



BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

**NOTICE AND AGENDA
SPECIAL MEETING OF THE FINANCE AND AUDIT COMMITTEE
of the Board of Directors**

*This meeting is hereby noticed pursuant to
California Government Code Section 54950 et. seq.*

Thursday, October 17, 2024 – 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

TELECONFERENCE NOTICE

*The BCVWD F&A Committee members will attend in person
at the BCVWD Administrative Office.*

*The meeting is available to the public via Zoom video teleconference
To access the Zoom conference, use the link below:*
<https://us02web.zoom.us/j/81357113079?pwd=QTZYV2RZTVBNQ1lqQ2FkTEpXNFdUUT09>

To telephone in, please dial: (669) 900-9128
Enter Meeting ID: 813 5711 3079
Enter Passcode: 346756

*For Public Comment, use the “Raise Hand” feature if on the video call when
prompted. If dialing in, please dial *9 to “Raise Hand” when prompted*

*BCVWD provides remote attendance options primarily as a matter of
convenience to the public. Unless a Board member is attending
remotely pursuant to provisions of GC 54953 et. seq., BCVWD will not
stop or suspend its in-person public meeting should a technological
interruption occur with respect to the Zoom teleconference or call-in
line listed on the agenda. Members of the public are encouraged to
attend BCVWD meetings in person at the above address, or remotely
using the options listed.*

Meeting materials will be available on the BCVWD’s website:
<https://bcvwd.gov/document-category/fa-committee-agendas/>

FINANCE & AUDIT COMMITTEE SPECIAL MEETING – OCTOBER 17, 2024

CALL TO ORDER

ROLL CALL

	David Hoffman, Chair
	Lona Williams

	John Covington (alternate)
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PUBLIC COMMENT

PUBLIC COMMENT: RAISE HAND OR PRESS *9 for Public Comment or to request to speak when prompted. At this time, any person may address the Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

- 1. Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.
 - a. Item(s) to be removed or continued from the Agenda
 - b. Emergency Item(s) to be added to the Agenda
 - c. Changes to the order of the agenda
- 2. Review of the Fiscal Year 2025 Operating Budget (DRAFT)** (pages 4 - 16)

ADJOURNMENT

AVAILABILITY OF AGENDA MATERIALS - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Finance and Audit Committee in connection with a matter subject to discussion or consideration at a meeting of the Finance and Audit Committee are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") during business hours, Monday through Thursday from 7:30 a.m. to 5 p.m. If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Office at the same time or within 24 hours' time as they are distributed to all or a majority of the Board of Directors, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available in the Board Room at the District Office. Materials may also be available on the District's website: www.bcvwd.gov.

REVISIONS TO THE AGENDA - In accordance with §54954.2(a) of the Government Code (Brown Act), revisions to this Agenda may be made up to 24 hours before the Finance and Audit Committee Special Meeting, if necessary, after mailings are completed. Interested persons wishing to receive a copy of the set Agenda may pick one up at the District Office, located at 560 Magnolia Avenue, Beaumont, California, up to 24 hours prior to the Finance and Audit Committee Meeting.

REQUIREMENTS RE: DISABLED ACCESS - In accordance with Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.gov or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

CERTIFICATION OF POSTING

A copy of the foregoing notice was posted near the regular meeting place of the Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 24 hours in advance of the meeting (Government Code §54954.2(a)).



**Beaumont-Cherry Valley Water District
Special Finance and Audit Committee
Meeting
October 17, 2024**

Item 2

STAFF REPORT

TO: Finance and Audit Committee
FROM: Finance and Administration Department
SUBJECT: Review of the Fiscal Year 2025 Operating Budget (DRAFT)

Staff Recommendation

Direct staff as desired.

Executive Summary

Staff has prepared the estimated revenues and expenditures for the 2025 Operating Budget. The draft document will be the basis for the budget document to be provided to the Board of Directors.

Background

The 2025 Revenues are based on staff evaluated changes in the production of water services, actual sales, and no rate increase.

The 2025 Expenses are based on staff-evaluated changes over the last three years, the trend of current expenses as well as changes in personnel to address District growth.

Fiscal Impact

The proposed 2025 budget is balanced.

The proposed budget includes a Gross Revenue amount of \$24,097,000 and a Net Revenue of \$22,188,100.

The proposed budget includes a Gross Expense amount of \$25,828,000 and a Net Expense of \$21,996,700.

The Gross Revenues and Expenses include all accounts recorded in the budget document. The Net Revenues and Expenses remove the Capacity Charges, as those are specifically allocated to developer related projects as well as non-cash transactions reported for transparency.



Table 1 – 2025 Proposed Budget Summary

	2023 ACTUAL	2023 ADOPTED (AMENDED)	2024 PROJECTED	2025 PROPOSED
Gross Revenue	\$ 22,993,700	\$ 23,535,500	\$ 23,517,800	\$ 24,097,000
Less Capacity Charges	1,772,100	2,053,000	304,500	1,908,900
Net Revenue	\$ 21,221,600	\$ 21,482,500	\$ 23,213,300	\$ 22,188,100
Gross Expenses	\$ 14,488,517	\$ 24,238,900	\$ 18,867,200	\$ 25,828,000
Less GASB 68 Pension Expense	372,104	215,000	135,000	215,000
Less Depreciation	3,415,745	3,417,000	3,412,600	3,616,300
Net Expenses	\$ 10,700,668	\$ 20,606,900	\$ 15,319,600	\$ 21,996,700
Net Increase/(loss)	\$ 10,520,933	\$ 875,600	\$ 7,893,700	\$ 191,400

Attachments

1. 2025 Operating Budget – DRAFT Revenues
2. 2025 Operation Budget – DRAFT Expenses

Staff Report prepared by Sylvia Molina, Assistant Director of Finance and Administration

BCVWD
DRAFT - Revenues
2025 Budget

Account No.	Account Name 10/13/2024	2023		2024		2024		2025		Change	2025 Notes
		ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (Amended)	PROJECTED	PROPOSED		
Water Sales											
01-50-510-410100	Sales	\$ 6,510,500	\$ 5,536,100	\$ 6,072,000			\$ 6,072,000	\$ 6,148,200	6,158,300	\$ 86,300	Based on 5-year average production of 13,192.88AF, with 5% loss; using 2024 water rates
01-50-510-410111	Drought Surcharges	\$ -	\$ -	\$ -			-	-	-	-	Drought emergency lifted
01-50-510-410151	Agricultural Irrigation Sales	20,000	16,800	27,000			27,000	15,600	22,600	(4,400)	Based on 5-year average production of 13,192.88AF, with 5% loss; using 2024 water rates, for 0.3% of total sales
01-50-510-410171	Construction Sales	201,000	55,600	93,500			93,500	18,200	73,600	(19,900)	Based on 5-year average production of 13,192.88AF, with 5% loss; using 2024 water rates, for 0.9% of total sales
01-50-510-413011	Fixed Meter Charges	4,958,500	5,337,000	5,630,500			5,630,500	5,860,300	6,123,200	492,700	Active meters as of 10/01/2024, reduced by 10% locked meters
Development and Installation Charges											
01-50-510-413021	Meter Fees	300,000	856,300	300,000			300,000	918,900	537,300	237,300	Based on 5-year average, with 25% reduction buffer for potential changes in the economy
01-50-510-419011	Development Income	226,000	188,200	226,000			226,000	159,000	241,900	15,900	Based on 4 year average
01-50-510-419012	Development Income - GIS	308,000	-	308,000			308,000	10,000	51,200	(256,800)	Although budget \$308k for last 4 years, was based on 1117 EDU @\$275/meter; since little to no activity, based on 185.95 EDUs (see Capacity Charges)
Pass thru Surcharges											
01-50-510-415001	SGPWA Importation Charges	4,072,500	3,505,900	3,783,000			3,783,000	3,610,500	3,793,300	10,300	Based on 5-year average production of 13,192.88AF, with 5% loss; using 2024 water rates
01-50-510-415011	SCE Power Charges	2,227,500	2,045,100	2,207,000			2,207,000	2,106,100	2,212,800	5,800	Based on 5-year average production of 13,192.88AF, with 5% loss; using 2024 water rates
Other Charges for Service											
01-50-510-413001	Backflow Administration Charges	64,000	65,700	69,500			69,500	80,500	91,000	21,500	Rounded 1,348 backflows as of 10/01/2024; assumes 10% lock off rate @\$75 per year
01-50-510-417001	2nd Notice Charges	49,000	83,100	82,000			82,000	82,200	82,700	700	Rounded average of 16,535 @\$5 based on 2023 actual (16,629) and 2024 Projected (16,440). Note, Pre-COVID average 19,222
01-50-510-417011	3rd Notice Charges	63,000	107,800	104,500			104,500	122,200	115,100	10,600	Rounded average of 7,669 @\$15 based on 2023 actual (7,190) and 2024 Projected (8147). Note, Pre-COVID average 7,034
01-50-510-417021	Account Reinstatement Fees	50,000	38,300	39,000			39,000	36,700	37,500	(1,500)	Rounded average of 750 @\$50 based on 2023 actual (765) and 2024 Projected (734). Note, Pre-COVID average 1,040
01-50-510-417031	Lien Processing Fees	8,000	9,600	12,000			12,000	4,600	7,200	(4,800)	Rounded average of 42 @\$170 based on 2023 actual (56) and 2024 Projected (27). Note, Pre-COVID average 59
01-50-510-417041	Credit Check Processing Fees	23,000	18,700	18,500			18,500	21,500	18,500	2,100	Based on 2024 projected
01-50-510-417051	Return Check Fees	5,000	5,700	5,500			5,500	6,600	5,500	6,500	Based on 2024 projected
01-50-510-417061	Customer Damages	22,000	79,900	22,500			22,500	42,100	30,000	7,500	Based on 5-year average of \$37,700; separated customer upgrade charges for transparency
01-50-510-417071	After-Hours Call Out Charges	4,000	3,300	3,000			3,000	2,800	2,800	(200)	Based on projected for 2024
01-50-510-417081	Bench Test Fees (Credits)	-	300	500			500	100	100	(400)	Based on projected for 2024
01-50-510-417091	Credit Card Processing Fees	93,000	117,200	125,000			125,000	117,100	-	(125,000)	District transferring to 3rd Party Vendor, will no longer have revenue OR expense
01-50-510-417101	Customer Upgrade Charges	-	-	-			-	-	-	-	NEW, separated from Customer Damages for transparency, less than 5 upgrades in last 5 years
01-50-510-419001	Rebates/Reimbursements	-	4,100	-			-	-	-	-	Not guaranteed, budget as zero

