



Thursday, April 18, 2024 at 1:00 PM
Valley Sanitary District Board Room
45500 Van Buren Street, Indio, CA 92201

**BOARD OF DIRECTORS
SPECIAL SESSION
AGENDA**

Valley Sanitary District is open to the public and board meetings will be conducted in person. In addition to attending in person, members of the public may view and participate in meeting via the following:

Zoom link: <https://us06web.zoom.us/j/89779473131>

Meeting ID: 8977 947 3131

To address the Board of Directors during the virtual live session via zoom, please email the Clerk of the Board at hgould@valley-sanitary.org or, alternatively, during the specific agenda item or general comment period (i.e. non-agenda items), please use the "raise your hand" function in zoom in order to be recognized by the Clerk of the Board in order to provide comments in real time.

The Clerk of the Board will facilitate to the extent possible any email requests to provide oral testimony that are sent during the live meeting. Members of the public may provide Oral testimony in person or during the virtual live session and are limited to three minutes each. To address the Board in person please complete speaker request card located at in the Board Room and give it to the Clerk of the Board.

If you are unable to provide comments during the meeting, written public comments on agenda or non-agenda items may be submitted by email to the Clerk of the Board at hgould@valley-sanitary.org. Written comments must be received by the Clerk of the Board no later than 11:00 a.m. on the day of the meeting.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. NON-HEARING ITEMS
 - 4.1 [REVIEW AND DISCUSSION OF VALLEY SANITARY DISTRICT DRAFT FISCAL YEAR 2024/25 OPERATING AND CAPITAL BUDGET](#)

Recommendation: Discussion

5. ADJOURNMENT

POSTED April 17, 2024

Holly Gould

Clerk of the Board

Valley Sanitary District

PUBLIC NOTICE

In compliance with the Americans with Disabilities Act, access to the Board Room and Public Restrooms has been made. If you need special assistance to participate in this meeting, please contact Valley Sanitary District (760) 235-5400. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA TITLE II). All public records related to open session items contained on this Agenda are available upon request at the Administrative Office of Valley Sanitary District located at 45-500 Van Buren Street, Indio, CA 92201. Copies of public records are subject to fees and charges for reproduction.



Valley Sanitary District

DATE: April 18, 2024
TO: Board of Directors
FROM: Jeanette Juarez, Chief Administrative Officer
SUBJECT: REVIEW AND DISCUSSION OF VALLEY SANITARY DISTRICT DRAFT FISCAL YEAR 2024/25 OPERATING AND CAPITAL BUDGET

Suggested Action

Discussion

Strategic Plan Compliance

GOAL 5: Long-Term Financial Strength

Fiscal Impact

The proposed operating and capital budget for the fiscal year 2024/25 is \$19,576,178 and \$39,035,000 respectively.

Environmental Review

This item does not qualify as a project defined by the California Environmental Quality Act (CEQA).

Background

The action for approval and adoption of the annual budget is completed in June of each calendar year. In preparation for the fiscal year 2024/25 budget, staff have prepared a technical memo for the Board of Directors to review.

The proposed operating and capital budget for the fiscal year 2024/25 is \$19,576,178 and \$39,035,000 respectively. The operating budget encompasses such costs as personnel, California Public Employees' Retirement System (CalPERS) Unfunded Accrued Liability (UAL), debt service, insurance premiums, and other overhead costs to run day-to-day operations. The capital budget incorporates key projects to further advance the District's Capital Improvement Program (CIP). There are 23 capital projects requested in the fiscal year 2024/25. The CIP for the fiscal year 2024/25 includes the Recycled Water Project Phase I, the Recycled Water Project Phase II Design, Laboratory and Operations building designs, and the design of a biosolids conversion project.

This discussion item allows the Board of Directors to review the draft budget and allow for comments

and direction.

Recommendation

Receive and file this report as information.

Attachments

[Technical Memo FY2024-25 Proposed Budgets.pdf](#)
[Budget in Brief.pdf](#)



Technical Memo Budget Variance FY2024/25

April 18, 2024

To: Honorable Board of Directors

From: Jeanette Juarez, Chief Administrative Officer

The purpose of this report is to provide the Board of Directors with the proposed fiscal year 2024/25 operating and capital budget for review.

The action for approval and adoption of the annual budget is completed in June of each calendar year. In preparation for the fiscal year 2024/25 budget, staff prepared a technical memo for the board of Directors to review.

The proposed operating and capital budget for the fiscal year 2024/25 is \$19,576,178 and \$39,035,000 respectively. The operating budget encompasses such costs as personnel, California Public Employees' Retirement System (CalPERS) Unfunded Accrued Liability (UAL), debt service, insurance premiums, and other overhead costs to run day-to-day operations. The capital budget incorporates key projects to further advance the District's Capital Improvement Program (CIP). There are 23 capital projects requested in the fiscal year 2024/25. The CIP for the fiscal year 2024/25 includes the Recycled Water Project Phase I, the Recycled Water Project Phase II Design, Laboratory and Operations building designs, and the design of a biosolids conversion project.

	FY24 Budget	FY25 Budget	Budget Variance	Budget Variance (%)
Operating Budget	\$ 18,622,894	\$ 19,576,178	\$ 953,284	5.1%
Capital Budget	\$ 58,232,000	\$ 39,035,000	\$ (19,197,000)	-33.0%

This discussion item allows the Board of Directors to review the draft budget and allow for comments and direction.

Proposed FY2024/25 Operating Budget Variance Report Summary

Sources of Funding (Operating)	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percentage Change
SEWER SERVICE CHGS-CURRENT	17,466,637	\$ 17,066,857	\$ 18,725,133	\$ 20,362,242	\$ 3,295,385	19.3%
TAXES - CURRENT SECURED	1,300,862	615,751	1,064,175	1,265,434	649,683	105.5%
CONNECTION FEES	1,047,104	767,790	1,157,834	900,000	132,210	17.2%
INTEREST INCOME	567,596	622,164	973,009	534,316	(87,848)	-14.1%
INTEREST INCOME	639,901	419,905	757,280	460,327	40,422	9.6%
INTEREST INCOME	234,664	248,919	417,935	239,860	(9,059)	-3.6%
TAXES - CURRENT UNSECURED	38,230	37,592	64,340	60,712	23,120	61.5%
SUPPLE PROP. TAXES - CURRENT	36,147	14,478	19,110	36,075	21,597	149.2%
SUPPLE PROP. TAXES - PRIOR	9,497	8,653	19,963	19,952	11,299	130.6%
TAXES - PRIOR SECURED	11,987	8,168	18,856	18,571	10,403	127.4%
PERMIT & INSPECTION FEES	26,975	20,817	18,390	16,161	(4,656)	-22.4%
RENTAL INCOME	-	-	3,000	12,000	12,000	0.0%
SALE OF SURPLUS PROPERTY	21,032	21,274	17	11,357	(9,917)	-46.6%
NON-OPERATING REVENUES - FND 11	40,558	2,278	48,783	7,530	5,252	230.6%
PLAN CHECK FEES	10,200	8,800	7,425	6,935	(1,865)	-21.2%
HOMEOWNERS TAX RELIEF	7,023	3,552	5,027	5,190	1,638	46.1%
UNREALIZED GAINS (LOSSES)	(18,394)	28,876	11,674	4,972	(23,904)	-82.8%
OTHER SERVICES	6,370	1,568	2,655	4,455	2,887	184.1%
REBATE INCOME	2,252	-	3,358	3,751	3,751	0.0%
SEWER SERVICE PENALTIES	-	-	1,655	-	-	0.0%
SADDLES/DISCONNECT FEES	320	243	360	-	(243)	-100.0%
TAXES - PRIOR UNSECURED	2,398	-	-	-	-	0.0%
Total Revenue	21,451,359	\$ 19,897,685	\$ 23,319,980	\$ 23,969,840	\$ 4,072,155	20.5%

- Projections for the annual revenue were determined both using linear and weighted average computations. The data markers used were actuals for FY22, FY23, and Projected FY24. The weighted average data used was actuals for FY20 to FY23 and projections for FY24.
- The interest rate was budgeted at ½ the projection due to the Federal Reserve's plan to cut interest rates two (2) times within the following year. The connection fees were also adjusted to match current projections.

Wages	FY24 Budget	FY25 Budget	Variance
Maintenance	702,073	806,600	104,527
Operations	984,735	1,064,337	79,602
Laboratory	393,597	446,897	53,300
Engineering	675,473	722,796	47,323
Collections	463,892	506,594	42,702
Board of Directors	113,400	113,400	-
Administration	867,869	863,353	(4,516)
Grand Total	4,201,039	4,523,977	322,938

- The change to the wages is attributed to a Cost-of-Living Adjustment (COLA) of 5.0% as per the annual average of the Consumer Price Index, Riverside for the calendar year 2023. Also, there are projected positions that will be promoted to the next classification due to certification (e.g. Wastewater Operator III will be promoted to Wastewater Operator IV). In FY2024/25 the Maintenance Department anticipates six (6) anticipated certification upgrades.

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Fringe	FY24 Budget	FY25 Budget	Variance
Maintenance	335,627	379,371	43,744
Laboratory	143,504	170,064	26,560
Engineering	221,913	240,257	18,344
Collections	222,211	239,306	17,095
Administration	334,831	345,020	10,189
Operations	404,652	410,852	6,200
Board of Directors	19,266	19,806	540
Grand Total	1,682,004	1,804,676	122,672

- Fringe benefits had an increase due to a budgeted 8% increase in health insurance contributions, a 3% increase in PEMCHA contributions, and an 8% in vision and dental contributions. These projections are consistent with market trends over the past three (3) years.

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Services	FY24 Budget	FY25 Budget	Variance
Administration	1,097,869	1,537,361	439,492
Operations	679,700	836,645	156,945
Engineering	8,700	158,110	149,410
Collections	120,920	148,450	27,530
Board of Directors	78,600	78,600	-
Laboratory	44,163	43,022	(1,141)
Maintenance	213,590	205,866	(7,724)
Grand Total	2,243,542	3,008,054	764,512

- Uniform services increased \$14K across all departments in anticipation of an RFP.
- The Administration Department had an increase in contracts of \$90K due to a sewer rate and capacity fee study that needs to be completed—\$ 30,000 for Prop 218 notices. \$100K was budgeted for the centennial planning—an increase of \$82K for the marketing and outreach program. \$100K was budgeted for rebranding services, \$30K for the development of a logo, and \$70K for implementation. Medical services increased by \$42K with the inclusion of a health and wellness program. Staff responded to a survey noting various parameters of interest for a health and wellness program.
- The Operations Department budgeted \$150K for interim contracted services as needed. These services include an interim Chief Plant Operator and contracted services for the continued success of the operations department. They added \$1,500 for IT Upgrades and MCR Technologies - Annual Flow Meter Calibrations. The department also increased its uniform services by \$450 for new hats for District employees.
- The Engineering Department had an increase of \$8K in the contracts budget for ArcGISPro licenses that need to be upgraded. Also, there is \$15K budgeted for a new aerial photo for the GIS system. The department also budgeted \$125K to assist with CIP project management as needed.
- The Collections Department had an increase to contracted services for \$16,000 for the roach control program and emergency contingency services. The prices for materials have increased and therefore the service

price has increased. An increase of \$9K was budgeted for Software Support Fee (Pipelogix)/ Software Upgrade.

- The Maintenance Department had a decrease in contracted services due to the inclusion of services in the Janitorial contract for tree trimming of \$11K.

