.00	289,000.00	300,560.00	312,582.40	325,085.70
Fund Accounts	430,800.00	430,800.00	430,800.00	430,800.00	430,800.00
Budget Adjustments		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,038,315.00	2,327,570.00	2,431,845.20	2,542,563.76	2,660,165.20
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	96,205.00	1,223.00	209,654.10	421,858.46	671,847.18

Capital Improvement Plan

#	Project Name	Funded?	Estimated Project Cost \$	
W05	2023 Test Holes and Water Sampling (w/ Land)	Y	941,648.00	
D02	Corporation Yard Construction	Y	1,694,750.00	
D02	Corporation Yard Construction (LAND ONLY)	Y	965,300.00	
W06	Construction of Well 8 (Mark)	Y	1,587,300.00	
W03	1 MG Storage Tank	N	9,700,000.00	
			5,188,998.00	
	FUNDING SOURCES			Running Balance
	WATER PROJECTS ACCOUNT			2,042,384.52
	2023 Test Holes and Water Sampling		-941,648.00	1,100,736.52
	Corporation Yard Construction (LAND ONLY)		-453,691.00	647,045.52
	Construction of Well 8 (Mark)		-647,045.52	0.00
	SEWER PROJECTS ACCOUNT			180,521.15
	Corporation Yard Construction (LAND ONLY)		-180,521.15	0.00
	WATER RESTRICTED FUNDS			1,528,835.00
	Corporation Yard Construction		-796,532.50	732,302.50
	Construction of Well 8 (Mark)		-922,254.48	-189,951.98
	SEWER RESTRICTED FUNDS			888,769.00
	Corporation Yard Construction (LAND ONLY)		-273,169.85	615,599.15
	Corporation Yard Construction		-796,532.50	-180,933.35
	STORM DRAIN RESTRICTED FUNDS			281,072.00
	Corporation Yard Construction (LAND ONLY)		-57,918.00	223,154.00
	Corporation Yard Construction		-101,685.00	121,469.00
	BRIDGE LOAN			535,885.33
	WATER RESTRICTED FUND NEGATIVE BALANCE		-189,951.98	345,933.35
	SEWER RESTRICTED FUND NEGATIVE BALANCE		-180,933.35	165,000.00
	NEW BACKHOE PURCHASE		-150,000.00	15,000.00
	TANK SPRAYER		-15,000.00	0.00

OPERATING REVENUE 2024/2025

	BUDGETED	EST. ACTUAL	%	PROPOSED	NOTES
	FY 23/24	FY 23/24	FY 23/24	FY 24/25	
WATER REVENUE					
Water Income	845,285.00	821,455.00	97.18%	955,250.00	Anticipating 7.9% below the projected rate study revenue (23/24 - 15 Lots Villa Cordoba; 4 Units Ramos Dayton Project) (24/25 - 1 Lot Villa Cordoba)
Water Meter Fees	8,880.00	10,600.00	119.37%	555.00	
Total Water Revenue:	854,165.00	832,055.00	97.41%	955,805.00	
SEWER REVENUE					
Sewer Income	912,040.00	908,590.00	99.62%	1,034,335.00	
Total Sewer Revenue:	912,040.00	908,590.00	99.62%	1,034,335.00	
STORM DRAIN REVENUE					
Storm Drain Income	98,400.00	99,730.00	101.35%	100,100.00	Anticipating Additional 8 homes with new services
Total Storm Drain Revenue:	98,400.00	99,730.00	101.35%	100,100.00	
OTHER REVENUE					
Merced County Taxes	170,000.00	182,800.00	107.53%	180,000.00	
Other Income	15,500.00	7,925.00	51.13%	17,500.00	24/25 Sell 2015 GMC Pickup
Late Charges; Return Ck Charges; On/Off Charges	22,000.00	23,950.00	108.86%	23,800.00	(23/24 - 15 Lots Villa Cordoba; 4 Units Ramos Dayton Project) (24/25 - 1 Lot Villa Cordoba)
Inspection Fees	10,130.00	11,765.00	116.14%	713.00	
Other Fund Sources: Interest, Etc.	48,000.00	67,705.00	141.05%	16,540.00	
Grants	-	-		-	
SRF Loan	-	-		-	
Business Loans	-	-		-	
Total Other Revenue:	265,630.00	294,145.00	110.73%	238,553.00	
TOTAL REVENUES	\$ 2,130,235.00	2,134,520.00	100.20%	\$ 2,328,793.00	

Rate Study Projections

**22/23 Rate Study Water Income \$777,300.00
 **23/24 Rate Study Water Income \$897,900.00
 **24/25 Rate Study Water Income \$1,037,187.00