BCVWD
DRAFT - Revenues
2025 Budget

Account No.	Account Name 10/13/2024	2023		2024		2024		2024		2025		Change	2025 Notes
		ADOPTED	ACTUAL	ADOPTED	Additions	Deletions	Notes	ADOPTED (Amended)	PROJECTED	PROPOSED			
01-50-510-419021	Recharge Income	-	-	-	-	-	-	-	-	-	-	-	Banning may not buy, budget as zero
01-50-510-419031	Well Maintenance Reimbursement	85,000	180,300	162,000	-	-	-	162,000	35,000	107,700	(54,300)	-	Based on average for 2023 and projected for 2024, varies greatly (2020 \$100,476; 2021 \$10,138; 2022 \$313,326; 2023 \$180,297); driven by variable development and fire fighting
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-	-	-	-	1,000	-	-	-	-	Not guaranteed, budget as zero
01-50-510-419061	Miscellaneous Income	1,000	18,200	1,000	-	-	-	1,000	63,100	5,000	4,000	-	Includes activity like recycling, credits from prior year activity, unclaimed funds
District Housing Charges													
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	10,000	2,600	-	-	-	-	-	-	-	-	-	Property expected to remain vacant in 2025
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	7,000	6,800	8,000	-	-	-	8,000	7,000	7,500	(500)	-	Rounded 2024 projected + 2.5% CPI
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	8,000	7,500	9,000	-	-	-	9,000	7,800	8,000	(1,000)	-	Rounded 2024 projected + 2.5% CPI
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	6,000	6,300	7,000	-	-	-	7,000	6,500	7,000	-	-	Rounded 2024 projected + 2.5% CPI
01-50-510-471101	Utilities - 12303 Oak Glen Rd	5,000	1,000	-	-	-	-	-	-	-	-	-	Property expected to remain vacant in 2025
01-50-510-471111	Utilities - 13695 Oak Glen Rd	5,000	4,100	6,000	-	-	-	6,000	3,300	3,500	(2,500)	-	Rounded 2024 projected + 2.5% CPI
01-50-510-471121	Utilities - 13697 Oak Glen Rd	5,000	5,700	7,000	-	-	-	7,000	5,500	6,000	(1,000)	-	Rounded 2024 projected + 2.5% CPI
01-50-510-471131	Utilities - 9781 Avenida Miravilla	4,000	3,800	5,000	-	-	-	5,000	3,900	4,000	(1,000)	-	Rounded 2024 projected + 2.5% CPI
Capacity Charges													
01-50-510-481001	Capacity Charges-Wells	279,000	314,500	388,000	-	-	-	388,000	39,100	360,000	(28,000)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481006	Capacity Charges-Water Rights (SWP)	177,000	199,000	245,000	-	-	-	245,000	24,700	227,800	(17,200)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481012	Capacity Charges-Water Treatment Plant	133,000	149,600	185,000	-	-	-	185,000	18,600	171,300	(13,700)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481018	Capacity Charges-Local Water Resources	70,000	78,800	97,000	-	-	-	97,000	9,800	90,200	(6,800)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481024	Capacity Charges-Recycled Water Facilities	202,000	328,300	281,000	-	-	-	281,000	109,400	260,800	(20,200)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481030	Capacity Charges-Transmission (16")	226,000	254,700	314,000	-	-	-	314,000	31,700	291,600	(22,400)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481036	Capacity Charges-Storage	289,000	326,200	402,000	-	-	-	402,000	40,600	373,400	(28,600)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481042	Capacity Charges-Booster	20,000	22,600	28,000	-	-	-	28,000	2,800	25,900	(2,100)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481048	Capacity Charges-Pressure Reducing Stations	11,000	11,500	15,000	-	-	-	15,000	1,400	13,300	(1,700)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481054	Capacity Charges-Miscellaneous Projects	9,000	10,100	13,000	-	-	-	13,000	1,300	11,600	(1,400)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-481060	Capacity Charges-Financing Costs	44,000	51,600	61,000	-	-	-	61,000	8,600	58,600	(4,200)	-	185.95 EDUs, based on average of estimated 2024 (214), 2023 (200) and 2022 (143.85)
01-50-510-485001	Front Footage Fees	24,000	27,200	24,000	-	-	-	24,000	16,500	26,200	2,200	-	Prior to 2024, 3-year average \$35,900; proposed based on average with 2024 projected factored in
01-50-510-419042	Asset Disposal Account	-	(2,900)	-	-	-	-	-	-	-	-	-	Not guaranteed, budget as zero
01-50-510-419043	Fixed Asset Inv (Treated as contributed capital)	-	-	-	-	-	-	-	-	-	-	-	Not guaranteed, budget as zero
Interest Earned													
01-50-510-490001	Interest Income - Bonita Vista	1,000	100	1,000	-	-	-	1,000	300	300	(700)	-	Rounded installment of \$351.65 from amortization schedule
01-50-510-490011	Interest Income - Fairway Canyon	252,000	250,800	223,500	-	-	-	223,500	250,800	192,000	(31,500)	-	Final installment of Phase II (\$9775) and 5th installment of Phase IV (182909) from amortization schedules
01-50-510-490021	Interest Income - General	231,000	2,228,300	1,249,000	-	-	-	1,249,000	2,616,600	1,131,500	(117,500)	-	Conservative approach, using five-year average, rather than prior year approach of % of Projection (50% of projection \$1,308,300)

BCVWD
DRAFT - Revenues
2025 Budget

Account No.	Account Name	2023		2024		2024		2024		2025		Change	2025 Notes
		ADOPTED	ACTUAL	ADOPTED	ADDITIONS	DELETIONS	ADOPTED (Amended)	PROJECTED	PROPOSED				
01-50-510-490051	Net Amort/Accret on Investment	-	351,400	278,000			278,000	288,900	250,000	(28,000)	Conservative approach to two-year average of \$272,037		
Grant Revenue													
01-50-510-419051	Grant Revenue	784,000	82,900	397,000			397,000	561,400	861,000	464,000	Based on potential ARPA award funded over 3 year period		
		\$ 22,093,000	\$ 22,993,700	\$ 23,535,500	\$ -	\$ -	\$ 23,535,500	\$ 23,517,800	\$ 24,097,000	\$ 570,100			