Supplies and Materials	FY24 Budget	FY25 Budget	Variance
Administration	53,875	97,498	43,623
Maintenance	517,615	546,265	28,650
Operations	926,700	942,500	15,800
Collections	166,000	171,500	5,500
Engineering	1,000	1,000	-
Board of Directors	3,000	3,000	-
Laboratory	160,800	153,100	(7,700)
Grand Total	1,828,990	1,914,863	85,873

- The Administration Department had an increase of \$13K in the budget to cover the cost of replacing computers for the District. \$30K was budgeted for marketing and outreach supplies.
- The Maintenance Department increased the tools and equipment budget by \$28K for the Safety Table Saw, Electrolysis Cleaning Tool, and Miscellaneous Small Tool Acquisition and Replacement.
- The Operations Department increased the cost of \$4,800 for polymer for the belt presses and four (4) belt replacements. There is \$10K budgeted in repairs and maintenance for plant rehabilitation/paint. Also, there was a \$1K increase for small tools.
- The Collections Department had an increase of \$2K for pump station repairs and pumps. As part of a safety committee initiative, the department budgeted \$3,500 for Emergency Response Supplies/Water/Food Rations.
- The Laboratory Department had a decrease of \$4,500 for Contingency for Instrument Repairs and Maintenance. The department also decreased the research and monitoring budget by \$2,500 as more tests are being conducted onsite. (e.g., Biosolids Testing for Sludge Samples).

Fuels and Lubricants	FY24 Budget	FY25 Budget	Variance
Engineering	-	-	-
Collections	-	-	-
Operations	70,000	70,000	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	-	-	-
Board of Directors	-	-	-
Grand Total	70,000	70,000	-

- Fuels and lubricants had no change. The FY2023/24 projected expense is \$ \$47K. Fuel prices have started to increase in March of 2024 and as a conservative projection the fuel budget will stay at \$70K.

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Comprehensive Insurance	FY24 Budget	FY25 Budget	Variance
Engineering	-	-	-
Collections	-	-	-
Operations	-	-	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	525,926	587,294	61,368
Board of Directors	-	-	-
Grand Total	525,926	587,294	61,368

- Insurance premiums increased for general liability by \$34K due to CPI and an increase in assets. The earthquake insurance increased by \$15K due to the insurance pool increase. Workers' compensation insurance increased by \$10K due to a rise in projected wages and insurance pool x-mod.

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Projects	FY24 Budget	FY25 Budget	Variance
Engineering	-	-	-
Collections	-	-	-
Operations	-	-	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	464,000	398,000	(66,000)
Board of Directors	-	-	-
Grand Total	464,000	398,000	(66,000)

- The Administration Department had a decrease in general projects due to a decrease in EVRA contribution of \$100K. New projects include \$64K Collection System Upgrade - Cloud Based Asset Management System and Server Replacement for \$25K.

11-8680000-0 ADMINISTRATIVE FACILITIES				
	Server Replacement	\$ -	\$ 25,000	\$ 25,000
	New Time Keeping System	30,000	-	(30,000)
	SCADA Server Replacement (2)	25,000	-	(25,000)
	Subtotal	\$ 55,000	\$ 25,000	\$ (30,000)
11-8660000-0 GENERAL PLANT FACILITIES				
	Water Reuse Project (EVRA JPA)	\$ 300,000	\$ 200,000	\$ (100,000)
	Collection System Upgrade - Cloud Based Asset Management System	-	64,000	64,000
	Coachella Valley Integrated Regional Water Management Plan (IRWMP)	50,000	50,000	-
	Salt and Nutrient Management Plan (SNMP)	50,000	50,000	-
	Phase 1 Gap Monitoring Well Plan	9,000	9,000	-
	Subtotal	\$ 409,000	\$ 373,000	\$ (36,000)

Utilities	FY24 Budget	FY25 Budget	Variance
Operations	1,064,000	1,518,000	454,000
Engineering	-	-	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	-	-	-
Board of Directors	-	-	-
Collections	17,000	14,000	(3,000)
Grand Total	1,081,000	1,532,000	451,000

- The Operations Department increased the electricity budget by \$454K in anticipation for both rate increases from IID and a usage increase and the construction of the new digester progresses.
- The Collections Department decreased its electricity budget by \$3K due to actual use projections.

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Loan Payments	FY24 Budget	FY25 Budget	Variance
Engineering	-	-	-
Collections	-	-	-
Operations	-	-	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	5,270,359	4,590,650	(679,709)
Board of Directors	-	-	-
Grand Total	5,270,359	4,590,650	(679,709)

- The Administration Department decreased loans payable due to an adjustment in the loan schedule for the Bank of America loan for FY2024/25. The Bank of America loan payment will be \$681,459 lower in comparison to the previous year. However, the loan payment will be adjusted in FY2025/26.

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Permits and Fees	FY24 Budget	FY25 Budget	Variance
Collections	24,200	27,400	3,200
Administration	26,100	28,500	2,400
Maintenance	2,310	2,600	290
Engineering	1,000	1,000	-
Board of Directors	-	-	-
Operations	85,260	84,610	(650)
Laboratory	10,000	7,700	(2,300)
Grand Total	148,870	151,810	2,940

- The Collections Department increased the State General Waste Discharge Annual Permit Fee (SWRCB) by \$3K due to anticipated changes. The department also added \$200 for new CARB annual fees.
- The Administration Department increased \$500 for LAFCO fees. The department also increased the county permit budget expenditures by \$1,900 due to current projections.
- The Maintenance Department increased the permitting budget by \$290 for the Fire Department (Fuel Tank Permit).
- The Operations Department had a decrease of \$650 for Occupational Lead Poisoning Prevention/Toxic Substance fees.
- The Laboratory Department decreased the Environmental Laboratory Certification Program (ELAP) fees by \$2,500 due to completion of the audit.

Other	FY24 Budget	FY25 Budget	Variance
Board of Directors	59,640	129,640	70,000
Administration	182,917	189,547	6,630
Engineering	11,831	16,985	5,154
Operations	53,510	55,975	2,465
Maintenance	37,590	39,020	1,430
Collections	27,170	27,170	-
Laboratory	21,785	20,645	(1,140)
Grand Total	394,443	478,982	84,539

- The increase in the Board of Directors Department is attributed to the \$70K budgeted for anticipated election costs.
- The Administration Department increased memberships by \$6,205 due to the addition of the Great Places to Work and increases in membership dues for the National Association of Clean Water Agency (NACWA), California Association of Sanitation Agencies (CASA), and WaterReuse Membership.
- The Engineering Department increases \$4,739 due to anticipated conferences and training for the department. The certification budget increased \$415 for CWEA Technical Certification Programs Engineering Tech (CST I, E&IT I), CWEA Technical Certification Programs Development Service Technician III (CST II& ECI), and Professional Engineer (PE) (District Engineer and Associate Engineer).
- The Operations Department increased the training budget by \$1,610 for WEFTEC and the CWEA annual conference. The certification budget increased by \$855 for SWRCB and CWEA renewals.
- The Maintenance Department increased the training budget by \$1,760 to include the CWEA annual conference. The conference will be held in Palm Springs in 2025.
- The Laboratory Department decreased its membership budget by \$1,075 by removing the Coalition of Accredited Laboratories (CAL) membership.

Unfunded Accrued Liability	FY24 Budget	FY25 Budget	Variance
Engineering	-	-	-
Collections	-	-	-
Operations	-	-	-
Maintenance	-	-	-
Laboratory	-	-	-
Administration	712,721	515,872	(196,849)
Board of Directors	-	-	-
Grand Total	712,721	515,872	(196,849)

- Annual payment on the Unfunded Accrued Liability (UAL) is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date.
- In September 2023 the Board of Directors approved the Five-Year Fresh Start payoff option for the CalPERS UAL to pay the \$2.1M balance.

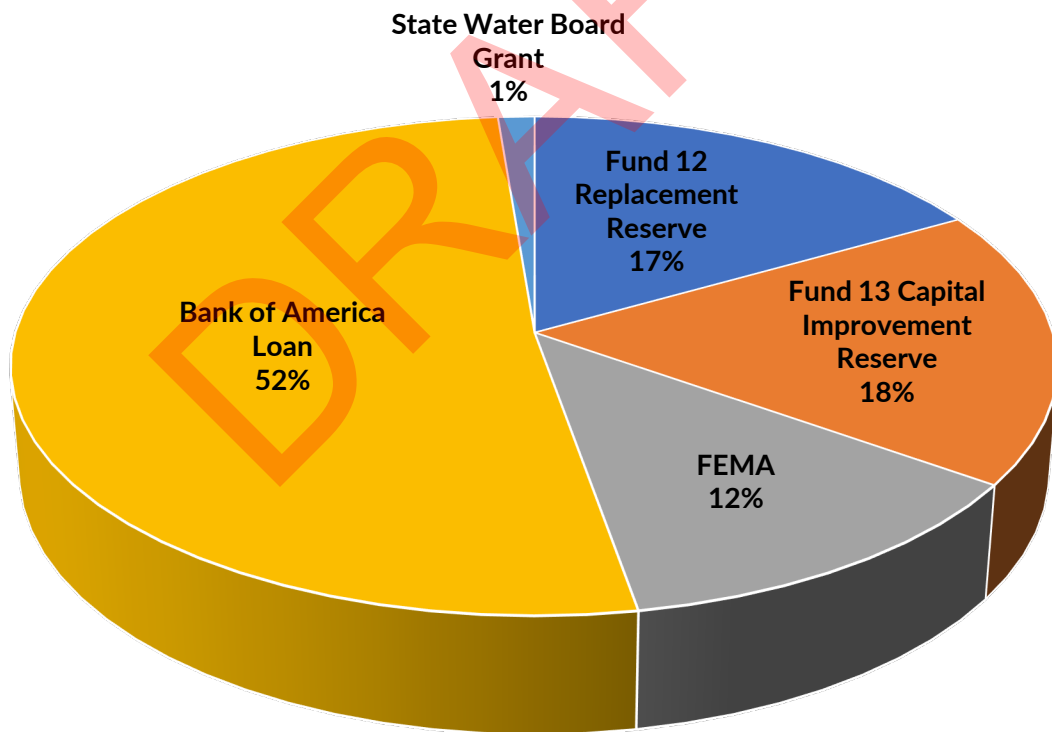
Proposed FY2024/25 Capital Budget Summary

The capital budget incorporates key projects to advance further the District's Capital Improvement Program (CIP). There are 23 capital projects requested in the fiscal year 2024/25. The CIP for the fiscal year 2024/25 includes the Recycled Water Project Phase I Design Build, the Influent Pump Station Rehabilitation Project and the Collection System Sewer Main Rehabilitation and Replacement Program.