Actual

**22/23 Final Water Income \$731,850.00
 **23/24 Estimated Final Water Income \$821,455.00

FINAL

OPERATION EXPENDITURES 2024/2025

	BUDGETED	EST. ACTUAL	%	PROPOSED	NOTES
OPERATIONS AND MAINTENANCE	FY 23/24	FY 23/24	FY 23/24	FY 24/25	
Equipment Purchases	74,000.00	73,570.00	99.42%	15,000.00	23/24 New Pickup - Funds transferred from General Fund; 24/25 Any anticipated equipment purchases over \$15,000.00 will be incorporated into a CIP Plan; 24/25 Air Compressor & System \$15,000.00
Water Meters - Subdivision Projects	9,850.00	9,850.00	100.00%	-	23/24 16 Lots
Water Meters - Replacements	18,000.00	76,680.00	426.00%	55,500.00	23/24 Upgraded 272 Meters; 24/25 Upgrade 100 Meters
Shop Building Rental	25,100.00	27,000.00	107.57%	17,100.00	24/25 Based on 9 months
Water Testing	15,000.00	26,180.00	174.53%	30,000.00	As of 5-31-24 Nitrate Testing Total \$14,545.00; 24/25 Continued Nitrate Testing
Sewer Testing	28,500.00	26,755.00	93.88%	28,500.00	
Water Maintenance	35,000.00	89,400.00	255.43%	110,000.00	23/24 \$9,645.00 Installation of Fence at Corporation Yard; \$2,300.00 Purchase of four road plates;\$5,200.00 Remove & Replace asphalt @ entrance of 19786 Bloss Avenue; \$30,875.00 Two Tapping Sleeves and Two Gate Valves for new sample point @ TID Yard; \$18,095.00 Installation of water service at Hilmar Mini Storage-Funds transferred from Water Replacement Fund. 24/25 \$75,000.00 to replace five fire hydrants.
Wells Maintenance	30,000.00	38,610.00	128.70%	30,000.00	23/24 - Woody Well #7 - VFD Drive \$36,673.00
Sewer Maintenance	40,000.00	49,960.00	124.90%	40,000.00	23/24 - \$9,645.00 Installation of Fence at Corporation Yard; \$2,300.00 Purchase of four road plates.
WWTF Maintenance	45,000.00	33,530.00	74.51%	45,000.00	23/24 - Replacement Pump \$6,040.00
Storm Drain Maintenance	5,000.00	19,080.00	381.60%	34,000.00	23/24 \$1,230.00 Installation of Fence at Corporation Yard; \$15,445.00 Lemon Station Repairs-Funds transferred from Storm Drain Replacement Fund. 24/25 ESPS Lift Station Pump \$28,300.00.

FINAL

	BUDGETED	EST. ACTUAL	%	PROPOSED	NOTES
Water - SCADA Annual Fees	32,730.00	-	0.00%	35,970.00	24/25 Waterly \$3,240.00; Waterworks Technology \$32,730.00
Sewer - SCADA Annual Fees	32,730.00	7,860.00	24.01%	41,850.00	23/24 SmartCover Cloud Hosting & Warranty. 24/25 Waterly \$2,120.00, SmartCover \$7,000.00, Waterworks Technology \$32,730.00
Storm Drain - SCADA Annual Fees	4,175.00	-	0.00%	3,540.00	24/25 Waterworks Technology
Wells - TID	70,000.00	66,385.00	94.84%	70,000.00	
Sewer - TID	13,800.00	14,145.00	102.50%	15,500.00	
WWTF - TID	24,000.00	20,415.00	85.06%	24,000.00	
Storm Drain - TID	13,000.00	8,100.00	62.31%	11,500.00	
Administration - TID	4,000.00	3,880.00	97.00%	5,000.00	
Street Sweeping	40,000.00	37,640.00	94.10%	40,000.00	
Water - Vehicle Fuel	23,000.00	15,525.00	67.50%	23,000.00	
Water - Vehicle Maintenance	10,000.00	6,790.00	67.90%	10,000.00	
Sewer - Vehicle Fuel	23,000.00	15,775.00	68.59%	23,000.00	
Sewer - Vehicle Maintenance	10,000.00	6,790.00	67.90%	10,000.00	
Storm Drain - Vehicle Fuel	3,000.00	2,450.00	81.67%	3,000.00	23/24 Lemon Station - Diesel for Generator \$535.00
Storm Drain - Vehicle Maintenance	1,500.00	935.00	62.33%	1,500.00	
Water Annual Fees	23,000.00	20,905.00	90.89%	23,000.00	
Sewer Annual Fees	33,000.00	27,120.00	82.18%	33,000.00	
Postage	13,000.00	12,335.00	94.88%	14,000.00	
Shop - Supplies	9,000.00	5,840.00	64.89%	19,000.00	24/25 \$10,000.00 Anticipation of items for new shop
Office Supplies/Equipment	20,000.00	19,755.00	98.78%	40,000.00	24/25 New Office Furnishings \$20,000.00
IT - Information Technology	25,000.00	17,485.00	69.94%	25,000.00	
Property Taxes	250.00	225.00	90.00%	300.00	
Bank Fees	200.00	-	0.00%	100.00	
Telephone	13,000.00	7,240.00	55.69%	10,000.00	23/24 Changed to CalNet Service in November 2023; 24/25 Amount Based on Full Year of CalNet Service and New Phone System
Uniforms	4,800.00	4,665.00	97.19%	4,800.00	