Updated by SMM(BC); 10/14/2024

Account No.	Account Name	2023 ADOPTED (Amended)	2023 ACTUAL	2024 ADOPTED	2024 Additions	2024 Deletions	Notes	2024 ADOPTED (Amended)	Adjustment to Projection	Projection basis	2025		% of change	2025 NOTES	
											PROPOSED	PROJECTED			
Board of Directors															
01-10-110-500101	Board of Directors Fees	\$ 95,500	\$ 85,890	\$ 124,500				\$ 124,500	Current Year	Current Year	\$ 99,400	\$ 128,000	2.81%	PERSONNEL	
01-10-110-500115	Social Security	6,000	5,325	8,000				8,000	Current Year	Current Year	6,200	8,000	0.00%	PERSONNEL	
01-10-110-500120	Medicare	1,500	1,246	2,000				2,000	Current Year	Current Year	1,400	2,000	0.00%	PERSONNEL	
01-10-110-500125	Health Insurance	75,500	44,617	81,500				81,500	Current Year	Current Year	53,600	94,500	15.95%	PERSONNEL	
01-10-110-500140	Life Insurance	2,000	113	2,500				2,500	Current Year	Current Year	100	2,500	0.00%	PERSONNEL	
01-10-110-500143	EAP Program	500	106	500				500	Current Year	Current Year	100	500	0.00%	PERSONNEL	
01-10-110-500145	Workers' Compensation	1,000	583	1,000				1,000	Current Year	Current Year	700	1,000	0.00%	PERSONNEL	
01-10-110-500175	Training/Education/Mtgs/Travel	34,500	26,742	47,000				47,000	3 Yr Average	3 Yr Average	30,500	55,000	17.02%	Increased participation in tours, conferences, Water for Latino Leasers Expenses, lodging and incidentals increase.	
01-10-110-550012	Election Expenses	79,000	3,639	12,000				12,000	3 Yr Average	3 Yr Average	-	65,000	441.67%	2024 Election, County fees assessed in 2025, based on prior activity of \$54826-59043 + increased mailing costs	
01-10-110-550043	Supplies-Other	1,000	137	1,000			transfer	1,500	3 Yr Average	3 Yr Average	1,100	1,700	13.33%	Allowance for post-election supplies and more meeting supplies/waters	
01-10-110-550051	Advertising/Legal Notices	2,500	244	2,500		(500)	transfer	2,000	3 Yr Average	3 Yr Average	200	2,000	0.00%	General public hearings and misc. legal notices	
Engineering															
01-20-210-500105	Labor	576,050	389,062	516,000				516,000	Current Year	Current Year	318,100	539,500	4.55%	PERSONNEL	
01-20-210-500114	Incentive Pay	-	-	2,500				2,500	Current Year	Current Year	-	2,500	0.00%	PERSONNEL	
01-20-210-500115	Social Security	43,000	24,528	39,000				39,000	Current Year	Current Year	21,200	3,000	7.69%	PERSONNEL	
01-20-210-500120	Medicare	10,500	6,046	9,500				9,500	Current Year	Current Year	5,000	10,000	5.26%	PERSONNEL	
01-20-210-500125	Health Insurance	101,000	60,583	89,500				89,500	Current Year	Current Year	61,100	97,000	8.38%	PERSONNEL	
01-20-210-500140	Life Insurance	1,000	57	1,000				1,000	Current Year	Current Year	500	1,000	0.00%	PERSONNEL	
01-20-210-500143	EAP Program	500	98	500				500	Current Year	Current Year	100	500	0.00%	PERSONNEL	
01-20-210-500145	Workers' Compensation	5,500	3,347	5,800				5,800	Current Year	Current Year	3,000	5,500	10.00%	PERSONNEL	
01-20-210-500150	Unemployment Insurance	8,500	7,500	7,500			transfer	1,500	Current Year	Current Year	-	8,000	433.33%	PERSONNEL	
01-20-210-500155	Retirement/CalPERS	80,500	43,642	54,500		(6,000)		54,500	Current Year	Current Year	31,100	55,500	1.83%	PERSONNEL	
01-20-210-500165	Uniforms & Employee Benefits	500	-	500				500	Prior Year	Prior Year	100	500	0.00%	PERSONNEL	
01-20-210-500175	Training/Education/Mtgs/Travel	8,000	1,003	8,000				8,000	Prior Year	Prior Year	1,300	8,000	0.00%	PERSONNEL	
01-20-210-500180	Accrued Sick Leave Expense	31,000	3,039	30,000				30,000	Prior Year	Prior Year	4,100	35,500	18.33%	PERSONNEL	
01-20-210-500185	Accrued Vacation Leave Expense	28,500	13,016	25,000				25,000	Prior Year	Prior Year	11,300	31,500	26.00%	PERSONNEL	
01-20-210-500187	Accrued Leave Payments	42,000	14,006	18,500				18,500	Prior Year	Prior Year	9,300	27,500	48.65%	PERSONNEL	
01-20-210-500190	Temporary Labor	5,950	5,904	45,000				45,000	Prior Year	Prior Year	44,400	21,100	-53.11%	Shared temp Admin Assistant, 10 hours per week	
01-20-210-500195	CJP Related Labor	(225,000)	(124,632)	(225,000)				(225,000)	Prior Year	Prior Year	(33,400)	(225,000)	0.00%		
01-20-210-550030	Membership Dues	2,000	751	2,000				2,000	Prior Year	Prior Year	600	2,100	5.00%	Some of the membership dues are biannual, so costs are incurred one year, but not in the next.	
01-20-210-550029	Administrative Expenses	5,000	4,443	5,000		6,000	transfer	11,000	Prior Year	Prior Year	7,800	11,000	0.00%	Continue cabinet purchase plan	
01-20-210-550046	Office Equipment	6,000	3,031	6,000				6,000	Prior Year	Prior Year	3,800	6,000	0.00%		
01-20-210-550051	Advertising/Legal Notices	5,000	1,008	5,000				5,000	Prior Year	Prior Year	-	5,000	0.00%		
Development Services															
01-20-220-500105	Labor	-	-	73,000				73,000	Current Year	Current Year	74,000	77,000	4.00%	PERSONNEL	
01-20-220-500114	Incentive Pay	-	-	-				-	Current Year	Current Year	-	-	0.00%	PERSONNEL	
01-20-220-500115	Social Security	-	-	5,500				5,500	Current Year	Current Year	4,600	5,000	-8.00%	PERSONNEL	
01-20-220-500120	Medicare	-	-	1,500				1,500	Current Year	Current Year	1,100	1,500	0.00%	PERSONNEL	
01-20-220-500125	Health Insurance	-	-	19,000				19,000	Current Year	Current Year	12,000	19,500	2.63%	PERSONNEL	
01-20-220-500140	Life Insurance	-	-	500				500	Current Year	Current Year	100	500	0.00%	PERSONNEL	
01-20-220-500143	EAP Program	-	-	500				500	Current Year	Current Year	-	500	0.00%	PERSONNEL	
01-20-220-500145	Workers' Compensation	-	-	1,000				1,000	Current Year	Current Year	700	1,000	0.00%	PERSONNEL	
01-20-220-500150	Unemployment Insurance	-	-	1,500				1,500	Current Year	Current Year	-	1,500	0.00%	PERSONNEL	
01-20-220-500155	Retirement/CalPERS	-	-	6,500				6,500	Current Year	Current Year	6,400	7,000	7.69%	PERSONNEL	
01-20-220-500180	Accrued Sick Leave Expense	-	-	4,500				4,500	Prior Year	Prior Year	-	-	-100.00%	PERSONNEL	
01-20-220-500185	Accrued Vacation Leave Expense	-	-	5,000				5,000	Prior Year	Prior Year	-	-	(5,000)	-100.00%	PERSONNEL
01-20-220-500187	Accrued Leave Payments	-	-	-				-	Prior Year	Prior Year	-	-	-	0.00%	PERSONNEL

Account No.	Account Name	2023 ADOPTE (Amended)	2023 ACTUAL	2024 ADOPTE (Amended)	2024 ADDITIONS	2024 DELETIONS	Notes	2024 ADOPTE (Amended)	Adjustment to Projection	Projection basis	2024 PROJECTED	2025 PROPOSED	Change (Proposed - Amended)	% of change	2025 NOTES
Professional Services															
01-20-210-540012	Development Reimbursable Engineering	-	-	-	-	-		118,500		Current Year	99,500	113,500	(5,000)	-4.22%	-0.31% % of budget
01-20-210-540014	Development Reimbursable GIS	30,000	13,800	50,000	-	-		50,000		Current Year	-	-	(50,000)	-100.00%	
01-20-210-540018	Grant & Loan Procurement	-	-	-	-	-		-		Current Year	-	-	-	0.00%	
01-20-210-540048	Permits, Fees & Licensing	3,000	-	3,000	-	-		3,000		Prior Year	-	3,000	-	0.00%	
01-20-210-560031	Outside Engineering	80,000	76,788	120,000	-	-		120,000		Current Year	59,900	120,000	-	0.00%	
01-20-210-560032	CIP Related Outside Engineering	(42,000)	-	-	-	-		-		Current Year	-	-	-	0.00%	
01-30-310-550061	Media Outreach	25,500	2,271	10,000	-	-		10,000		Current Year	-	5,000	(5,000)	-50.00%	Transition services, Facebook boosting, and mailed notifications- Start to start taking on
01-30-310-560001	Accounting and Audit	47,300	45,355	46,000	-	-		46,000		Prior Year	33,700	48,400	2,400	5.22%	includes regular and single audit, reporting application fees, and implementation guides
01-30-310-560011	General Legal	64,500	59,955	79,000	-	-		79,000		3 Yr Average	58,600	83,500	4,500	5.70%	
01-30-310-560036	Other Professional Services	208,455	207,490	341,000	-	-		341,000		3 Yr Average	188,000	225,000	(116,000)	-34.02%	Shred It, GrantWriting Services (\$80k), Public Outreach (\$50k?), Rate Study Roll over (\$100k), HR assistance (\$15k)
01-50-510-550096	Beaumont Basin Watermaster	85,000	80,866	127,000	-	-		127,000		Current Year	53,900	135,000	8,000	6.30%	Continue trend of increase
01-50-510-550097	SAWPA Basin Monitoring Program	31,500	26,827	30,000	-	-		30,000		Current Year	28,900	30,000	-	0.00%	Ongoing program
Finance and Administration															
01-30-310-500105	Labor	1,347,500	1,199,840	1,055,000	-	(44,000)	transfer	1,011,000		Current Year	848,100	1,114,000	103,000	10.19%	PERSONNEL
01-30-310-500109	FSLA Overtime	-	-	500	-	-		500		Current Year	-	500	-	0.00%	PERSONNEL
01-30-310-500110	Overtime	16,000	13,389	3,000	-	-		3,000		Current Year	600	3,500	500	16.67%	PERSONNEL
01-30-310-500111	Double Time	2,500	961	2,500	-	-		2,500		Current Year	300	2,500	-	0.00%	PERSONNEL
01-30-310-500114	Incentive Pay	-	-	4,000	-	-		4,000		Current Year	600	4,500	-	0.00%	PERSONNEL
01-30-310-500115	Social Security	102,500	77,024	82,500	(2,000)	(2,000)	transfer	80,500		Current Year	55,700	89,000	8,500	10.56%	PERSONNEL
01-30-310-500120	Medicare	24,000	19,458	19,500	(1,000)	(1,000)	transfer	18,500		Current Year	13,600	21,000	2,500	13.51%	PERSONNEL
01-30-310-500125	Health Insurance	333,000	251,649	216,500	(5,850)	(5,850)	transfer	210,650		Current Year	148,400	190,500	(20,150)	-9.57%	PERSONNEL
01-30-310-500130	CalPERS Health Administration Costs	3,000	2,621	3,000	-	-		3,000		Current Year	3,000	3,000	-	0.00%	Based on projection
01-30-310-500140	Life Insurance	2,500	1,976	2,000	-	-		2,000		Current Year	1,300	2,000	-	0.00%	PERSONNEL
01-30-310-500143	EAP Program	1,000	284	500	-	-		500		Current Year	200	500	-	0.00%	PERSONNEL
01-30-310-500145	Workers' Compensation	11,000	9,183	9,000	-	-		9,000		Current Year	6,900	9,500	500	5.56%	PERSONNEL
01-30-310-500150	Unemployment Insurance	20,000	8,337	15,500	(8,000)	(8,000)	transfer	7,500		Current Year	4,100	16,500	9,000	120.00%	PERSONNEL
01-30-310-500155	Retirement/CalPERS	255,600	236,214	222,000	-	-		222,000		Current Year	197,800	236,000	14,000	6.31%	PERSONNEL
01-30-310-500161	Estimated Current Year OPEB Expense	215,000	91,450	104,000	-	-		104,000		Prior Year	-	111,300	7,300	7.02%	Based on Actuary recommendation
01-30-310-500165	Uniforms & Employee Benefits	1,000	823	1,000	-	-		1,000		Prior Year	600	1,000	-	0.00%	2 Embroidered items per staff member, event clothing for staff and management
01-30-310-500175	Training/Education/Mtgs/Travel	40,500	22,152	37,000	-	-		37,000		Prior Year	15,800	35,000	(2,000)	-5.41%	Conferences such as CSDA, CSMFO, GFOA as well as online training for Finance and Admin staff
01-30-310-500180	Accrued Sick Leave Expense	71,500	47,923	60,000	-	-		60,000		Prior Year	20,700	63,500	3,500	5.83%	PERSONNEL
01-30-310-500185	Accrued Vacation Leave Expense	106,500	45,843	98,000	-	-		98,000		Prior Year	35,000	100,500	2,500	2.55%	PERSONNEL
01-30-310-500187	Accrual Leave Payments	111,500	64,906	101,500	-	-		101,500		Prior Year	68,600	138,000	36,500	35.96%	PERSONNEL
01-30-310-500190	Temporary Labor	18,000	23,962	-	60,850	-	transfer	60,850		Current Year	90,100	-	(60,850)	-100.00%	None planned, if use, will pull from Labor
01-30-310-500195	CIP Related Labor	(16,000)	(7,542)	(8,000)	-	-		(8,000)		3 Yr Average	-	-	8,000	-100.00%	No CIP projects involving finance planned
01-30-310-550001	Bank/Financial Service Fees	5,000	2,118	4,000	-	-		4,000		3 Yr Average	3,200	4,000	-	0.00%	Fees for banking services, armored courier services, and NS charges
01-30-310-550006	Cashiering Shortages/Overages	-	-	-	-	-		-		Current Year	-	-	-	0.00%	REMOVED in 2024
01-30-310-550008	Transaction/Return Fees	-	-	-	-	-		-		Current Year	-	-	-	0.00%	REMOVED in 2024
01-30-310-550010	Transaction/Credit Card Fees	-	-	-	-	-		-		Current Year	-	-	-	0.00%	REMOVED in 2024
01-30-310-550014	Credit Check Fees	-	-	-	-	-		-		Current Year	-	-	-	0.00%	REMOVED in 2024
01-30-310-550030	Membership Dues	42,000	40,230	43,000	-	-		43,000		Prior Year	40,500	46,200	3,200	7.44%	Continued memberships, with increases for ACWA, AICPA, AWWA, Beaumont Chamber of Commerce, CSMFO, CMTA, GFOA, Thompson Grants, etc.
01-30-310-550036	Notary & Lien Fees	12,000	11,340	11,000	-	-		11,000		3 Yr Average	10,600	11,200	200	1.82%	REMOVED in 2024
01-30-310-550042	Office Supplies	5,500	240	5,500	-	-		5,500		Prior Year	600	5,500	-	0.00%	Based on 2023 projection