Project	Fund 12	Fund 13	FEMA	State Water		Total
				B of A Loan	Board Grant	
Recycled Water Project Phase 1 (Amend #1 & #2)	\$ -	\$ 6,000,000	\$ -	\$ 20,100,000	\$ -	\$ 26,100,000
Biosolids Conversion Project		1,000,000				1,000,000
1 MGD Tertiary Water Treatment Project	1,500,000					1,500,000
Laboratory Building - Final Design	1,000,000					1,000,000
Training & Office Building - Design	1,000,000					1,000,000
Water Reclamation Facility Master Plan	400,000					400,000
Vehicle & Major Equipment Replacement Fund	900,000					900,000
Concrete Repairs to ASP Plant	150,000					150,000
Upgrade District Security Cameras	150,000					150,000
Repairs to Primary Clarifiers (2)	130,000					130,000
Amonia / Nitrification Process Upgrade	200,000					200,000
Lighting and Camera Installation at Gate Entrances	30,000					30,000
Polymer Pump Replacement at Belt Filter Press	15,000					15,000
Boiler Gas Compressor Rebuild	25,000					25,000
Ferric Chloride Skid and Concrete Pad Installation	150,000					150,000
Recycled Water Use Plan					500,000	500,000
Lateral Grant Program	50,000					50,000
Sewer Repairs and/or Rehabilitation	125,000					125,000
Emergency Sewer Siphon Replacement Design	50,000		750,000			800,000
Emergency Sewer Siphon Replacement Const.	331,250		4,118,750			4,450,000
Emergency Response Trailer	75,000					75,000
Software Upgrades for Lucity and GIS systems	85,000					85,000
Contingency	200,000					200,000
Total	\$ 6,566,250	\$ 7,000,000	\$ 4,868,750	\$ 20,100,000	\$ 500,000	\$ 39,035,000

Capital Funding by Source

Funding Source	FY24 Budget
Fund 12 Replacement Reserve	\$ 6,566,250
Fund 13 Capital Improvement Reserve	7,000,000
FEMA	4,868,750
Bank of America Loan	20,100,000
State Water Board Grant	500,000
Total Funds Requested	\$ 39,035,000



BUDGET IN BRIEF

REVENUE BY SOURCE

The annual budgeted revenues are projected using various forecasting techniques including market research, historical analogy, moving average, exponential smoothing, and trend projections. The District reviews growth and development in the area by monitoring the planning data from the City of Indio, reviewing the annual economic forecast, and reviewing the Coachella Valley Economic Partnership, and local market data for real estate and development.

The tables below depict the revenues by source.

Fund 11 (General Fund) Revenues by Source	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
OPERATING REVENUES:						
11-4120000-0 SEWER SERVICE CHGS-CURRENT	\$17,466,637	\$17,066,857	\$18,725,133	\$20,362,242	\$ 3,295,385	19.3%
11-4140-000-0 SEWER SERVICE PENALTIES	-	-	1,654.50	-	-	-
11-4210000-0 PERMIT & INSPECTION FEES	26,975	20,817	18,390	16,161	(4,656)	-22.4%
11-4260000-0 SADDLES/DISCONNECT FEES	320	243	360		(243)	-100.0%
11-4270000-0 PLAN CHECK FEES	10,200	8,800	7,425	6,935	(1,865)	-21.2%
11-4285000-0 OTHER SERVICES	6,370	1,568	2,655	4,455	2,887	184.1%
11-4310000-0 SALE OF SURPLUS PROPERTY	21,032	21,274	17	11,357	(9,917)	-46.6%
Subtotal	\$17,531,535	\$17,119,559	\$18,755,635	\$20,401,150	\$ 3,281,591	19.2%
NON-OPERATING REVENUES:						
11-4430000-0 TAXES - CURRENT SECURED	\$ 1,300,862	\$ 615,751	\$ 1,064,175	\$ 1,265,434	\$ 649,683	105.5%
11-4440000-0 TAXES - CURRENT UNSECURED	38,230	37,592	64,340	60,712	23,120	61.5%
11-4450000-0 TAXES - PRIOR SECURED	11,987	8,168	18,856	18,571	10,403	127.4%
11-4460000-0 TAXES - PRIOR UNSECURED	2,397.59				-	-
11-4470000-0 SUPPLE PROP. TAXES - CURRENT	36,147	14,478	19,110	36,075	21,597	149.2%
11-4480000-0 SUPPLE PROP. TAXES - PRIOR	9,497	8,653	19,963	19,952	11,299	130.6%
11-4500000-0 HOMEOWNERS TAX RELIEF	7,023	3,552	5,027	5,190	1,638	46.1%
11-4510000-0 INTEREST INCOME	639,901	419,905	757,280	460,327	40,422	9.6%
11-4520000-0 UNREALIZED GAINS (LOSSES)	(18,394)		11,674	4,972	4,972	-
11-4574000-0 NON-OPERATING REVENUES	40,558	28,876	48,783	7,530	(21,346)	-73.9%
11-4573000-0 REBATE INCOME	2,252	2,278	3,358	3,751	1,473	64.7%
11-4575000-0 RENTAL INCOME	-	-	3,000	12,000	12,000	-
12-4510000-0 INTEREST INCOME	567,596	622,164	973,009	534,316	(87,848)	-14.1%
Subtotal	\$ 2,638,056	\$ 1,761,417	\$ 2,988,576	\$ 2,428,830	\$ 667,413	37.9%
Fund 11 Total Revenues by Source	\$20,169,590	\$18,880,976	\$21,744,210	\$22,829,980	\$ 3,949,004	20.9%

Fund 13 (Capital Improvement Fund) Revenues by Source	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
OPERATING REVENUES:						
13-4200000-0 CONNECTION FEES	\$ 1,047,104	\$ 767,790	\$ 1,157,834	\$ 900,000	\$ 132,210	17.2%
Subtotal	\$ 1,047,104	\$ 767,790	\$ 1,157,834	\$ 900,000	\$ 132,210	17.2%
NON-OPERATING REVENUES:						
13-4510000-0 INTEREST INCOME	\$ 234,664	\$ 248,919	\$ 417,935	\$ 239,860	\$ (9,059)	-3.6%
Subtotal	\$ 234,664	\$ 248,919	\$ 417,935	\$ 239,860	\$ (9,059)	-3.6%
Fund 13 Total Revenues by Source	\$ 1,281,769	\$ 1,016,709	\$ 1,575,769	\$ 1,139,860	\$ 123,151	12.1%
Combined Total Revenues	\$21,451,359	\$19,897,685	\$23,319,980	\$23,969,840	\$ 4,072,155	20.5%

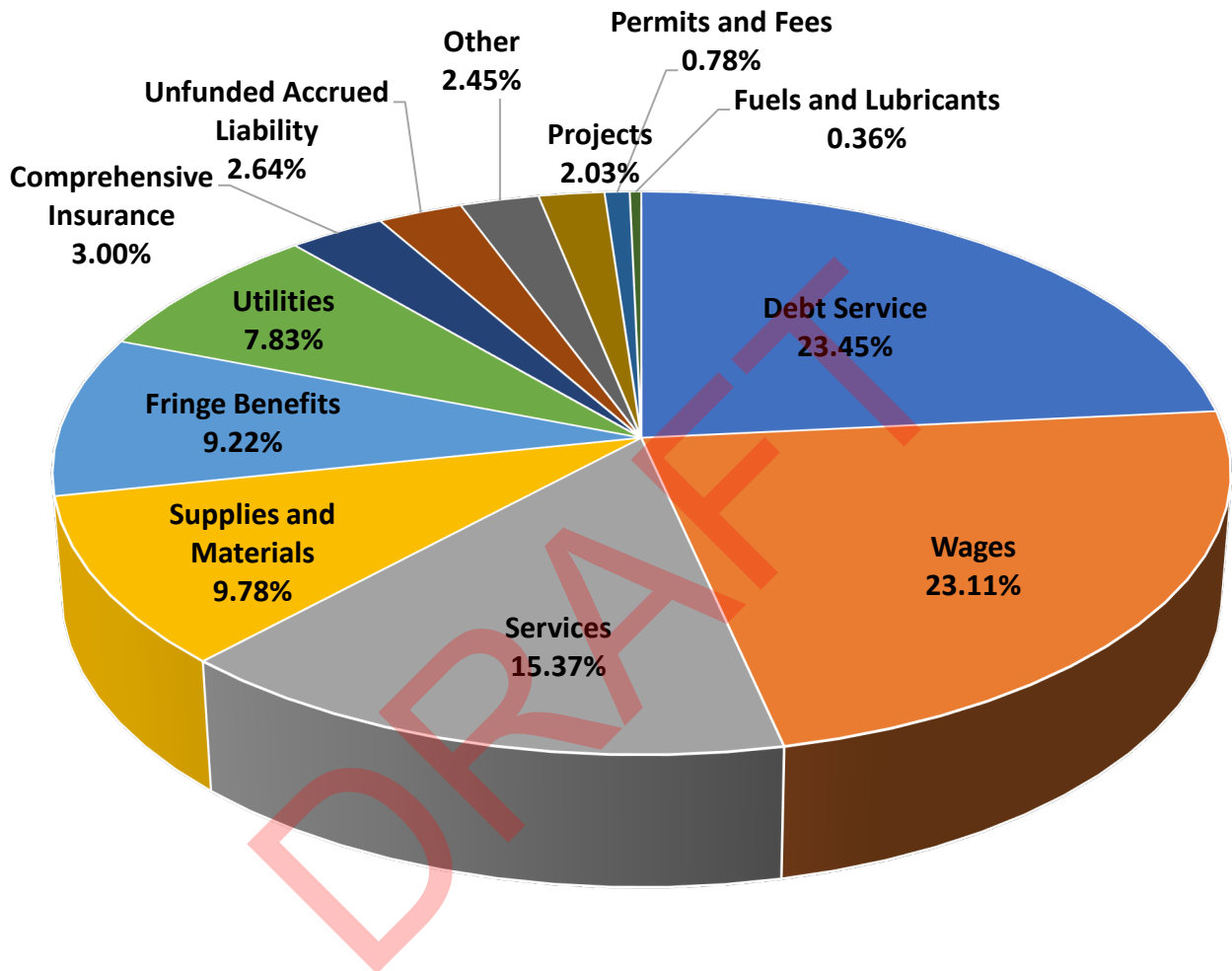
EXPENSE BY CATEGORY

The operating budget encompasses personnel, California Public Employees' Retirement System (CalPERS), Unfunded Accrued Liability (UAL), debt service, insurance premiums, and other overhead costs to run day-to-day operations.

The table and chart below depict the operating expenses by category.

Expense	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percentage Change
Debt Service	\$ 4,412,971	\$ 5,270,359	\$ 5,270,359	\$ 4,590,650	\$ (679,709)	-12.9%
Wages	3,574,886	4,201,039	4,026,598	4,523,977	322,938	7.7%
Services	1,083,587	2,243,542	1,056,513	3,008,054	764,512	34.1%
Supplies and Materials	1,430,979	1,828,990	1,317,176	1,914,863	85,873	4.7%
Fringe Benefits	1,306,126	1,682,004	1,503,914	1,804,676	122,672	7.3%
Utilities	867,892	1,081,000	1,064,447	1,532,000	451,000	41.7%
Comprehensive Insurance	419,814	525,926	523,660	587,294	61,368	11.7%
Unfunded Accrued Liability	736,606	712,721	-	515,872	(196,849)	-27.6%
Other	194,924	394,443	256,371	478,982	84,539	21.4%
Projects	32,400	464,000	59,464	398,000	(66,000)	-14.2%
Permits and Fees	73,633	148,870	90,299	151,810	2,940	2.0%
Fuels and Lubricants	55,479	70,000	47,255	70,000	-	0.0%
Total	\$ 14,189,298	\$ 18,622,894	\$ 15,216,056	\$ 19,576,178	\$ 953,284	5.1%

EXPENSE BY CATEGORY



EXPENSE SUMMARY BY DEPARTMENT

The table below illustrates the expense summary by the department.

Department	FY24 Budget	FY25 Budget	Variance	% of Budget
ADMINISTRATION				
Administration	\$ 9,536,467	\$ 9,153,095	\$(383,372)	46.8%
Board of Directors	273,906	344,446	70,540	1.8%
Environmental Compliance Services	773,849	841,428	67,579	4.3%
ENGINEERING				
Collection System	1,041,393	1,134,420	93,027	5.8%
Engineering	919,917	1,140,148	220,231	5.8%
OPERATIONS				
Maintenance	1,808,805	1,979,722	170,917	10.1%
Operations	4,268,557	4,982,919	714,362	25.5%
Total	\$ 18,622,894	\$ 19,576,178	\$ 953,284	100.0%

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CIP BUDGET OVERVIEW

The capital budget incorporates key projects to further advance the District's Capital Improvement Program (CIP). There are 23 capital projects requested in the fiscal year 2024/25. The CIP for the fiscal year 2024/25 includes the Recycled Water Project Phase I, the Recycled Water Project Phase II Design, Laboratory and Operations building designs, and the design of a biosolids conversion project.