FINAL

	BUDGETED	EST. ACTUAL	%	PROPOSED	NOTES
PG&E/Propane	4,500.00	1,315.00	29.22%	3,500.00	24/25 PG&E and Propane
Garbage	2,000.00	1,670.00	83.50%	2,000.00	
Customer Claims	-	-	#DIV/0!	-	
Total O&M Expenses:	778,135.00	795,860.00	102.28%	897,660.00	
SALARIES & BENEFITS					
Water Salaries	136,010.00	136,060.00	100.04%	157,305.00	The District will be changing the Base Rate of pay to include the stipend pay and stand by pay (if applicable) as part of the Base Rate of Pay and becomes the "Regular Rate of Pay" ("RRP"). This is based on the Fair Labor Standards Act (FLSA).
Sewer Salaries	169,300.00	174,995.00	103.36%	216,965.00	
Storm Drain Salaries	19,075.00	12,910.00	67.68%	24,140.00	
Administrative Salaries	168,150.00	171,295.00	101.87%	200,230.00	
Employee Health Insurance	72,000.00	65,880.00	91.50%	42,000.00	
Employee Retirement Plan	46,800.00	48,825.00	104.33%	56,870.00	
Director Fees	11,700.00	10,200.00	87.18%	12,600.00	
Total Salary & Benefits Expenses:	623,035.00	620,165.00	99.54%	710,110.00	
GENERAL AND ADMINISTRATIVE EXPENSES					
Engineering - General Services	20,000.00	2,100.00	10.50%	10,000.00	
Legal - General Services	30,000.00	37,740.00	125.80%	30,000.00	23/24 \$9,975.00 Property Purchase Agreement Process 24/25 Audit \$10,350.00; Prepare State Controller Financial Report \$550.00.
Audit & Accounting Services	10,275.00	10,275.00	100.00%	10,900.00	
Insurance - Liability & Property	28,300.00	29,120.00	102.90%	33,000.00	New Facility - Anticipate 10%
Insurance (Worker's Comp.)	24,000.00	17,345.00	72.27%	24,000.00	
Seminar/Class Fees	7,500.00	4,795.00	63.93%	7,500.00	
Safety Trainings & IIPP	-	-	#DIV/0!	2,500.00	
Association Dues	9,000.00	8,675.00	96.39%	9,500.00	

FINAL

	BUDGETED	EST. ACTUAL	%	PROPOSED	NOTES
					23/24 \$3,000.00 Written Injury & Illness Prevention Program (Actual Cost was \$800.00 expensed to Seminars/Classes); Update the Capacity Studies for Water, Sewer, and Storm Drain \$100,000.00 (Did Not Perform the Studies); \$5,500.00 Conceptual Site Master Plan; \$4,200.00 CalArp Risk Management Plan; \$1,000.00 Sand Issue Water Filter Study @ Sanford Drive; \$13,400.00 120Water-Lead and Copper Testing Evaluation. 24/25 Update the Capacity Studies for Water, Sewer, and Storm Drain \$100,000.00.
Studies/Surveys	103,000.00	24,260.00	23.55%	100,000.00	
Employer Taxes - Fed & State	39,800.00	43,265.00	108.71%	46,600.00	
Groundwater Association Contribution	13,800.00	13,915.00	100.83%	15,000.00	
Total General and Administrative Expenses:	285,675.00	191,490.00	67.03%	289,000.00	
FUND TRANSFERS					
Water Project Fund	142,800.00	142,800.00	100.00%	142,800.00	
Sewer/WWTF Project Fund	168,000.00	168,000.00	100.00%	168,000.00	
Reserve Funds	36,000.00	36,000.00	100.00%	36,000.00	
Water Replacement Fund	36,000.00	36,000.00	100.00%	36,000.00	
Sewer Replacement Fund	24,000.00	24,000.00	100.00%	24,000.00	
Storm Drain Replacement Fund	24,000.00	24,000.00	100.00%	24,000.00	
Total Fund Transfer Expenses:	430,800.00	430,800.00	100.00%	430,800.00	
TOTAL EXPENSES	2,117,645.00	2,038,315.00	96.25%	\$ 2,327,570.00	

FINAL