Account No.	Account Name	2023 ADOPTED (Amended)	2023 ACTUAL	2024 ADOPTED	2024 Additions	2024 Deletions	Notes	2024 ADOPTE (Amended)	Adjustment to Projection	Projection basis	2024 PROJECTED	2025 PROPOSED	Change (Proposed - Amended)	% of change	2025 NOTES
01-30-310-550048	Postage	34,000	8,021	60,000				60,000		Prior Year	6,400	62,200	2,200	3.67%	Prop 218 notices and potential AB 1688 and SB806 notices, State required Backflow letters (\$5k), State required Lead letters (\$5k)
01-30-310-550050	Utility Billing Service													0.00%	
01-30-310-550051	Advertising/Legal Notices	3,500	448	5,000				5,000		Prior Year	1,600	1,500	(3,500)	-70.00%	Potential RFPs (\$)
01-30-310-550054	Property, Auto & General Liability Insurance	198,000	197,683	170,000				170,000		Prior Year	243,600	378,000	208,000	122.35%	Increase from ACWA on Auto (\$168k) and Property Insurance (\$112k) + estimated 35%
01-30-310-550066	Subscriptions	-	-	500				500		Prior Year	200	500	500	0.00%	
01-30-310-550072	Miscellaneous Operating Expenses	1,000	587	500				500		Prior Year	1,300	500	-	0.00%	
01-30-310-550078	Bad Debt Expense	16,500	-	25,000				25,000		Prior Year	135,000	25,000	-	0.00%	
01-30-310-560000	GASB 68 Pension Expense	222,000	372,104	215,000				215,000		Prior Year	1,954,400	2,891,900	323,400	12.59%	Non-Cash Transaction % of budget
	Depreciation														
01-30-310-550084	Depreciation	3,025,000	3,415,745	3,417,000				3,417,000	3 Yr Average		3,412,600	3,616,300	199,300	5.83%	Non-Cash Transaction
											3,412,600	3,616,300	199,300	5.83%	% of budget
	Human Resources and Risk Management														
01-30-320-500105	Labor	61,800	40,830	101,000				101,000		Current Year	89,200	119,000	16,000	17.82%	PERSONNEL
01-30-320-500110	Overtime	-	-	-				-		Current Year	-	-	-	0.00%	PERSONNEL
01-30-320-500111	Double Time	-	-	-				-		Current Year	-	-	-	0.00%	PERSONNEL
01-30-320-500114	Incentive Pay	-	-	1,000				1,000		Current Year	-	1,000	1,000	0.00%	PERSONNEL
01-30-320-500115	Social Security	5,300	2,982	7,000				7,000		Current Year	5,800	8,500	1,500	21.43%	PERSONNEL
01-30-320-500120	Medicare	1,500	697	2,000				2,000		Current Year	1,300	2,000	2,000	0.00%	PERSONNEL
01-30-320-500125	Health Insurance	19,000	9,674	27,500				27,500		Current Year	24,300	30,500	3,000	10.91%	PERSONNEL
01-30-320-500140	Life Insurance	500	33	500				500		Current Year	200	500	500	0.00%	PERSONNEL
01-30-320-500143	EAP Program	500	11	500				500		Current Year	-	500	500	0.00%	PERSONNEL
01-30-320-500145	Workers' Compensation	1,000	289	1,000				1,000		Current Year	700	1,000	1,000	0.00%	PERSONNEL
01-30-320-500150	Unemployment Insurance	1,500	-	1,500				1,500		Current Year	-	2,000	500	33.33%	PERSONNEL
01-30-320-500155	Retirement/CalPERS	7,800	5,065	9,000				9,000		Current Year	8,000	11,000	2,000	22.22%	PERSONNEL
01-30-320-500165	Uniforms & Employee Benefits	200	-	100	120		transfer	220		Prior Year	200	300	80	36.36%	For office uniform \$100 and HR safety gear \$200
01-30-320-500175	Training/Education/Migs/Travel	5,500	3,297	7,000				7,000		Current Year	3,100	3,800	(3,200)	-45.71%	ACWA JPIA, CPS HR Training, CalPERS and IE SHRM Conferences
01-30-320-500176	District Professional Development	20,000	81	26,000				26,000		Prior Year	8,400	18,800	(7,200)	-27.69%	Leadership, DER and CS Training, Team Building Activities (\$2000) 000
01-30-320-500177	General Safety Training & Supplies	32,000	13,638	27,000		(100)	transfer	26,900		Prior Year	10,700	24,200	(2,700)	-10.04%	Safety Compliance, First Aid Supplies, Safety Posters, CPR First Aid, Ergonomics, Animal Activity, etc.
01-30-320-500180	Accrued Sick Leave Expense	1,700	(3,046)	6,000				6,000		Prior Year	1,800	7,500	1,500	25.00%	PERSONNEL
01-30-320-500185	Accrued Vacation Leave Expense	2,600	(3,147)	5,500				5,500		Prior Year	1,400	6,500	1,000	18.18%	PERSONNEL
01-30-320-500187	Accrual Leave Payments	5,900	5,879	-				-		Prior Year	-	-	-	0.00%	PERSONNEL
01-30-320-500190	Temporary Labor	5,000	-	-				-		Prior Year	-	-	-	0.00%	If needed, will be pulled from Labor account
01-30-320-550024	Employment Testing	6,000	2,050	4,500				4,500		Current Year	4,400	4,500	4,500	0.00%	
01-30-320-550025	Employee Retention	5,500	1,428	6,000				6,000		Prior Year	1,100	6,000	6,000	0.00%	
01-30-320-550026	Recruitment Expense	11,000	723	12,500				12,500		Prior Year	1,700	9,000	(3,500)	-28.00%	Career Fair, CalWater, BCWater, etc.
01-30-320-550028	District Certification	6,000	4,330	6,000				6,000		Prior Year	4,700	4,500	(1,500)	-25.00%	Great place to Work program and supplies
01-30-320-550030	Membership Dues	2,500	1,739	2,000				2,000		Prior Year	1,000	1,100	(900)	-45.00%	CalChamber, SHRM, PARMA, etc.
01-30-320-550042	Office Supplies	3,000	489	2,000				1,980		Current Year	-	1,400	(580)	-29.29%	PERL, HR compliant filing supplies
01-30-320-550051	Advertising/Legal Notices	4,000	234	2,000		(20)	transfer	2,000		3 Yr Average	200	1,600	(400)	-20.00%	Job postings
01-30-320-580036	Other Professional Services	69,400	83,585	11,000				11,000		Prior Year	45,700	7,000	(4,000)	-36.36%	Benefits Fair, Wellness Program, other activity will be tracked by staff
											212,900	272,200	3,600	1.34%	% of budget
	Customer Service														
01-30-330-500105	Labor	-	-	327,500		(5,700)	transfer	321,800		Current Year	265,400	397,500	75,700	23.52%	PERSONNEL
01-30-330-500109	FSIA Overtime	-	-	500				500		Current Year	-	500	500	0.00%	PERSONNEL
01-30-330-500110	Overtime	-	-	8,000				8,000		Current Year	7,100	3,000	(5,000)	-62.50%	PERSONNEL
01-30-330-500111	Double Time	-	-	1,000				1,000		Current Year	-	(1,000)	(1,000)	-100.00%	PERSONNEL
01-30-330-500114	Incentive Pay	-	-	3,000				3,000		Current Year	-	3,000	3,000	0.00%	PERSONNEL
01-30-330-500115	Social Security	-	-	24,500				24,500		Current Year	18,200	29,000	4,500	18.37%	PERSONNEL