System	Recurring Project	Project Number	Project	Total
Plant Facility		21-0007	Recycled Water Project Phase 1 (Amend #1 & #2)	\$ 26,100,000
Sewage Collection		21-0009	Emergency Sewer Siphon Replacement Const.	4,450,000
Plant Facility		24-0008	1 MGD Tertiary Water Treatment Project	1,500,000
Plant Facility		24-0006	Biosolids Conversion Project	1,000,000
Plant Facility		21-0012	Laboratory Building - Final Design	1,000,000
Plant Facility		21-0011	Training & Office Building - Design	1,000,000
Plant Facility	✓	21-0001	Vehicle & Major Equipment Replacement Fund	900,000
Sewage Collection		21-0008	Emergency Sewer Siphon Replacement Design	800,000
Plant Facility		24-0008	Recycled Water Use Plan	500,000
Plant Facility		23-0006	Water Reclamation Facility Master Plan	400,000
Plant Facility		24-0003	Amonia / Nitrification Process Upgrade	200,000
Sewage Collection	✓	21-0004	Contingency	200,000
Plant Facility		23-0002	Concrete Repairs to ASP Plant	150,000
Plant Facility		24-0005	Upgrade District Security Cameras	150,000
Plant Facility		25-0004	Ferric Chloride Skid and Concrete Pad Installation	150,000
Plant Facility		24-0001	Repairs to Primary Clarifiers (2)	130,000
Sewage Collection	✓	21-0003	Sewer Repairs and/or Rehabilitation	125,000
Sewage Collection		25-0006	Software Upgrades for Lucity and GIS systems	85,000
Plant Facility		25-0005	Emergency Response Trailer	75,000
Sewage Collection	✓	21-0002	Lateral Grant Program	50,000
Plant Facility		25-0001	Lighting and Camera Installation at Gate Entrances	30,000
Plant Facility		25-0003	Boiler Gas Compressor Rebuild	25,000
Plant Facility		25-0002	Polymer Pump Replacement at Belt Filter Press	15,000
			Total	\$ 39,035,000

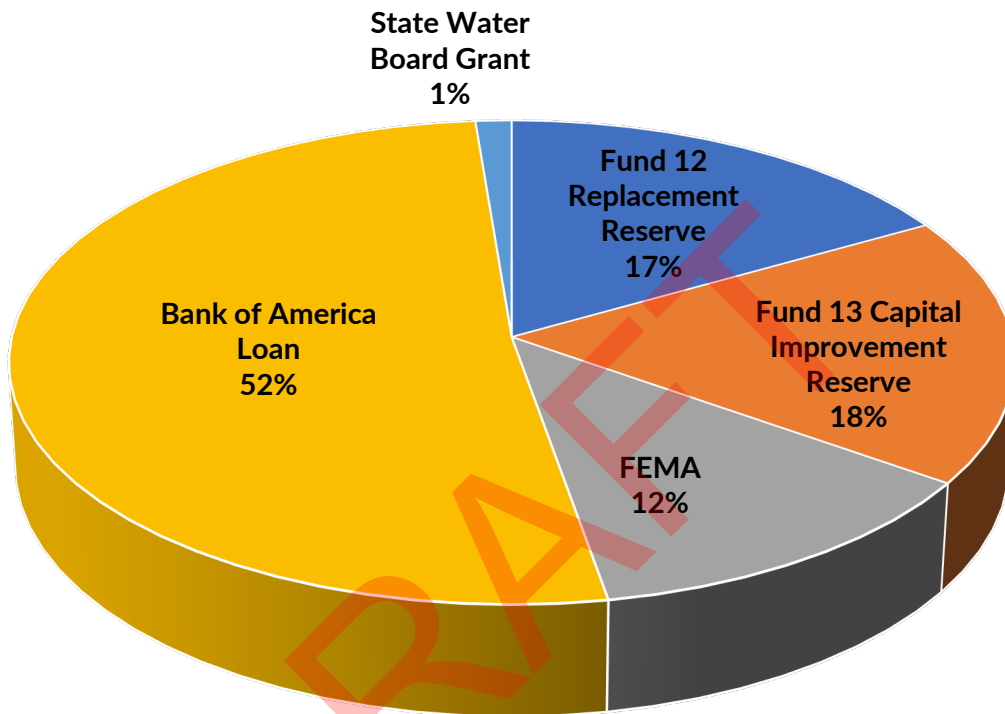
FUNDING SUMMARY

The table and graph below depict the funding sources for the fiscal year 2024/25 capital budget.

Funding Source	FY25 Budget
Fund 12 Replacement Reserve	\$ 6,566,250
Fund 13 Capital Improvement Reserve	7,000,000
FEMA	4,868,750
Bank of America Loan	20,100,000
State Water Board Grant	500,000
Total Funds Requested	\$ 39,035,000

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CAPITAL FUNDING BY SOURCE SUMMARY



BOARD OF DIRECTORS

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24 Base	FY25 Base	Variance
5	Director	5.00	5.00	0.00
5	Total	5.00	5.00	0.00

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22	FY23	FY24	FY24	FY25	Budget	Percent
	Actual	Actual	Budget	Projected	Budget	Change	Change
11-5030414-4 SALARIES AND WAGES	\$57,000	\$ 70,336	\$113,400	\$41,142.86	\$113,400	\$ -	0.0%
11-5116414-4 FICA AND MEDICARE	4,058	5,377	10,206	3,153	10,206	-	0.0%
11-5126414-4 HEALTH INSURANCE	9,615	4,450	9,060	9,497	9,600	540	6.0%
11-5225414-4 ELECTION	-	1,683	-	-	70,000	70,000	0.0%
11-5500414-4 CONTRACTS	14,500	14,905	35,000	-	35,000	-	0.0%
11-5552414-4 LEGAL SERVICES	25,326	37,830	40,000	19,265	40,000	-	0.0%
11-5400414-4 OFFICE SUPPLIES	833	759	3,000	118	3,000	-	0.0%
11-5950414-4 OTHER EXPENSES	6,624	6,643	10,000	14,593	10,000	-	0.0%
11-5901414-4 TELEPHONE AND INTERNET	1,231	1,274	3,600	2,383	3,600	-	0.0%
11-5800414-4 CONFERENCES AND MEETINGS	34,990	31,170	49,640	40,537	49,640	-	0.0%
Total Expenses	154,177	\$174,427	\$273,906	\$ 130,689	\$344,446	\$ 70,540	25.8%

BOARD OF DIRECTOR'S BUDGET DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030414-4 SALARIES AND WAGES		\$ 113,400	\$ 113,400	\$ -
11-5116414-4 FICA AND MEDICARE		10,206	10,206	-
11-5126414-4 HEALTH INSURANCE		9,060	9,600	540
Subtotal		\$ 132,666	\$ 133,206	\$ 540
11-5225-414-4 ELECTION				
A governing board member election shall be held biennially on the first Tuesday after the first Monday in November of each succeeding odd-numbered year to fill the offices of members whose terms expire on the first Friday in December next succeeding the election.		\$ -	\$ 70,000	\$ 70,000
Subtotal		\$ -	\$ 70,000	\$ 70,000
11-5500414-4 CONTRACTS				
Professional and Technical Services		\$ 35,000	\$ 35,000	\$ -
Subtotal		\$ 35,000	\$ 35,000	\$ -
11-5552414-4 LEGAL SERVICES				
Costs Associated with General Legal Counsel		\$ 40,000	\$ 40,000	\$ -
Subtotal		\$ 40,000	\$ 40,000	\$ -
11-5400414-4 OFFICE SUPPLIES				
Cost of Office Supplies and Services such as Postage, Courier, Letterhead, Envelopes, Business Cards, Copy Paper, Binders, Calendars, File Folders, Pens, Pencils, Pads, Mailing Labels, Etc.		\$ 3,000	\$ 3,000	\$ -
Subtotal		\$ 3,000	\$ 3,000	\$ -
11-5950414-4 OTHER EXPENSES				
Miscellaneous Expense Contingency Fund		\$ 10,000	\$ 10,000	\$ -
Subtotal		\$ 10,000	\$ 10,000	\$ -

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5901414-4 TELEPHONE AND INTERNET				
	Cell Phones for Board Members	\$ 3,600	\$ 3,600	\$ -
	Subtotal	\$ 3,600	\$ 3,600	\$ -
11-5800414-4 CONFERENCES AND MEETINGS				
	Expenses Incurred for Attending the California Association of Sanitation Agencies (CASA) and or California Special Districts Association (CSDA) Conferences Held Three (3) Times a Year, Including Hotel and Travel Expenses Incurred While Attending Meetings, Conferences, and Various Educational Seminars.	\$ 49,640	\$ 49,640	\$ -
	Subtotal	\$ 49,640	\$ 49,640	\$ -
	Total Expenses	\$ 273,906	\$ 344,446	\$ 70,540

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ADMINISTRATION

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24	FY25	Variance
		Base FTEs	Base FTEs	
1	Accounting Analyst	1.00	1.00	0.00
1	Administrative Assistant	1.00	1.00	0.00
1	Chief Administrative Officer	1.00	1.00	0.00
1	Clerk of the Board	1.00	1.00	0.00
1	General Manager	1.00	1.00	0.00
1	Human Resources Specialist	1.00	1.00	0.00
6	Total FTEs	6.00	6.00	0.00

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EXPENSE BUDGET SUMMARY

General Ledger Code	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
11-3650000-0 CSWRCB RESERVE FUND	\$ 553,361	\$ 553,361	\$ 553,361	\$ 553,361	\$ 553,361	\$ -	0.0%
11-9160000-0 TRANSFER TO FUND 6	465,512	889,188	888,250	888,250	890,000	1,750	0.2%
11-5030414-3 SALARIES AND WAGES	684,035	706,517	851,769	844,202	852,603	834	0.1%
11-5060414-3 BONUS, AWARDS, AND RECERTIFICATIONS	2,440	2,568	11,100	13,191	9,750	(1,350)	-12.2%
11-5110414-3 LONGEVITY	3,185	3,471	3,600	3,560	3,600	-	0.0%
11-5070414-3 OVERTIME	1,179	191	5,000	255	1,000	(4,000)	-80.0%
11-5116414-3 FICA AND MEDICARE	42,806	46,819	77,677	61,649	78,026	349	0.4%
11-5112414-3 RETIREMENT CONTRIBUTIONS	65,942	68,089	99,438	88,260	98,706	(732)	-0.7%
11-5128414-3 VISION INSURANCE	1,589	1,421	1,404	1,374	1,332	(72)	-5.1%
11-5122414-3 WORKERS' COMPENSATION	78,078	67,080	88,363	86,679	98,861	10,498	11.9%
11-5124414-3 LIFE INSURANCE	1,408	1,475	1,668	1,685	3,000	1,332	79.9%
11-5126414-3 HEALTH INSURANCE	97,148	117,899	138,636	127,894	148,488	9,852	7.1%
11-5129414-3 DENTAL INSURANCE	7,774	9,044	10,056	9,246	9,456	(600)	-6.0%
11-5132414-3 LONG TERM DISABILITY INS.	1,966	2,105	2,352	2,342	2,412	60	2.6%
11-5554414-3 ACCOUNTING SERVICES	78,031	54,464	81,761	84,775	89,425	7,664	9.4%
11-5300414-3 COMPREHENSIVE INSURANCE	329,747	352,734	437,563	437,563	488,433	50,870	11.6%
11-5500414-3 CONTRACTS	409,397	499,343	707,829	407,830	1,092,386	384,557	54.3%
11-5410414-3 COUNTY EXPENSE	22,186	23,439	23,100	29,078	25,000	1,900	8.2%
11-5552414-3 LEGAL SERVICES	37,129	30,720	45,000	51,104	52,000	7,000	15.6%
11-5555414-3 MEDICAL SERVICES	18,653	10,024	4,843	6,493	47,443	42,600	879.6%
11-5350414-3 MEMBERSHIPS	48,168	46,405	53,153	56,012	59,358	6,205	11.7%
11-5553414-3 MISC. PROFESSIONAL SERVICES	75,515	63,643	138,483	80,779	113,837	(24,646)	-17.8%
11-5400414-3 OFFICE SUPPLIES	16,697	13,027	23,500	12,702	24,123	623	2.7%
11-5450414-3 SUPPLIES	5,306	4,491	11,000	5,768	41,000	30,000	272.7%
11-5545414-3 OPEB HEALTH INSURANCE	56,493	83,967	82,119	82,119	105,840	23,721	28.9%
11-5950414-3 OTHER EXPENSES	8,979	29,900	20,000	36,270	20,000	-	0.0%
11-5420414-3 PERMITS AND FEES	325		3,000	5,501	3,500	500	16.7%
11-5600414-3 PUBLICATIONS	2,614	2,144	3,500	1,718	3,500	-	0.0%
11-5700414-3 REPAIRS AND MAINTENANCE	15,631	14,018	19,375	25,499	32,375	13,000	67.1%
11-5810414-3 TUITION REIMBURSEMENT	4,772	4,292	12,000	5,143	12,000	-	0.0%
11-5901414-3 TELEPHONE AND INTERNET	28,996	30,909	34,334	34,496	32,930	(1,404)	-4.1%
11-5800414-3 CONFERENCES AND MEETINGS	40,927	27,409	97,764	48,703	98,189	425	0.4%
11-8680000-0 ADMINISTRATIVE FACILITIES	22,970	5,650	55,000	50,497	25,000	(30,000)	-54.5%
11-8660000-0 GENERAL PLANT FACILITIES	290,419	26,751	409,000	55,886	373,000	(36,000)	-8.8%
11-22820000-0 UNFUNDED ACCRUED LIABILITY CALPERS	712,104	736,606	712,721	-	515,872	(196,849)	-27.6%
11-9190000-0 BANK OF AMERICA LOAN	-	2,970,422	3,828,748	3,828,748	3,147,289	(681,459)	-17.8%
Total Expenses	\$ 4,231,481	\$ 7,499,586	\$ 9,536,467	\$ 8,028,629	\$ 9,153,095	\$ (383,372)	-4.0%

ADMINISTRATION BUDGET DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030414-3 SALARIES AND WAGES		\$ 851,769	\$ 852,603	\$ 834
11-5060414-3 BONUS, AWARDS, AND RECERTIFICATIONS		11,100	9,750	(1,350)
11-5070414-3 OVERTIME		5,000	1,000	(4,000)
11-0000414-3 TOTAL FRINGE BENEFITS		334,831	345,020	10,189
Subtotal		\$ 1,202,700	\$ 1,208,373	\$ 5,673
11-3650000-0 CSWRCB RESERVE FUND				
Principal and Interest Payment for State Revolving Fund (SRF)		\$ 553,361	\$ 553,361	\$ -
Subtotal		\$ 553,361	\$ 553,361	\$ -
11-9160000-0 TRANSFER TO FUND 6				
Principal and Interest Payment for Revenue Refunding Bonds, 2015		\$ 885,750	\$ 887,500	\$ 1,750
Annual Administrative Expenses for Revenue Refunding Bonds, 2015		2,500	2,500	-
Subtotal		\$ 888,250	\$ 890,000	\$ 1,750
10-2650000-0 BANK OF AMERICA LOAN				
Principal and Interest Payment for Recycled Water Project Phase 1		\$ 3,828,748	\$ 3,147,289	\$ (681,459)
Subtotal		\$ 3,828,748	\$ 3,147,289	\$ (681,459)
11-5122414-3 WORKERS' COMPENSATION				
Workers' Compensation Insurance Premiums		\$ 88,363	\$ 98,861	\$ 10,498
Subtotal		\$ 88,363	\$ 98,861	\$ 10,498
11-5554414-3 ACCOUNTING SERVICES				
Annual Audit		\$ 31,610	\$ 33,191	\$ 1,581
Annual Software Support (Blackbaud)		18,521	24,604	6,083
Annual Sewer Service Charge Administration Services (NBS)		19,800	19,800	-
Payroll Processing (Paychex)		6,000	6,000	-
Timekeeping System (CTE)		3,710	3,710	-
Annual Report Submittal To GFOA/CSMFO		1,120	1,120	-
Budget Report Submittal To GFOA/CSMFO		1,000	1,000	-
Subtotal		\$ 81,761	\$ 89,425	\$ 7,664

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5300414-3 COMPREHENSIVE INSURANCE				
	Earthquake Insurance	\$ 215,000	\$ 230,000	\$ 15,000
	Umbrella Business Insurance (e.g., Liability, Auto, and General)	186,000	220,000	34,000
	Environmental Pollution	25,433	25,433	-
	Cyber Insurance	11,130	13,000	1,870
	Subtotal	\$ 437,563	\$ 488,433	\$ 50,870
11-5500414-3 CONTRACTS				
	Public Relations (e.g., Outreach, Social Media, and Advertising)	\$ 117,416	\$ 200,000	\$ 82,584
	Onsite Security Services	147,404	130,000	(17,404)
	Centennial Planning	-	100,000	100,000
	Rebranding Services	-	100,000	100,000
	Federal Advocacy	90,000	90,000	-
	State Advocacy	90,000	90,000	-
	Sewer Rate and Capacity Fee Study	-	90,000	90,000
	Grant Assistance	80,000	80,000	-
	Computer Maintenance (Southwest Networks)	42,987	42,987	-
	Other IT Support	36,256	36,256	-
	Coachella Valley History Museum	30,000	30,000	-
	Mailing Services Prop 218	-	30,000	30,000
	Outreach Newsletter	24,000	24,000	-
	General Consulting for Human Resource Training and Development, Benefits, and Legal Compliance	22,278	22,278	-
	Temporary Help Services	10,000	10,000	-
	Services Related to the Shadow Hills and Indio Terrace Assessment Districts (Willdan)	10,000	10,000	-
	CalPERS Actuarial Study for GASB 68 Requirements	2,500	2,500	-
	Section 125 Plan	1,604	1,604	-
	CalPERS Health Plan Annual Fee	1,247	1,247	-
	Paper Shredding (Desert Arc)	891	891	-
	CalPERS 218 Fee (Social Security Agreement)	623	623	-
	Postage Meter Lease (Pitney Bowes)	623	-	(623)
	Subtotal	\$ 707,829	\$ 1,092,386	\$ 384,557

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5410414-3 COUNTY EXPENSE				
	County Auditor Fees Special Assessments to the Tax Roll	\$ 11,550	\$ 12,500	\$ 950
	County Treasurer Fees for Collection of Special Assessments	11,550	12,500	950
	Subtotal	\$ 23,100	\$ 25,000	\$ 1,900
11-5552414-3 LEGAL SERVICES				
	Costs Associated with General Legal Counsel	\$ 45,000	\$ 52,000	\$ 7,000
	Subtotal	\$ 45,000	\$ 52,000	\$ 7,000
11-5555414-3 MEDICAL SERVICES				
	Wellness Program	\$ -	\$ 40,000	\$ 40,000
	Gym Reimbursement	-	2,600	2,600
	Medical Exams-DMV & Pre-Employment	2,243	2,243	-
	Background Checks	1,200	1,200	-
	First Aid Medical	700	700	-
	Drug/Alcohol Testing Five (5) Employees	700	700	-
	Subtotal	\$ 4,843	\$ 47,443	\$ 42,600
11-5350414-3 MEMBERSHIPS				
	California Association of Sanitation Agencies (CASA)	\$ 18,000	\$ 18,540	\$ 540
	California Special Districts Association (CSDA)	8,810	9,175	365
	National Association Clean Water Agency (NACWA)	7,680	8,846	1,166
	Liebert Cassidy Whitmore (LCW)	5,625	6,110	485
	Southern California Allowance of Publicly Owned Treatment Works (SCAP)	5,100	5,100	-
	WateReuse Membership	3,418	4,347	929
	Great Places to Work	-	2,700	2,700
	California Society of Municipal Finance Officers (CSMFO)	800	800	-
	Greater Coachella Valley Chamber of Commerce	760	760	-
	California Public Employer Labor Relations Association (CalPERLA)	740	740	-
	Government Finance Officers Association (GFOA)	480	480	-
	American Water Works Association (AWWA)	300	300	-
	California Clerk of The Board of Supervisors Association (CCBSA)	300	300	-
	California Association of Public Procurement Officials (CAPPO)	225	225	-
	Society for Human Resource Management (SHRM)	219	219	-
	California Water Environment Association (CWEA)	200	200	-
	International Public Management Association for Human Resources (IPMA-HR)	156	156	-
	Professionals In Human Resources Association (PIHRA)	150	150	-
	Palm Springs Desert Sun Subscription	100	120	20
	Municipal Management Association of Southern California (MMASC)	90	90	-
	Subtotal	\$ 53,153	\$ 59,358	\$ 6,205

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5553414-3 MISC. PROFESSIONAL SERVICES				
	Computer Consulting	\$ 70,000	\$ 55,000	\$ (15,000)
	OpenGov Procurement	15,588	16,367	779
	Government Job Listing Service (NeoGov)	9,770	11,000	1,230
	Website Annual Service (CivicPlus)	7,250	11,000	3,750
	Peak Agenda Management (Granicus)	4,521	6,200	1,679
	Office 365 Annual Billing	5,670	5,670	-
	CART Captioning Services for Board Meeting Live Stream	4,800	4,800	-
	Video Conferencing	3,000	3,000	-
	e skill	450	450	-
	Canva Pro	200	200	-
	Grammarly Pro	150	150	-
	AP Automation Software	7,200	-	(7,200)
	Civic Plus	3,500	-	(3,500)
	Body Temperature Scanner (Turing Video)	3,234	-	(3,234)
	Board Meeting Software	3,150	-	(3,150)
	Subtotal	\$ 138,483	\$ 113,837	\$ (24,646)
11-5400414-3 OFFICE SUPPLIES				
	General Office Supplies (e.g., Letterhead, Envelopes, Business Cards, Copy Paper, Binders, Calendars, File Folders, Pens, Pencils)	\$ 17,500	\$ 17,500	\$ -
	Printed Employee Handbook	2,000	2,000	-
	Printed Budget Book	2,000	2,000	-
	Postage	2,000	2,000	-
	Postage Meter Lease (Pitney Bowes)	-	623	623
	Subtotal	\$ 23,500	\$ 24,123	\$ 623
11-5450414-3 SUPPLIES				
	Marketing and Outreach Supplies	\$ -	\$ 30,000	\$ 30,000
	Office Software Upgrades	7,000	7,000	-
	Computer Supplies-Printer Cartridges and Toner	4,000	4,000	-
	Subtotal	\$ 11,000	\$ 41,000	\$ 30,000
11-5545414-3 OPEB HEALTH INSURANCE				
	OPEB Annual Required Contribution (ARC)	\$ 68,000	\$ 88,711	\$ 20,711
	CalPERS OPEB Health Insurance fees	10,119	13,129	3,010
	Biennial OPEB Actuarial Study (Due in 2023/2024)	4,000	4,000	-
	Subtotal	\$ 82,119	\$ 105,840	\$ 23,721