Account No.	Account Name	2023 ADOPTED (Amended)	2023 ACTUAL	2024		2024 Deletions	Notes	2024 ADOPTED (Amended)	Adjustment to Projection	Projection basis	2025		% of change	2025 NOTES	
				ADOPTED	ADDITIONS						PROJECTED	PROPOSED			Change (Proposed - Amended)
01-30-330-500120	Medicare	-	-	6,000	-	-	6,000	-	-	Current Year	4,200	7,000	1,000	16.67%	PERSONNEL
01-30-330-500125	Health Insurance	-	-	135,500	-	-	135,500	-	-	Current Year	96,400	133,000	(2,500)	-1.85%	PERSONNEL
01-30-330-500140	Life Insurance	-	-	1,000	-	-	1,000	-	-	Current Year	400	1,000	-	0.00%	PERSONNEL
01-30-330-500143	EAP Program	-	-	500	-	-	500	-	-	Current Year	100	500	-	0.00%	PERSONNEL
01-30-330-500145	Workers' Compensation	-	-	3,000	-	-	3,000	-	-	Current Year	2,100	3,500	-	16.67%	PERSONNEL
01-30-330-500150	Unemployment Insurance	-	-	5,000	-	-	5,000	-	-	Current Year	-	6,000	1,000	20.00%	PERSONNEL
01-30-330-500155	Retirement/CalPERS	-	-	37,500	-	-	37,500	-	-	Current Year	37,300	46,500	9,000	24.00%	PERSONNEL
01-30-330-500165	Uniforms & Employee Benefits	-	-	500	-	-	500	-	-	Prior Year	400	500	-	0.00%	\$100 per staff member
01-30-330-500175	Training/Education/Mtgs/Travel	-	-	8,500	-	-	8,500	-	-	Prior Year	1,400	18,500	(500)	-5.88%	CSMFO conference, CSDA, Service Training
01-30-330-500180	Accrued Sick Leave Expense	-	-	15,500	-	-	15,500	-	-	Prior Year	3,800	18,500	3,000	19.35%	PERSONNEL
01-30-330-500185	Accrued Vacation Leave Expense	-	-	21,000	-	-	21,000	-	-	Prior Year	9,600	25,500	4,500	21.43%	PERSONNEL
01-30-330-500187	Accrual Leave Payments	-	-	20,500	-	-	20,500	-	-	Prior Year	-	19,500	(1,000)	-4.88%	PERSONNEL
01-30-330-500190	Temporary Labor	-	-	14,500	-	-	14,500	-	-	Current Year	30,300	15,800	(4,600)	-22.77%	For coverage of extended leave, based on estimate on 520 hours
01-30-330-500195	CIP Related Labor	100	6	-	-	-	-	-	-	Current Year	-	100	-	0.00%	Goal of zero
01-30-330-550006	Cashiering Shortages/Overages	3,000	1,183	1,500	-	-	1,500	-	-	Prior Year	1,000	1,500	-	0.00%	Meinlein, but could see reduction with 3rd party credit cards
01-30-330-550008	Transaction/Return Fees	102,656	102,656	125,000	-	-	125,000	-	-	Prior Year	131,200	-	(125,000)	-100.00%	3rd party CC vendor to absorb revenue and cost
01-30-330-550010	Transaction/Credit Card Fees	7,000	6,578	6,500	-	-	6,500	-	-	3 Yr Average	6,100	6,600	-	0.00%	Based on 3-year average
01-30-330-550014	Credit Check Fees	3,500	2,540	3,500	-	-	3,500	-	-	Prior Year	100	1,100	(400)	-26.67%	CSDA, CSMFO, Fred Pryor
01-30-330-550030	Membership Dues	3,000	2,078	2,500	-	-	2,500	-	-	Current Year	2,000	2,500	-	0.00%	Consistent usage
01-30-330-550036	Notary & Lien Fees	86,500	86,225	90,000	-	-	90,000	-	-	Prior Year	90,200	120,000	30,000	33.33%	7.8% increase notification
01-30-330-550050	Utility Billing Service	-	-	-	-	-	-	-	-	Prior Year	-	900	900	100.00%	Potential RFP (1)
01-30-330-550051	Advertising/Legal Notices	-	-	860,600	-	-	860,600	-	-	Prior Year	707,300	850,700	(9,900)	-1.15%	-0.62% % of budget
Information Technology															
01-35-315-500105	Labor	163,000	161,034	169,000	-	-	169,000	-	-	Current Year	160,200	196,000	27,000	15.98%	PERSONNEL
01-35-315-500114	Incentive Pay	-	-	1,000	-	-	1,000	-	-	Current Year	-	1,000	-	0.00%	PERSONNEL
01-35-315-500115	Social Security	13,000	9,951	14,000	-	-	14,000	-	-	Current Year	11,600	16,500	2,500	17.86%	PERSONNEL
01-35-315-500125	Medicare	3,500	2,540	3,500	-	-	3,500	-	-	Current Year	2,700	4,000	4,000	14.29%	PERSONNEL
01-35-315-500125	Health Insurance	25,500	23,035	27,500	-	-	27,500	-	-	Current Year	23,600	26,000	(1,500)	-5.45%	PERSONNEL
01-35-315-500140	Life Insurance	500	237	500	-	-	500	-	-	Current Year	200	500	-	0.00%	PERSONNEL
01-35-315-500143	EAP Program	500	22	500	-	-	500	-	-	Current Year	-	500	-	0.00%	PERSONNEL
01-35-315-500145	Workers' Compensation	1,500	1,097	1,500	-	-	1,500	-	-	Current Year	1,200	2,000	500	33.33%	PERSONNEL
01-35-315-500150	Unemployment Insurance	2,500	-	2,500	-	-	2,500	-	-	Current Year	-	3,000	500	20.00%	PERSONNEL
01-35-315-500155	Retirement/CalPERS	20,000	15,571	15,000	-	-	15,000	-	-	Current Year	13,200	34,500	19,500	130.00%	PERSONNEL
01-35-315-500165	Uniforms & Employee Benefits	-	-	-	-	-	-	-	-	3 Yr Average	-	-	-	0.00%	Potential program increase
01-35-315-500175	Training/Education/Mtgs/Travel	5,500	5,236	5,000	-	-	5,000	-	-	3 Yr Average	2,400	5,300	300	6.00%	PERSONNEL
01-35-315-500180	Accrued Sick Leave Expense	9,500	233	10,000	-	-	10,000	-	-	3 Yr Average	-	11,500	1,500	15.00%	PERSONNEL
01-35-315-500185	Accrued Vacation Leave Expense	18,000	18,094	18,500	-	-	18,500	-	-	3 Yr Average	2,400	21,500	3,000	16.22%	PERSONNEL
01-35-315-500187	Accrual Leave Payments	18,500	13,982	20,500	-	-	20,500	-	-	3 Yr Average	20,600	32,500	12,000	58.54%	PERSONNEL
01-35-315-500190	Temporary Labor	-	-	-	-	-	-	-	-	3 Yr Average	-	-	-	0.00%	-
01-35-315-500195	CIP Related Labor	(33,000)	(8,429)	(33,000)	-	-	(33,000)	-	-	3 Yr Average	-	-	33,000	-100.00%	-
01-35-315-500151	Telephone/Internet Service	78,000	77,885	73,000	-	-	73,000	-	-	Current Year	82,100	73,000	-	0.00%	-
01-35-315-500152	Building Alarms and Security	17,500	10,822	34,000	-	-	34,000	-	-	Current Year	17,900	34,000	-	0.00%	-
01-35-315-540014	GIS Maintenance and Updates	10,000	7,420	10,000	-	-	10,000	-	-	Current Year	6,000	10,000	-	0.00%	-
01-35-315-550030	Membership Dues	2,500	2,290	3,000	-	-	3,000	-	-	Prior Year	2,000	3,000	-	0.00%	-
01-35-315-550044	Printing/Toner & Maintenance	28,000	21,711	30,000	-	-	30,000	-	-	Current Year	13,800	30,000	-	0.00%	-
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-	-	-	-	Prior Year	-	-	-	0.00%	-
01-35-315-550058	Cyber Security Liability Insurance	7,000	5,311	7,500	-	-	7,500	-	-	Prior Year	5,600	7,500	-	0.00%	-
01-35-315-580016	Computer Hardware	25,000	24,221	30,000	-	-	30,000	-	-	Prior Year	19,400	30,000	-	0.00%	-
01-35-315-580021	IT/Software Support	8,000	-	8,000	-	-	8,000	-	-	Prior Year	-	8,000	-	0.00%	-
01-35-315-580026	License/Maintenance/Support	250,000	204,844	321,000	-	-	321,000	-	-	Prior Year	208,600	321,000	-	0.00%	-
01-35-315-580027	AMR/AMI Annual Support	163,000	-	163,000	-	-	163,000	-	-	Prior Year	-	171,200	8,200	5.03%	Expect slight increase
01-35-315-580028	Cybersecurity Software/Hardware	50,000	43,100	58,000	-	-	58,000	-	-	Prior Year	55,000	60,900	2,900	5.00%	Expect slight increase
01-35-315-580030	Repair/Purchase Radio Comm Equip	6,500	9,920	10,000	-	-	10,000	-	-	Prior Year	4,500	10,000	-	0.00%	-