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5950414-3 OTHER EXPENSES				
	Miscellaneous Expense Contingency Fund	\$ 20,000	\$ 20,000	\$ -
	Subtotal	\$ 20,000	\$ 20,000	\$ -
11-22820000-0 UNFUNDED ACCRUED LIABILITY CALPERS				
	Annual payment on the Unfunded Accrued Liability (UAL) is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date.	\$ 712,721	\$ 515,872	\$ (196,849)
	Subtotal	\$ 712,721	\$ 515,872	\$ (196,849)
11-5420414-3 PERMITS AND FEES				
	The Cortese Knox-Hertzberg Local Government Reorganization Act Of 2000 States that Special Districts are Responsible for Paying One-Third of the Cost of LAFCO.	\$ 3,000	\$ 3,500	\$ 500
	Subtotal	\$ 3,000	\$ 3,500	\$ 500
11-5600414-3 PUBLICATIONS				
	Costs For Publication of Official Notices and Bid Requests in Online Platforms	\$ 3,500	\$ 3,500	\$ -
	Subtotal	\$ 3,500	\$ 3,500	\$ -
11-5700414-3 REPAIRS AND MAINTENANCE				
	Replacement Computers	\$ 12,000	\$ 25,000	\$ 13,000
	Copier II Lease & Maintenance	3,875	3,875	-
	Innovative Document Solutions - Monthly Maintenance Costs For Copier	2,000	2,000	-
	Miscellaneous	1,500	1,500	-
	Subtotal	\$ 19,375	\$ 32,375	\$ 13,000
11-5810414-3 TUITION REIMBURSEMENT				
	Tuition Assistance Program	\$ 12,000	\$ 12,000	\$ -
	Subtotal	\$ 12,000	\$ 12,000	\$ -

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5901414-3 TELEPHONE AND INTERNET				
	Cell Phones Employee (Verizon Wireless)	\$ 13,950	\$ 15,000	\$ 1,050
	VOIP Main Telephone System (Spectrum)	14,000	14,000	-
	EPIC IPO (SCADA Wireless)	2,500	2,500	-
	Fire Control Alarms (Frontier)	3,884	1,200	(2,684)
	Fax Services	-	230	230
	Subtotal	\$ 34,334	\$ 32,930	\$ (1,404)
11-5800414-3 CONFERENCES AND MEETINGS				
	Leadership Academy	\$ 25,000	\$ 25,000	\$ -
	ARC Flash Training (Electrical Safety)	25,000	25,000	-
	Costs Associated with Employee Travel and Training	14,302	14,302	-
	Harassment Training	5,000	5,000	-
	Confined Space & Temporary Traffic Control	5,000	5,000	-
	DFK Solutions Group	4,740	4,740	-
	Association of California Water Agencies (ACWA)	4,709	4,709	-
	California Association of Sanitation Agencies (CASA)	4,709	4,709	-
	Government Finance Officers Association (GFOA) Conference	2,500	2,500	-
	CPR Training	2,500	2,500	-
	CalPERLA	2,130	2,130	-
	CSDA Clerk of the Board Training	575	1,000	425
	Fire Extinguisher Training	500	500	-
	Procurement Uniform Guidance Training	500	500	-
	California Society of Municipal Finance Offices (CSMFO)	400	400	-
	Pryor Learning	199	199	-
	Subtotal	\$ 97,764	\$ 98,189	\$ 425
11-8680000-0 ADMINISTRATIVE FACILITIES				
	Server Replacement	\$ -	\$ 25,000	\$ 25,000
	New Time Keeping System	30,000	-	(30,000)
	SCADA Server Replacement (2)	25,000	-	(25,000)
	Subtotal	\$ 55,000	\$ 25,000	\$ (30,000)
11-8660000-0 GENERAL PLANT FACILITIES				
	Water Reuse Project (EVRA JPA)	\$ 300,000	\$ 200,000	\$ (100,000)
	Collection System Upgrade - Cloud Based Asset Management System	-	64,000	64,000
	Coachella Valley Integrated Regional Water Management Plan (IRWMP)	50,000	50,000	-
	Salt and Nutrient Management Plan (SNMP)	50,000	50,000	-
	Phase 1 Gap Monitoring Well Plan	9,000	9,000	-
	Subtotal	\$ 409,000	\$ 373,000	\$ (36,000)
	Total Expense	\$ 9,536,467	\$ 9,153,095	\$ (383,372)

SANITATION COLLECTIONS

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24	FY25	Variance
		Base FTEs	Base FTEs	
1	Collection System Supervisor	1.00	1.00	0.00
1	Collection System Technician I	3.00	1.00	(2.00)
2	Collection System Technician II	0.00	2.00	2.00
1	Collection System Technician III	1.00	1.00	0.00
5	Total FTEs	5.00	5.00	0.00

- Deleted Two (2) Collection System I Positions
- Added Two (2) Collection System II Positions

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
11-5030410-1 SALARIES AND WAGES	\$ 329,082	\$ 349,781	\$ 410,150	\$ 344,364	\$ 450,263	\$ 40,113	9.8%
11-5060410-1 BONUS, AWARDS, AND RECERTIFICATIONS	1,111	800	1,250	800	1,100	(150)	-12.0%
11-5080410-1 CALLOUT	3,232	4,324	6,000	6,440	6,000	-	0.0%
11-5110410-1 LONGEVITY	3,969	4,629	4,800	4,431	4,800	-	0.0%
11-5070410-1 OVERTIME	509	205	1,600	4,266	2,700	1,100	68.8%
11-5090410-1 STANDBY PAY	30,885	39,691	44,892	40,015	46,531	1,639	3.7%
11-5116410-1 FICA AND MEDICARE	28,306	30,227	42,093	28,339	46,026	3,933	9.3%
11-5112410-1 RETIREMENT CONTRIBUTIONS	29,278	31,623	47,818	33,082	45,272	(2,546)	-5.3%
11-5128410-1 VISION INSURANCE	1,153	1,117	1,344	987	1,404	60	4.5%
11-5124410-1 LIFE INSURANCE	787	792	984	812	1,236	252	25.6%
11-5126410-1 HEALTH INSURANCE	86,735	95,053	114,732	86,766	129,552	14,820	12.9%
11-5129410-1 DENTAL INSURANCE	6,636	6,915	9,048	6,660	9,504	456	5.0%
11-5132410-1 LONG TERM DISABILITY INS.	1,067	1,118	1,392	1,131	1,512	120	8.6%
11-5801410-1 CERTIFICATIONS	3,707	1,925	5,120	787	5,120	-	0.0%
11-5500410-1 CONTRACTS	80,337	59,005	115,220	11,182	141,040	25,820	22.4%
11-5350410-1 MEMBERSHIPS	1,483	1,492	2,050	1,591	2,050	-	0.0%
11-5450410-1 SUPPLIES	3,688	4,385	5,000	1,499	8,500	3,500	70.0%
11-5950410-1 OTHER EXPENSES	-	-	10,000	-	10,000	-	0.0%
11-5420410-1 PERMITS AND FEES	18,975	19,139	24,200	-	27,400	3,200	13.2%
11-5700410-1 REPAIRS AND MAINTENANCE	137,947	115,291	159,000	57,229	161,000	2,000	1.3%
11-5720410-1 TOOLS AND EQUIPMENT	1,619	829	2,000	199	2,000	-	0.0%
11-5152410-1 UNIFORM SERVICES	5,126	3,825	5,700	3,505	7,410	1,710	30.0%
11-5902410-1 ELECTRICITY	5,264	6,684	9,000	5,106	7,500	(1,500)	-16.7%
11-5905410-1 WATER	6,776	7,190	8,000	6,848	6,500	(1,500)	-18.8%
11-5800410-1 CONFERENCES AND MEETINGS	3,815	2,616	10,000	6,926	10,000	-	0.0%
Total Expenses	\$ 791,488	\$ 788,656	\$ 1,041,393	\$ 652,966	\$ 1,134,420	\$ 93,027	8.9%

SANITATION COLLECTIONS BUDGET DETAIL

General Ledger Code	FY24 Budget	FY25 Budget	Variance
11-5030410-1 SALARIES AND WAGES	\$ 410,150	\$ 450,263	\$ 40,113
11-5060410-1 BONUS, AWARDS, AND RECERTIFICATIONS	1,250	1,100	(150)
11-5080410-1 CALLOUT	6,000	6,000	-
11-5070410-1 OVERTIME	1,600	2,700	1,100
11-5090410-1 STANDBY PAY	44,892	46,531	1,639
11-0000410-1 TOTAL FRINGE BENEFITS	222,211	239,306	17,095
Subtotal	\$ 686,103	\$ 745,900	\$ 59,797
11-5801410-1 CERTIFICATIONS			
Pipe Assessment Certification Program (PACP) for Two (2) Employees	\$ 3,000	\$ 3,000	\$ -
California Water Environment Association (CWEA) Allowance for Advancement (Certification Testing)	1,400	1,400	-
CWEA Technical Certification Programs Collection System Technician I and III (5)	600	600	-
CWEA Technical Certification Programs Collection System Supervisor	120	120	-
Subtotal	\$ 5,120	\$ 5,120	\$ -
11-5500410-1 CONTRACTS			
Roach Control Program (Golden Bell) Final Year	\$ 53,320	\$ 55,440	\$ 2,120
Emergency Contingency Service (Rain for Rent)	16,500	30,000	13,500
Root Control Program (Duke's Root Control)	15,000	15,000	-
Software Support Fee (Pipelogix)/ Software Upgrade	3,000	12,000	9,000
Emergency Response Consultant	10,000	10,000	-
ERICA Radio Member Fee (City of Indio)	6,000	6,000	-
Dig Alerts and Board Fees (Underground Dig Alert)	4,000	4,500	500
Annual Monitoring Fee/Pump Stations (2 yr Service Discount Rate)	3,500	4,200	700
After Hours Answering Service (Around the Clock)	2,500	2,500	-
Miscellaneous Contractual Services	1,000	1,000	-
Wireless Beepers (SPOK)	400	400	-
Subtotal	\$ 115,220	\$ 141,040	\$ 25,820

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5350410-1 MEMBERSHIPS				
	CWEA Membership Renewal	\$ 1,650	\$ 1,650	\$ -
	Updates New Criteria Related to PACP Inspection Standards	400	400	-
	Subtotal	\$ 2,050	\$ 2,050	\$ -
11-5450410-1 SUPPLIES				
	Emergency Response Supplies/Water/Food Rations	\$ -	\$ 3,500	\$ 3,500
	Traffic Control Signs/Cones/Safety Equipment	3,000	3,000	-
	Miscellaneous Supplies	2,000	2,000	-
	Subtotal	\$ 5,000	\$ 8,500	\$ 3,500
11-5950410-1 OTHER EXPENSES				
	Miscellaneous Expense Contingency Fund	\$ 10,000	\$ 10,000	\$ -
	Subtotal	\$ 10,000	\$ 10,000	\$ -
11-5420410-1 PERMITS AND FEES				
	State General Waste Discharge Annual Permit Fee (SWRCB)	\$ 21,000	\$ 24,000	\$ 3,000
	Annual Encroachment Permit (City Of Indio)	2,200	2,200	-
	Miscellaneous Permits and/or Fees	1,000	1,000	-
	CARB Annual Fees	-	200	200
	Subtotal	\$ 24,200	\$ 27,400	\$ 3,200
11-5700410-1 REPAIRS AND MAINTENANCE				
	Vactor Parts/Repairs/Planned Expenditures	\$ 80,500	\$ 80,500	\$ -
	Mainline Repair	20,000	20,000	-
	TV Van Parts and Repair	16,500	16,500	-
	Manhole Covers	15,000	15,000	-
	Pump Station Repairs And Parts	12,000	14,000	2,000
	Equipment Rentals	13,000	13,000	-
	Equipment Repairs	2,000	2,000	-
	Subtotal	\$ 159,000	\$ 161,000	\$ 2,000