Account No.	Account Name	2023 ADOPTE (Amended)	2023 ACTUAL	2024 ADOPTE (Amended)	2024 ADDITIONS	2024 DELETIONS	Notes	2024 ADOPTE (Amended)	Adjustment to Projection	Projection basis	2024 PROJECTED	2025 PROPOSED	Change (Proposed - Amended)	% of change	2025 NOTES
Source of Supply															
01-40-410-500105	Labor	509,000	375,753	441,500		(3,600)	transfer	437,900		Current Year	369,300	520,500	82,600	18.86%	PERSONNEL
01-40-410-500109	FSLA Overtime	-	-	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-410-500110	Overtime	7,500	4,239	20,500				20,500		Current Year	12,700	25,500	5,000	24.39%	PERSONNEL
01-40-410-500111	Double Time	3,500	39	7,500				7,500		Current Year	1,800	12,000	4,500	60.00%	PERSONNEL
01-40-410-500113	Standby/On-Call	16,000	14,120	11,000	3,600		transfer	14,600		Current Year	14,300	11,000	(3,600)	-24.66%	PERSONNEL
01-40-410-500114	Incentive Pay	-	-	3,000				3,000		Current Year	2,300	3,000	-	0.00%	PERSONNEL
01-40-410-500140	Life Insurance	38,500	28,314	35,500				35,500		Current Year	28,200	10,000	6,000	16.90%	PERSONNEL
01-40-410-500120	Social Security	9,000	6,622	8,500				8,500		Current Year	6,600	10,000	1,500	17.65%	PERSONNEL
01-40-410-500125	Health Insurance	138,500	111,951	135,500				135,500		Current Year	118,500	128,500	(7,000)	-5.17%	PERSONNEL
01-40-410-500143	EAP Program	500	106	500				500		Current Year	100	500	-	0.00%	PERSONNEL
01-40-410-500145	Workers' Compensation	21,800	15,952	18,500				18,500		Current Year	17,100	22,000	3,500	18.92%	PERSONNEL
01-40-410-500150	Unemployment Insurance	31,500	-	31,000		(15,500)	transfer	15,500		Current Year	-	36,500	21,000	135.48%	PERSONNEL
01-40-410-500155	Retirement/Ca/FERS	113,500	115,955	140,500				140,500		Current Year	116,500	125,500	(15,000)	-10.68%	PERSONNEL
01-40-410-500165	Uniforms & Employee Benefits	5,000	3,831	4,000				4,000		3 Yr Average	3,000	3,500	(500)	-12.50%	No jackets in 2025
01-40-410-500175	Training/Education/Mtgs/Travel	6,000	2,405	4,500		(3,000)	transfer	1,500		3 Yr Average	2,000	3,000	1,500	100.00%	
01-40-410-500180	Accrued Sick Leave Expense	24,500	17,185	20,500				20,500		3 Yr Average	19,500	24,000	3,500	17.07%	PERSONNEL
01-40-410-500185	Accrued Vacation Leave Expense	37,500	18,912	37,000				37,000		3 Yr Average	26,600	42,000	5,000	13.51%	PERSONNEL
01-40-410-500187	Accrued Leave Payments	16,500	9,400	27,500				27,500		3 Yr Average	6,600	30,000	2,500	9.09%	PERSONNEL
01-40-410-500195	CIP Related Labor	(20,000)	(14,122)	(20,000)				(20,000)		3 Yr Average	-	(22,800)	(2,800)	14.00%	
01-40-410-500501	State Project Water Purchases	7,182,000	7,182,000	4,469,000				4,469,000		3 Yr Average	3,188,700	4,469,800	(200)	0.00%	11,200 AF @ .399
01-40-410-500511	Ground Water Purchases	-	-	-				-		3 Yr Average	-	-	-	0.00%	
01-40-410-501101	Electricity - Wells	2,701,000	2,699,945	2,750,000				2,750,000		3 Yr Average	2,515,000	3,100,000	350,000	12.73%	Based on 2024 projections + 23% increase (3-yr avg) as SCE has annual increases, but unknown rate at time of processing
01-40-410-501201	Gas - Wells	1,000	260	1,000				1,000		3 Yr Average	200	500	(500)	-50.00%	Historical downward trend
01-40-410-510011	Treatment & Chemicals	160,000	159,662	170,000				170,000		3 Yr Average	159,700	221,000	51,000	30.00%	Increased cost of Chlorine 3%
01-40-410-510021	Lab Testing	85,000	77,350	80,000				80,000		3 Yr Average	85,700	94,500	14,500	18.13%	Potential significant Lead sampling requests, and anticipated Title 22 schedule in 2025
01-40-410-510031	Small Tools, Parts & Maintenance	6,000	6,266	5,000				5,000		3 Yr Average	6,700	7,000	2,000	40.00%	Increase for Utility Maintenance tools (currently no GL in 470)
01-40-410-520021	Maintenance & Repair- Telemetry Equipment	5,000	1,541	5,000				5,000		3 Yr Average	1,200	5,000	-	0.00%	No expected (known) repairs
01-40-410-520061	Maintenance & Repair-Pumping Equipment	201,202	118,289	200,000				200,000		3 Yr Average	118,600	118,000	(82,000)	-41.00%	Ultrasonic meter for field testing calibration of source wells and fire services
01-40-410-530001	Minor Capital Acquisitions	-	-	-				-		3 Yr Average	-	10,000	10,000	100.00%	
01-40-410-540084	Regulations Mandates & Tariffs	145,000	103,996	150,000				150,000		3 Yr Average	135,600	160,000	10,000	6.67%	For Lead Service Line Letter requirements, increased costs for Class A drivers, groundwater extraction reporting, and hazardous waste
01-40-410-550066	Subscriptions	1,500	1,342	1,500				1,500		3 Yr Average	400	2,000	500	33.33%	% of budget
Cross Connections/Non-Potable Water															
01-40-430-500105	Labor	-	-	103,500				103,500		Current Year	88,900	111,000	7,500	7.25%	PERSONNEL
01-40-430-500109	FSLA Overtime	-	-	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-430-500110	Overtime	-	-	6,000				6,000		Current Year	-	6,500	500	8.33%	PERSONNEL
01-40-430-500111	Double Time	-	-	1,000				1,000		Current Year	-	1,000	-	0.00%	PERSONNEL
01-40-430-500113	Standby/On-Call	-	-	-				-		Current Year	-	-	-	0.00%	PERSONNEL
01-40-430-500114	Incentive Pay	-	-	1,000				1,000		Current Year	500	1,000	-	0.00%	PERSONNEL
01-40-430-500115	Social Security	-	-	8,500				8,500		Current Year	6,200	9,000	500	5.88%	PERSONNEL
01-40-430-500120	Medicare	-	-	2,000				2,000		Current Year	1,500	2,500	500	25.00%	PERSONNEL
01-40-430-500125	Health Insurance	-	-	27,500				27,500		Current Year	24,100	26,000	(1,500)	-5.45%	PERSONNEL
01-40-430-500140	Life Insurance	-	-	500				500		Current Year	100	500	-	0.00%	PERSONNEL
01-40-430-500143	EAP Program	-	-	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-430-500145	Workers' Compensation	-	-	4,500				4,500		Current Year	3,800	5,000	500	11.11%	PERSONNEL
01-40-430-500150	Unemployment Insurance	-	-	1,500				1,500		Current Year	-	2,000	500	33.33%	PERSONNEL

Account No.	Account Name	2023 ADOPTED (Amended)	2023 ACTUAL	2024 ADOPTED	2024 Additions	2024 Deletions	Notes	2024 ADOPTED (Amended)	Adjustment to Projection	Projection basis	2024 PROJECTED	2025 PROPOSED	Change (Proposed - Amended)	% of change	2025 NOTES
01-40-430-500195	Retiree/CalPERS	-	-	18,500	-	-	-	18,500		Current Year	21,900	37,500	19,000	102.70%	PERSONNEL
01-40-430-500165	Uniforms & Employee Benefits	-	-	1,000	-	-	-	1,000		3 Yr Average	300	1,000	-	0.00%	
01-40-430-500175	Training/Education/Mtgs/Travel	-	-	1,500	-	-	-	1,500		3 Yr Average	600	3,500	2,000	133.33%	
01-40-430-500180	Accrued Sick Leave Expense	-	-	5,000	-	-	-	5,000		3 Yr Average	2,800	5,500	500	100.00%	PERSONNEL
01-40-430-500185	Accrued Vacation Leave Expense	-	-	7,500	-	-	-	7,500		3 Yr Average	4,200	8,000	1,000	14.29%	PERSONNEL
01-40-430-500187	Accrual Leave Payments	-	-	7,000	-	-	-	7,000		3 Yr Average	-	-	-	0.00%	PERSONNEL
01-40-430-500195	CIP Related Labor	-	-	-	-	-	-	-		3 Yr Average	400	3,000	1,000	50.00%	Additional backflow test gauges, pressure recorders and pressure gauges (non-potable)
01-40-430-530031	Small Tools, Parts & Maintenance	-	-	2,000	-	-	-	2,000		3 Yr Average	-	-	-	0.00%	
01-40-430-530001	Minor Capital Acquisitions	-	-	-	-	-	-	-		3 Yr Average	1,600	15,000	2,000	15.38%	State required letters for single check backflow replacement (not including postage)
01-40-430-540001	Backflow Maintenance	5,000	1,769	13,000	-	-	-	13,000		3 Yr Average	1,200	3,700	1,700	85.00%	USC membership (62k) and IE Chapter of Wateuse
01-40-430-550051	Advertising/Legal Notices	-	-	500	-	-	-	500		3 Yr Average	1,200	3,700	1,700	85.00%	% of budget
01-40-430-550056	Subscriptions	-	-	2,000	-	-	-	2,000		3 Yr Average	158,100	251,200	36,200	16.84%	2.28%
Transmission and Distribution															
01-40-440-500105	Labor	1,242,000	902,226	1,248,500	-	(15,000)	transfer	1,233,500		Current Year	938,600	1,424,500	191,000	15.46%	PERSONNEL
01-40-440-500109	FLSA Overtime	-	-	1,000	-	-	-	1,000		Current Year	-	1,000	-	0.00%	PERSONNEL
01-40-440-500110	Overtime	70,500	48,834	56,000	-	-	-	56,000		Current Year	56,000	63,500	7,500	13.39%	PERSONNEL
01-40-440-500111	Double Time	34,500	17,686	26,500	-	-	-	26,500		Current Year	20,300	27,000	500	1.89%	PERSONNEL
01-40-440-500113	Standby/On-Call	26,500	25,790	23,000	-	-	-	23,000		Current Year	24,400	23,000	-	0.00%	PERSONNEL
01-40-440-500114	Incentive Pay	-	-	7,000	-	-	-	7,000		Current Year	100	7,000	-	0.00%	PERSONNEL
01-40-440-500115	Social Security	98,000	67,959	99,000	-	(3,000)	transfer	96,000		Current Year	71,900	112,000	16,000	16.67%	PERSONNEL
01-40-440-500120	Medicare	23,000	16,064	23,500	-	(1,000)	transfer	22,500		Current Year	16,800	26,500	4,000	17.78%	PERSONNEL
01-40-440-500125	Health Insurance	346,000	191,679	427,000	-	(15,500)	transfer	411,500		Current Year	224,200	349,500	(62,000)	-15.07%	PERSONNEL
01-40-440-500140	Life Insurance	2,500	1,495	2,500	-	-	-	2,500		Current Year	1,500	2,500	-	0.00%	PERSONNEL
01-40-440-500143	EAP Program	1,000	323	1,000	-	-	-	1,000		Current Year	300	1,000	-	0.00%	PERSONNEL
01-40-440-500145	Workers' Compensation	42,500	32,559	42,500	-	-	-	42,500		Current Year	37,000	48,500	6,000	14.12%	PERSONNEL
01-40-440-500195	Retiree/CalPERS	237,500	164,871	225,500	-	-	-	225,500		Current Year	204,200	282,500	57,000	25.28%	PERSONNEL
01-40-440-500165	Uniforms & Employee Benefits	15,500	10,180	16,000	-	-	-	16,000		3 Yr Average	16,400	18,600	2,600	16.25%	Includes regular replacements as well as new uniforms due to employee turnover Funding includes Class "A" driver course (\$5k), welding certificate course (\$1,800), management seminars and annual water use conference
01-40-440-500175	Training/Education/Mtgs/Travel	5,500	5,522	22,000	3,000	-	-	25,000	transfer	3 Yr Average	22,500	20,000	(5,000)	-20.00%	
01-40-440-500178	General Safety Supplies	11,000	7,132	13,000	-	-	-	13,000		3 Yr Average	8,000	12,000	(1,000)	-7.69%	
01-40-440-500180	Accrued Sick Leave Expense	58,500	33,544	65,500	-	-	-	65,500		3 Yr Average	40,700	74,000	8,500	12.98%	PERSONNEL
01-40-440-500185	Accrued Vacation Leave Expense	75,000	49,470	92,000	-	-	-	92,000		3 Yr Average	46,300	100,000	8,000	8.70%	PERSONNEL
01-40-440-500187	Accrual Leave Payments	71,000	32,064	79,000	-	-	-	79,000		3 Yr Average	33,000	80,500	1,500	1.90%	PERSONNEL
01-40-440-500190	Temporary Labor	1,000	-	-	40,000	-	-	40,000	transfer	3 Yr Average	4,700	63,300	23,300	58.25%	Not funding if new admin assistant is approved (increase labor for the new position). If not approved then fund this GL for Temp Labor.
01-40-440-500195	CIP Related Labor	(40,000)	(42,680)	(40,000)	-	-	-	(40,000)		3 Yr Average	(9,300)	(40,000)	-	0.00%	
01-40-440-500201	Small Tools, Parts & Maintenance	29,000	20,175	22,000	-	-	-	22,000		3 Yr Average	19,000	18,000	(4,000)	-18.18%	
01-40-440-520071	Maintenance and Repair-Pipeline & Hydrants	107,000	66,888	145,000	-	-	-	145,000		3 Yr Average	67,000	145,000	-	0.00%	
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	25,000	7,297	35,000	-	-	-	35,000		3 Yr Average	6,700	42,000	7,000	20.00%	Increased number of valves due for maintenance in 2025 (new PRV stations)
01-40-440-530001	Minor Capital Acquisitions	39,000	15,042	30,000	-	-	-	30,000		3 Yr Average	11,900	5,000	(25,000)	-83.33%	
01-40-440-540001	Backflow Maintenance	47,000	(8,525,182)	64,000	-	-	-	64,000		3 Yr Average	57,600	50,000	(14,000)	-21.88%	2024 Projected was inventory reset (audited)
01-40-440-540036	Line Locates	4,000	2,835	4,000	-	-	-	4,000		3 Yr Average	2,000	3,800	(200)	-5.00%	
01-40-440-540042	Meters Maintenance & Services	125,000	104,561	170,000	-	-	-	170,000		3 Yr Average	97,100	200,000	30,000	17.65%	Replace galvanized service lines, Lead Service Line Inventory activity
01-40-440-540078	Reservoirs Maintenance	52,000	27,595	52,000	-	-	-	52,000		3 Yr Average	10,600	65,000	13,000	25.00%	
01-40-440-550051	Advertising/Legal Notices	5,000	5	5,000	-	-	-	5,000		3 Yr Average	1,400	5,000	-	0.00%	
Inspections															
01-40-450-500105	Labor	40,500	40,691	71,000	-	-	-	71,000		Current Year	11,100	74,000	3,000	4.23%	PERSONNEL
01-40-450-500110	Overtime	11,500	11,125	12,000	-	-	-	12,000		Current Year	(400)	12,000	-	0.00%	PERSONNEL