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5720410-1 TOOLS AND EQUIPMENT				
	Miscellaneous Small Tool Acquisition and Replacement	\$ 2,000	\$ 2,000	\$ -
	Subtotal	\$ 2,000	\$ 2,000	\$ -
11-5152410-1 UNIFORM SERVICES				
	Uniforms-Five (5) Employees (Cintas)	\$ 2,700	\$ 4,410	\$ 1,710
	PPE Gloves/Clothing/Gear	1,500	1,500	-
	Boots-Five (5) Employees	1,500	1,500	-
	Subtotal	\$ 5,700	\$ 7,410	\$ 1,710
11-5902410-1 ELECTRICITY				
	Imperial Irrigation District (IID)	\$ 9,000	\$ 7,500	\$ (1,500)
	Subtotal	\$ 9,000	\$ 7,500	\$ (1,500)
11-5905410-1 WATER				
	Hydrant Water (Indio Water Authority)	\$ 8,000	\$ 6,500	\$ (1,500)
	Subtotal	\$ 8,000	\$ 6,500	\$ (1,500)
11-5800410-1 CONFERENCES AND MEETINGS				
	Travel Expenses for Conferences and Training Seminars, Registration Fees, Meals, Lodging and Related Expenses	\$ 10,000	\$ 10,000	\$ -
	Subtotal	\$ 10,000	\$ 10,000	\$ -
	Total Expenses	\$ 1,041,393	\$ 1,134,420	\$ 93,027

ENGINEERING

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24 Base FTEs	FY25 Base FTEs	Variance
1	Assistant Engineer	1.00	1.00	0.00
1	Development Services Supervisor	1.00	1.00	0.00
1	Development Services Technician III	1.00	1.00	0.00
1	District Engineer	1.00	1.00	0.00
1	Engineering Technician	1.00	1.00	0.00
5	Total FTEs	5.00	5.00	0.00

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
11-5030414-1 SALARIES AND WAGES	\$534,496	\$641,156	\$673,223	\$674,687	\$720,696	\$47,473	7.1%
11-5060414-1 BONUS, AWARDS, AND RECERTIFICATIONS	1,072	1,000	1,250	1,311	1,100	(150)	-12.0%
11-5070414-1 OVERTIME	40	185	1,000	28	1,000	-	0.0%
11-5110414-1 LONGEVITY	6,600	7,203	9,500	9,336	10,200	700	7.4%
11-5116414-1 FICA AND MEDICARE	38,228	47,817	61,648	47,979	65,970	4,322	7.0%
11-5112414-1 RETIREMENT CONTRIBUTIONS	55,900	69,496	84,180	82,857	90,398	6,218	7.4%
11-5128414-1 VISION INSURANCE	792	896	933	903	981	48	5.1%
11-5124414-1 LIFE INSURANCE	1,129	1,346	1,452	1,453	1,740	288	19.8%
11-5126414-1 HEALTH INSURANCE	37,235	52,487	56,328	55,464	62,712	6,384	11.3%
11-5129414-1 DENTAL INSURANCE	3,819	5,172	5,844	5,668	6,132	288	4.9%
11-5132414-1 LONG TERM DISABILITY INS.	1,637	1,912	2,028	2,049	2,124	96	4.7%
11-5801414-1 CERTIFICATIONS	96	706	3,870	1,162	4,285	415	10.7%
11-5500414-1 CONTRACTS	3,178	3,900	4,000	6,672	152,000	148,000	3700.0%
11-5350414-1 MEMBERSHIPS	600	706	1,200	725	1,200	-	0.0%
11-5950414-1 OTHER EXPENSES	-	12	-	159	-	-	0.0%
11-5420414-1 PERMITS AND FEES	-	-	1,000	-	1,000	-	0.0%
11-5720414-1 TOOLS AND EQUIPMENT	-	-	1,000	343	1,000	-	0.0%
11-5152414-1 UNIFORM SERVICES	2,499	1,797	4,700	2,443	6,110	1,410	30.0%
11-5800414-1 CONFERENCES AND MEETINGS	4,116	6,132	6,761	2,037	11,500	4,739	70.1%
Total Expenses	\$691,437	\$841,922	\$919,917	\$895,277	\$1,140,148	\$220,231	23.9%

ENGINEERING DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030414-1 SALARIES AND WAGES		\$ 673,223	\$ 720,696	\$ 47,473
11-5060414-1 BONUS, AWARDS, AND RECERTIFICATIONS		1,250	1,100	(150)
11-5070414-1 OVERTIME		1,000	1,000	-
11-0000414-1 TOTAL FRINGE BENEFITS		221,913	240,257	18,344
Subtotal		\$ 897,386	\$ 963,053	\$ 65,667
11-5801414-1 CERTIFICATIONS				
	Pipe Assessment Certification Program (PACP) for Two (2) Employees	\$ 2,400	\$ 2,400	\$ -
	California Water Environment Association (CWEA) Allowance for Advancement (Certification Testing)	450	450	-
	American Water Works Association (AWWA) Grade D4/T3 (District Engineer)	300	350	50
	Professional Engineer (PE) (District Engineer and Associate Engineer)	150	225	75
	CWEA Technical Certification Programs Development Service Technician III (CST II& ECI)	110	200	90
	CWEA Technical Certification Programs Engineering Tech (CST I, E&IT I)	-	200	200
	State Water Resource Control Board (SWRCB) Operator Certification Programs Operator TI	170	170	-
	SWRCB Board Operator Certification Programs Operator DI	170	170	-
	CWEA Technical Certification Programs Development Services Supervisor (CST IV)	120	120	-
	Subtotal	\$ 3,870	\$ 4,285	\$ 415

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5500414-1 CONTRACTS				
	Engineering Services	\$ -	\$ 125,000	\$ 125,000
	Aerial Photo for GIS System	-	15,000	15,000
	ESRI ArcGISPro	3,000	11,000	8,000
	Autocad Annual Maintenance and Helpdesk	1,000	1,000	-
	Subtotal	\$ 4,000	\$ 152,000	\$ 148,000
11-5350414-1 MEMBERSHIPS				
	California Water Environment Association (CWEA) Membership Renewal	\$ 1,200	\$ 1,200	\$ -
	Subtotal	\$ 1,200	\$ 1,200	\$ -
11-5420414-1 PERMITS AND FEES				
	Miscellaneous Permits and/or Fees	\$ 1,000	\$ 1,000	\$ -
	Subtotal	\$ 1,000	\$ 1,000	\$ -
11-5720414-1 TOOLS AND EQUIPMENT				
	Small Tool Acquisition and Replacement	\$ 1,000	\$ 1,000	\$ -
	Subtotal	\$ 1,000	\$ 1,000	\$ -
11-5152414-1 UNIFORM SERVICES				
	Uniforms-Four (4) Employees (Cintas)	\$ 2,700	\$ 4,110	\$ 1,410
	Boots-Four (4) Employees	1,000	1,000	-
	Gloves	1,000	1,000	-
	Subtotal	\$ 4,700	\$ 6,110	\$ 1,410
11-5800414-1 CONFERENCES AND MEETINGS				
	Travel Expenses for Conferences and Training Seminars, Registration Fees, Meals, Lodging and Related Expenses	\$ 6,761	\$ 11,500	\$ 4,739
	Subtotal	\$ 6,761	\$ 11,500	\$ 4,739
	Total Expenses	\$ 919,917	\$ 1,140,148	\$ 220,231

ENVIRONMENTAL COMPLIANCE

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24 Base FTEs	FY25 Base FTEs	Variance
1	Environmental Compliance Inspector III	0.00	1.00	1.00
0	Environmental Compliance Technician III	1.00	0.00	(1.00)
1	Laboratory and Environmental Compliance Supervisor	1.00	1.00	0.00
1	Laboratory Technician II	1.00	1.00	0.00
1	Laboratory Technician III	1.00	1.00	0.00
4	Total FTEs	4.00	4.00	0.00

- Deleted Environmental Compliance Technician III
- Added Environmental Compliance Inspector III

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
11-5030414-2 SALARIES AND WAGES	\$245,233	\$283,435	\$390,097	\$398,681	\$445,097	\$ 55,000	14.1%
11-5060414-2 BONUS, AWARDS, AND RECERTIFICATIONS	570	800	1,000	1,005	800	(200)	-20.0%
11-5110414-2 LONGEVITY	738	1,243	1,200	1,187	1,300	100	8.3%
11-5070414-2 OVERTIME	186	909	2,500	-	1,000	(1,500)	-60.0%
11-5116414-2 FICA AND MEDICARE	17,013	21,765	35,532	30,953	40,338	4,806	13.5%
11-5112414-2 RETIREMENT CONTRIBUTIONS	15,102	20,749	31,304	36,895	43,082	11,778	37.6%
11-5128414-2 VISION INSURANCE	494	627	840	843	864	24	2.9%
11-5124414-2 LIFE INSURANCE	503	694	924	830	876	(48)	-5.2%
11-5126414-2 HEALTH INSURANCE	26,957	49,020	67,092	72,347	76,692	9,600	14.3%
11-5129414-2 DENTAL INSURANCE	2,499	3,801	5,304	5,448	5,568	264	5.0%
11-5132414-2 LONG TERM DISABILITY INS.	698	916	1,308	1,286	1,344	36	2.8%
11-5801414-2 CERTIFICATIONS	501	531	1,510	1,183	1,445	(65)	-4.3%
11-5500414-2 CONTRACTS	69,978	44,049	40,300	33,330	38,000	(2,300)	-5.7%
11-5350414-2 MEMBERSHIPS	2,084	1,213	2,275	1,550	1,200	(1,075)	-47.3%
11-5450414-2 SUPPLIES	36,756	31,042	29,300	17,282	28,600	(700)	-2.4%
11-5950414-2 OTHER EXPENSES	-	691	10,000	-	10,000	-	0.0%
11-5420414-2 PERMITS AND FEES	4,848	6,475	10,000	8,275	7,700	(2,300)	-23.0%
11-5700414-2 REPAIRS AND MAINTENANCE	21,402	3,846	20,000	10,944	15,500	(4,500)	-22.5%
11-5750414-2 RESEARCH AND MONITORING	68,056	80,911	101,500	37,893	99,000	(2,500)	-2.5%
11-5720414-2 TOOLS AND EQUIPMENT	2,722	1,722	10,000	4,471	10,000	-	0.0%
11-5152414-2 UNIFORM SERVICES	3,457	2,529	3,863	2,314	5,022	1,159	30.0%
11-5800414-2 CONFERENCES AND MEETINGS	1,531	3,139	8,000	6,061	8,000	-	0.0%
Total Expenses	\$521,327	\$560,107	\$773,849	\$672,777	\$841,428	\$ 67,579	8.7%