Account No.	Account Name 8/9/2024	2023 ADOPTED (Amended)	2023 ACTUAL	2024		2024 Deletions	Notes	2024 ADOPTED (Amended)	Adjustment to Projection	Projection basis	2025		Change (Proposed - Amended)	% of change	2025 NOTES
				ADOPTED	2024						PROJECTED	PROPOSED			
01-40-450-500111	Double Time	1,500	1,163	4,500				4,500		Current Year	100	4,500	-	0.00%	PERSONNEL
01-40-450-500113	Standby/On-Call	500		3,000				3,000		Current Year	3,000	3,000	-	0.00%	PERSONNEL
01-40-450-500115	Social Security	3,000	3,292	6,000				6,000		Current Year	700	6,000	-	0.00%	PERSONNEL
01-40-450-500120	Medicare	1,000	770	1,500				1,500		Current Year	200	1,500	-	0.00%	PERSONNEL
01-40-450-500125	Health Insurance	13,000	11,981	23,500				23,500		Current Year	2,800	19,000	(4,500)	-19.15%	PERSONNEL
01-40-450-500140	Life Insurance	500	68	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-450-500143	EAP Program	500	16	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-450-500145	Workers' Compensation	2,000	1,648	3,000				3,000		Current Year	500	3,500	500	16.67%	PERSONNEL
01-40-450-500155	Retirement/CalPERS	10,500	6,926	13,000				13,000		Current Year	1,400	10,000	(3,000)	-23.08%	PERSONNEL
01-40-450-530001	Minor Capital Acquisitions	-	-	-				-		3 Yr Average	16,400	134,500	(4,000)	-2.89%	-0.25% % of budget
Customer Service and Meter Reading															
01-40-460-500105	Labor	220,000	205,059	157,500	7,000		transfer	184,500		Current Year	183,500	242,000	77,500	47.11%	PERSONNEL
01-40-460-500109	FSLA Overtime	-	-	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-460-500110	Overtime	20,500	8,363	1,000	2,000		transfer	3,000		Current Year	3,600	6,000	3,000	100.00%	PERSONNEL
01-40-460-500111	Double Time	5,000	2,692	500	1,000		transfer	1,900		Current Year	1,900	2,000	500	33.33%	PERSONNEL
01-40-460-500113	Standby/On-Call	4,000	-	4,000				4,000		Current Year	-	6,500	2,500	62.50%	PERSONNEL
01-40-460-500114	Incentive Pay	-	-	1,500				1,500		Current Year	-	1,500	-	0.00%	PERSONNEL
01-40-460-500115	Social Security	18,500	15,501	12,500				12,500		Current Year	13,200	19,000	6,500	52.00%	PERSONNEL
01-40-460-500120	Medicare	4,500	3,666	3,000				3,000		Current Year	3,100	4,500	1,500	50.00%	PERSONNEL
01-40-460-500125	Health Insurance	75,500	65,602	54,500				54,500		Current Year	61,800	65,500	11,000	20.18%	PERSONNEL
01-40-460-500140	Life Insurance	500	315	500				500		Current Year	300	500	-	0.00%	PERSONNEL
01-40-460-500143	EAP Program	500	72	500				500		Current Year	100	500	-	0.00%	PERSONNEL
01-40-460-500145	Workers' Compensation	9,500	8,697	7,000				7,000		Current Year	8,000	10,500	3,500	50.00%	PERSONNEL
01-40-460-500155	Retirement/CalPERS	68,000	60,401	51,500				51,500		Current Year	59,600	75,000	23,500	46.63%	PERSONNEL
01-40-460-500165	Uniforms & Employee Benefits	3,000	2,500	3,000				3,000		3 Yr Average	700	2,500	(500)	-16.67%	PERSONNEL
01-40-460-500175	Training/Education/Mtgs/Travel	1,000	235	1,000				1,000		3 Yr Average	100	2,000	1,000	100.00%	PERSONNEL
01-40-460-500180	Accrued Sick Leave Expense	10,500	9,952	7,500				7,500		3 Yr Average	6,500	9,000	1,500	20.00%	PERSONNEL
01-40-460-500185	Accrued Vacation Leave Expense	20,000	13,593	11,500				11,500		3 Yr Average	16,200	17,000	500	47.83%	PERSONNEL
01-40-460-500187	Accrued Leave Payments	14,000	7,110	15,000				15,000		3 Yr Average	1,800	14,500	(500)	-3.33%	PERSONNEL
01-40-460-500195	CIP Related Labor	(41,000)	(66,359)	(41,000)				(41,000)		3 Yr Average	(38,600)	(41,000)	-	0.00%	PERSONNEL
01-40-460-530001	Minor Capital Acquisitions	-	-	-				-		3 Yr Average	321,800	438,000	136,500	45.27%	8.59% % of budget
Maintenance and General Plant															
01-40-470-500105	Labor	117,500	121,751	163,000				163,000		Current Year	202,200	184,000	21,000	12.88%	PERSONNEL
01-40-470-500109	FSLA Overtime	-	-	500				500		Current Year	-	500	-	0.00%	PERSONNEL
01-40-470-500110	Overtime	6,500	432	3,000				3,000		Current Year	1,400	4,000	1,000	33.33%	PERSONNEL
01-40-470-500111	Double Time	2,000	-	1,000				1,000		Current Year	300	1,000	-	0.00%	PERSONNEL
01-40-470-500113	Standby/On-Call	3,000	-	3,000				3,000		Current Year	-	3,000	-	0.00%	PERSONNEL
01-40-470-500114	Incentive Pay	-	-	1,500				1,500		Current Year	-	1,500	-	0.00%	PERSONNEL
01-40-470-500115	Social Security	8,000	8,075	12,000				12,000		Current Year	13,500	13,500	1,500	12.50%	PERSONNEL
01-40-470-500120	Medicare	2,000	1,889	3,000				3,000		Current Year	3,200	3,500	500	16.67%	PERSONNEL
01-40-470-500125	Health Insurance	38,000	32,506	63,500				63,500		Current Year	56,500	47,000	(16,500)	-25.98%	PERSONNEL
01-40-470-500140	Life Insurance	500	183	500				500		Current Year	300	500	-	0.00%	PERSONNEL
01-40-470-500143	EAP Program	500	47	500				500		Current Year	100	500	-	0.00%	PERSONNEL
01-40-470-500145	Workers' Compensation	5,000	4,546	7,000				7,000		Current Year	8,200	8,000	1,000	14.29%	PERSONNEL
01-40-470-500155	Retirement/CalPERS	15,500	10,626	15,000				15,000		Current Year	17,300	17,500	2,500	16.67%	PERSONNEL
01-40-470-500165	Uniforms & Employee Benefits	1,000	431	1,000	1,000		transfer	2,000		3 Yr Average	1,100	2,000	-	0.00%	PERSONNEL
01-40-470-500175	Training/Education/Mtgs/Travel	2,000	-	2,000				2,000		3 Yr Average	-	2,000	-	0.00%	PERSONNEL
01-40-470-500180	Accrued Sick Leave Expenses	3,500	3,176	7,000				7,000		3 Yr Average	5,200	7,000	500	6.67%	PERSONNEL
01-40-470-500185	Accrued Vacation Expenses	5,000	3,320	7,500				7,500		3 Yr Average	5,400	8,000	500	6.67%	PERSONNEL
01-40-470-500187	Accrued Leave Payments	500	-	4,500				4,500		3 Yr Average	-	3,500	(1,000)	-22.22%	PERSONNEL
01-40-470-501111	Electricity - 560 Magrola Ave	37,000	35,321	40,000				40,000		% of Prior Yr	40,600	44,000	4,000	10.00%	PERSONNEL
01-40-470-501121	Electricity - 12303 Oak Glen Rd	5,000	1,569	5,400				5,400		% of Prior Yr	100	4,000	(1,400)	-25.93%	PERSONNEL
01-40-470-501131	Electricity - 13695 Oak Glen Rd	3,000	2,281	3,250				3,250		% of Prior Yr	2,400	3,800	350	10.77%	PERSONNEL

Account No.	Account Name	2023 ADOPTED (Amended)	2023 ACTUAL	2024 ADOPTED	2024 Additions	2024 Deletions	Notes	2024 ADOPTED (Amended)	Adjustment to Projection	Projection basis	2024 PROJECTED	2025 PROPOSED	Change (Proposed - Amended)	% of change	2025 NOTES	
01-40-470-501141	Electricity - 13697 Oak Glen Rd	3,000	2,936	3,250	3,250			3,250	% of Prior Yr	% of Prior Yr	3,400	3,600	350	10.77%		
01-40-470-501151	Electricity - 9781 Avenida Miravilla	2,000	2,369	2,200	2,200			2,200	% of Prior Yr	% of Prior Yr	2,600	2,500	300	13.64%		
01-40-470-501161	Electricity - 815 E. 12th St.	12,800	8,611	14,000	14,000			14,000	% of Prior Yr	% of Prior Yr	8,900	15,400	1,400	10.00%		
01-40-470-501171	Electricity - 851 E. 6th St.	5,000	3,018	5,400	5,400			5,400	% of Prior Yr	% of Prior Yr	3,600	2,000	-	0.00%		
01-40-470-501321	Propane - 12309 Oak Glen Rd	1,000	1,765	3,000	3,000			3,000	% of Prior Yr	% of Prior Yr	800	4,000	1,000	33.33%		
01-40-470-501331	Propane - 13695 Oak Glen Rd	3,000	2,745	4,000	4,000			4,000	% of Prior Yr	% of Prior Yr	1,800	5,500	1,500	37.50%		
01-40-470-501351	Propane-9781 Avenida Miravilla	2,000	1,445	2,000	2,000			2,000	% of Prior Yr	% of Prior Yr	1,000	2,300	300	15.00%		
01-40-470-501411	Sanitation - 560 Magnolia Ave	7,800	8,068	5,000	5,000			5,000	% of Prior Yr	% of Prior Yr	5,900	2,000	2,000	36.38%		
01-40-470-501461	Sanitation - 815 E. 12th St.	6,700	6,438	7,700	7,700			7,700	% of Prior Yr	% of Prior Yr	5,900	6,500	7,000	(1,200)	-15.58%	
01-40-470-501471	Sanitation - 11083 Cherry Ave	6,200	5,674	8,500	8,500			8,500	% of Prior Yr	% of Prior Yr	5,700	7,000	(1,500)	-17.65%		
01-40-470-501481	Sanitation - 39500 Brookside	-	-	8,000	8,000			8,000	Current Year	Current Year	4,500	8,000	-	0.00%		
01-40-470-501600	Property Maintenance & Repairs	-	-	5,000	5,000	(1,000)	transfer	4,000	3 Yr Average	3 Yr Average	-	4,000	-	0.00%		
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	32,000	31,617	66,000	66,000			66,000	3 Yr Average	3 Yr Average	26,500	83,600	17,600	26.67%	HVAC Maintenance not accounted for in the past; Board/Conference room carpet replacement (\$15K)	
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	7,500	616	30,000	30,000			30,000	3 Yr Average	3 Yr Average	300	31,000	1,000	3.33%		
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	6,000	3,566	6,000	6,000			6,000	3 Yr Average	3 Yr Average	1,900	6,000	-	0.00%		
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	10,000	870	7,000	7,000			7,000	3 Yr Average	3 Yr Average	2,500	7,000	-	0.00%		
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	5,500	4,737	7,000	7,000			7,000	3 Yr Average	3 Yr Average	1,900	4,500	(2,500)	-35.71%		
01-40-470-501661	Maintenance & Repair- 815 E. 12th St.	30,000	28,731	44,000	44,000			44,000	3 Yr Average	3 Yr Average	18,800	83,000	39,000	88.64%	HVAC Maintenance not accounted for in the past; security cameras at \$1,800/month for 8 months	
01-40-470-501671	Maintenance & Repair- 851 E. 6th St.	3,200	2,962	5,000	5,000			5,000	3 Yr Average	3 Yr Average	4,500	4,200	(800)	-16.00%	HVAC Maintenance not accounted for in the past	
01-40-470-501681	Maintenance & Repair- 39500 Brookside	-	-	5,000	5,000			5,000	Current Year	Current Year	1,500	5,000	-	0.00%		
01-40-470-501691	Maintenance & Repair- Buildings (General)	60,000	26,401	80,000	80,000			80,000	3 Yr Average	3 Yr Average	13,800	80,000	-	0.00%		
01-40-470-510001	Auto/Fuel	145,000	125,289	160,000	160,000			160,000	3 Yr Average	3 Yr Average	136,100	179,300	19,300	12.06%	Anticipated larger fleet, general fuel price increases	
01-40-470-510002	CIP Related Fuel	(10,000)	-	(10,000)	(10,000)			(10,000)	3 Yr Average	3 Yr Average	-	(10,000)	-	0.00%		
01-40-470-520011	Maintenance & Repair-Safety Equipment	18,000	14,105	18,000	18,000			18,000	3 Yr Average	3 Yr Average	9,800	20,000	2,000	11.11%	Purchase new street signage, barricades and cones	
01-40-470-520031	Maintenance & Repair-General Equipment	104,500	11,875	60,000	60,000	20,000	transfer	80,000	3 Yr Average	3 Yr Average	91,600	80,000	-	0.00%		
01-40-470-520041	Maintenance & Repair-Fleet	65,500	64,686	80,000	80,000	(20,000)	transfer	60,000	3 Yr Average	3 Yr Average	74,500	80,000	20,000	33.33%	Aging fleet with increased need for repairs	
01-40-470-520051	Maintenance & Repair-Paving	97,000	95,840	120,000	120,000			120,000	3 Yr Average	3 Yr Average	88,000	120,000	-	0.00%	Anticipated galvanized service replacement in Cherry Valley	
01-40-470-520053	Maintenance & Repair-Paving (City of Esamouth)	498,000	467,013	400,000	400,000			400,000	Prior Year	Prior Year	163,800	300,000	(100,000)	-25.00%	Adjustor for agreement for City paving, however, original contract to on paving that is pending may extend to 2025	
01-40-470-530001	Minor Capital Acquisitions	10,000	9,450	-	-			-	3 Yr Average	3 Yr Average	-	5,000	5,000	100.00%		
01-40-470-540030	Landscape Maintenance	80,000	38,795	82,000	82,000			82,000	3 Yr Average	3 Yr Average	18,500	82,000	-	0.00%		
01-40-470-540052	Encroachment Permits	40,000	336	40,000	40,000			40,000	3 Yr Average	3 Yr Average	8,100	20,000	(20,000)	-50.00%		
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	148,300	133,837	185,000	185,000			185,000	3 Yr Average	3 Yr Average	101,400	260,300	75,300	40.70%	Reduce due to annual city encroachment permit EarthTec treatment and midge (insect) control at \$10,000/month from April-September; security cameras for 6 months at \$3,600/month	
01-50-510-5000112	Slipend-Association Mig Attend	1,000	750	1,000	1,000			1,000	3 Yr Average	3 Yr Average	600	1,300	300	30.00%		
01-50-510-500201	Rent/Lessee	29,500	710	35,000	35,000			35,000	% of Prior Yr	% of Prior Yr	32,000	35,000	-	0.00%		
01-50-510-510031	Small Tools, Parts & Maintenance	1,000	171	1,000	1,000			1,000	3 Yr Average	3 Yr Average	(200)	1,000	-	0.00%		
01-50-510-540066	Property Damage & Theft	15,000	1,849	27,000	27,000			27,000	3 Yr Average	3 Yr Average	12,200	60,000	33,000	122.22%	Trend of increased hydrant theft	
01-50-510-550040	General Supplies	17,000	15,896	18,000	18,000			18,000	3 Yr Average	3 Yr Average	9,700	19,800	1,800	10.00%	General initiation	
01-50-510-550060	Public Education/Community Outreach	12,500	11,063	12,500	12,500			12,500	3 Yr Average	3 Yr Average	24,100	14,000	1,500	12.00%	Additional event attendance	
01-50-510-550072	Miscellaneous Operating Expenses	1,000	-	1,000	1,000			1,000	3 Yr Average	3 Yr Average	-	1,000	-	0.00%		
01-50-510-550074	Disaster Preparedness Ongoing Expenses	23,000	22,778	11,000	11,000			11,000	3 Yr Average	3 Yr Average	11,800	11,000	-	0.00%		
				1,906,200	1,906,200			1,906,200			1,255,600	2,016,300	110,100	5.78%	6.93% % of budget	
	Total Expense	\$ 25,657,957	\$ 14,488,517	\$ 24,238,900	\$ 150,770	\$ (150,770)		\$ 24,238,900			\$ 18,867,200	\$ 25,828,000	\$ 1,589,100			

Updated by SMM/BC; 10/14/2024