ENVIRONMENTAL COMPLIANCE BUDGET DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030414-2 SALARIES AND WAGES		\$ 390,097	\$ 445,097	\$ 55,000
11-5060414-2 BONUS, AWARDS, AND RECERTIFICATIONS		1,000	800	(200)
11-5070414-2 OVERTIME		2,500	1,000	(1,500)
11-0000414-2 TOTAL FRINGE BENEFITS		143,504	170,064	26,560
Subtotal		\$ 537,101	\$ 616,961	\$ 79,860
11-5801414-2 CERTIFICATIONS				
	California Water Environment Association (CWEA) Allowance for Advancement (Certification Testing)	\$ 920	\$ 720	\$ (200)
	State Water Resources Control Board (SWRCB) Wastewater Operator V	150	150	-
	CWEA Lab Analyst (Supervisor)	110	115	5
	CWEA Lab Analyst (Lab)	110	115	5
	CWEA Lab Analyst (Lab)	110	115	5
	Environmental Compliance Inspector	110	115	5
	Environmental Compliance Inspector (Lab)	-	115	115
Subtotal		\$ 1,510	\$ 1,445	\$ (65)
11-5500414-2 CONTRACTS				
	Laboratory Information Management System (LIMS) Annual Support	\$ 18,000	\$ 15,000	\$ (3,000)
	ELAP (2016 - TNI) On-Site Assessment (OSA)	7,000	7,000	-
	Information Management System (IMS) Annual Support	5,500	6,200	700
	Hazardous Waste Disposal	5,000	5,000	-
	Calibration/Replacement of Class I Scale Weights	1,300	1,300	-
	Scale Calibration Service (2 Balances)	1,300	1,300	-
	Calibration/Certification of Fume Hood	1,200	1,200	-
	Calibration of NIST Certified Equipmeent	1,000	1,000	-
Subtotal		\$ 40,300	\$ 38,000	\$ (2,300)

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5350414-2 MEMBERSHIPS				
	Coalition of Accredited Laboratories (CAL)	\$ 1,000	\$ -	\$ (1,000)
	California Water Environment Association (CWEA) Membership Renewal	775	800	25
	Water Environment Federation (WEF)	400	400	-
	TNI (NELAC) Association	100	-	(100)
	Subtotal	\$ 2,275	\$ 1,200	\$ (1,075)
11-5450414-2 SUPPLIES				
	Laboratory Chemicals, Reagents, Detergents, Filters, Glassware, Instrument Batteries, Dissolved Oxygen (DO) Probe Modules, Buffers, Storage Solutions, Medias, Quality Controls and Miscellaneous Supplies	\$ 18,800	\$ 18,800	\$ -
	Distilled Water for Laboratory	4,000	5,300	1,300
	Outreach Materials for Distribution for Public Relations Efforts	2,000	2,000	-
	Miscellaneous Small Tools, Torches, Pliers, Small Air Pumps, etc.	3,000	1,500	(1,500)
	Office supplies (e.g. Computer, Printer, etc.)	1,500	1,000	(500)
	Subtotal	\$ 29,300	\$ 28,600	\$ (700)
11-5950414-2 OTHER EXPENSES				
	Miscellaneous Expense Contingency Fund	\$ 10,000	\$ 10,000	\$ -
	Subtotal	\$ 10,000	\$ 10,000	\$ -
11-5420414-2 PERMITS AND FEES				
	Environmental Laboratory Certification Program (ELAP)	\$ 8,500	\$ 6,000	\$ (2,500)
	Quality Assurance Proficiency Testing Required by the Health and Safety Code §100870	1,300	1,500	200
	Contingency	200	200	-
	Subtotal	\$ 10,000	\$ 7,700	\$ (2,300)

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5700414-2 REPAIRS AND MAINTENANCE				
	Laboratory Instrument Replacement	\$ 10,000	\$ 10,000	\$ -
	Meter and Probe Replacement	5,000	5,000	-
	Contingency for Instrument Repairs and Maintenance	5,000	500	(4,500)
	Subtotal	\$ 20,000	\$ 15,500	\$ (4,500)
11-5750414-2 RESEARCH AND MONITORING				
	Contingency for Two (2) Toxicity Identification Evaluation Ph. I, Ph. II and III Base Line, Estimated Ten (10) Accelerated Monitoring of Bioassays, and Grit/Screening Samples	\$ 35,000	\$ 35,000	\$ -
	Additional Testing - Laboratory Reserve	20,000	20,000	-
	Monthly EFF-001C Plant Effluent Testing	15,000	15,000	-
	Delivery for Lab Samples (Courier Service)	10,000	10,000	-
	Bioassay Monitoring	5,000	6,000	1,000
	Biosolids Testing for Sludge Samples	8,000	4,000	(4,000)
	California Toxics Rule (CTR) Annually	3,500	3,500	-
	Pretreatment IU Sampling Requirements	3,000	3,500	500
	Quarterly Testing (RSW-002, EFF-001C, INF)	2,000	2,000	-
	Subtotal	\$ 101,500	\$ 99,000	\$ (2,500)
11-5720414-2 TOOLS AND EQUIPMENT				
	Composite Sampler Supplies	\$ 6,000	\$ 5,000	\$ (1,000)
	Sampling Bottles	3,000	4,000	1,000
	Sampling Equipment Acquisition and Replacement	1,000	1,000	-
	Subtotal	\$ 10,000	\$ 10,000	\$ -
11-5152414-2 UNIFORM SERVICES				
	Uniforms-Four (4) Employees (Cintas)	\$ 2,463	\$ 3,622	\$ 1,159
	Boots-Four (4) Employees	1,000	1,000	-
	Gloves, Ear Plugs, Safety Items-Four (4) Employees	400	400	-
	Subtotal	\$ 3,863	\$ 5,022	\$ 1,159
11-5800414-2 CONFERENCES AND MEETINGS				
	Travel Expenses for Conferences and Training Seminars, Registration Fees, Meals, Lodging and Related Expenses	\$ 8,000	\$ 8,000	\$ -
	Subtotal	\$ 8,000	\$ 8,000	\$ -
	Total Expenses	\$ 773,849	\$ 841,428	\$ 67,579

MAINTENANCE

PERSONNEL SUMMARY

FY25		FY24	FY25		
Physical Count	Classification	Base FTEs	Base FTEs	Variance	
1	Electrician/Instrumentation Technician II	1.00	1.00	0.00	
1	Electrician/Instrumentation Technician III	1.00	1.00	0.00	
1	Facilities Maintenance Supervisor	1.00	1.00	0.00	
0	Maintenance Technician I	2.00	0.00	(2.00)	
2	Maintenance Technician II	2.00	2.00	0.00	
3	Maintenance Technician III	1.00	3.00	2.00	
8		Total FTEs	8.00	8.00	0.00

- Deleted Two (2) Maintenance Technician I Positions
- Added Two (2) Maintenance Technician III Positions

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Budget	Budget Change	Percent Change
11-5030412-1 SALARIES AND WAGES	\$ 510,192	\$ 591,996	\$ 687,379	\$ 672,847	\$ 790,044	\$ 102,665	14.9%
11-5060412-1 BONUS, AWARDS, AND RECERTIFICATIONS	1,869	1,475	2,000	1,600	1,600	(400)	-20.0%
11-5080412-1 CALLOUT	1,031	3,034	5,000	10,711	6,000	1,000	20.0%
11-5110412-1 LONGEVITY	8,492	9,257	10,200	9,653	10,800	600	5.9%
11-5070412-1 OVERTIME	1,759	4,352	5,000	553	5,000	-	0.0%
11-5090412-1 STANDBY PAY	3,696	3,376	2,694	3,697	3,956	1,262	46.8%
11-5116412-1 FICA AND MEDICARE	40,697	46,356	64,105	52,600	73,566	9,461	14.8%
11-5112412-1 RETIREMENT CONTRIBUTIONS	41,914	49,524	61,606	58,329	70,941	9,335	15.2%
11-5128412-1 VISION INSURANCE	1,795	2,031	2,328	2,229	2,424	96	4.1%
11-5124412-1 LIFE INSURANCE	1,303	1,448	1,656	1,638	2,592	936	56.5%
11-5126412-1 HEALTH INSURANCE	129,478	147,866	178,488	168,127	200,916	22,428	12.6%
11-5129412-1 DENTAL INSURANCE	9,098	12,078	15,000	14,549	15,744	744	5.0%
11-5132412-1 LONG TERM DISABILITY INS.	1,753	1,944	2,244	2,281	2,388	144	6.4%
11-5801412-1 CERTIFICATIONS	2,226	1,411	5,800	1,104	4,270	(1,530)	-26.4%
11-5500412-1 CONTRACTS	130,120	105,128	197,510	111,024	183,740	(13,770)	-7.0%
11-5350412-1 MEMBERSHIPS	1,915	2,094	3,190	1,329	3,190	-	0.0%
11-5450412-1 SUPPLIES	39,482	32,906	64,820	41,030	63,895	(925)	-1.4%
11-5950412-1 OTHER EXPENSES	42	270	11,000	-	12,200	1,200	10.9%
11-5420412-1 PERMITS AND FEES	-	3,979	2,310	-	2,600	290	12.6%
11-5700412-1 REPAIRS AND MAINTENANCE	284,594	416,973	427,795	388,894	428,970	1,175	0.3%
11-5720412-1 TOOLS AND EQUIPMENT	24,749	11,284	14,000	2,954	42,400	28,400	202.9%
11-5152412-1 UNIFORM SERVICES	8,145	6,325	16,080	7,480	22,126	6,046	37.6%
11-5650412-1 COVID-19 SUPPLIES	3,591	1,486	11,000	802	11,000	-	0.0%
11-5800412-1 CONFERENCES AND MEETINGS	8,691	10,202	17,600	7,011	19,360	1,760	10.0%
Total Expenses	\$ 1,256,630	\$ 1,466,793	\$ 1,808,805	\$ 1,560,443	\$ 1,979,722	\$ 170,917	9.4%

MAINTENANCE BUDGET DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030412-1 SALARIES AND WAGES		\$ 687,379	\$ 790,044	\$ 102,665
11-5060412-1 BONUS, AWARDS, AND RECERTIFICATIONS		2,000	1,600	(400)
11-5080412-1 CALLOUT		5,000	6,000	1,000
11-5070412-1 OVERTIME		5,000	5,000	-
11-5090412-1 STANDBY PAY		2,694	3,956	1,262
11-0000412-1 TOTAL FRINGE BENEFITS		335,627	379,371	43,744
Subtotal		\$ 1,037,700	\$ 1,185,971	\$ 148,271
11-5801412-1 CERTIFICATIONS				
California Water Environment Association (CWEA) Allowance For Advancement (Certification Testing)		\$ 2,770	\$ 2,100	\$ (670)
CWEA Maintenance Technician I (7)		920	700	(220)
CWEA Electrical/Instrumentation Technician (4)		530	452	(78)
AWWA/CA AWWA		440	358	(82)
CWEA Electrical Instrumentation Supervisor		170	170	-
CWEA Elect/Inst. Technician III (1)		170	170	-
CWEA Maintenance Technician III (1)		170	170	-
State Water Resource Control Board (SWRCB) Operator III		330	150	(180)
SWRCB Operator T3		210	-	(210)
SWRCB Operator D2		90	-	(90)
Subtotal		\$ 5,800	\$ 4,270	\$ (1,530)

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5500412-1 CONTRACTS				
	Janitorial and Landscaping Services (Mariposa & Merchant)	\$ 71,500	\$ 63,630	\$ (7,870)
	Central Square EAM Asset Management Lucity	33,000	40,000	7,000
	Boiler Maintenance Service Contract	14,000	14,000	-
	Annual Fire Suppression Service for Sodium Hypochlorite Facility	8,800	9,600	800
	Geotab Electronic Logs Vehicles	8,800	8,800	-
	Trailer Rental	11,000	8,000	(3,000)
	Offsite Restroom Rental (Diamond Environmental)	7,200	7,200	-
	Parts, Washer Service, Light Bulb Disposal and Batteries (Safety Kleen)	5,500	5,775	275
	Building Alarm Monitoring (Alliance)	6,500	4,500	(2,000)
	Annual Fire Extinguisher Service	3,380	3,900	520
	Annual AQMD Test (Western Pump)	3,800	3,800	-
	Gantry Crane Service and recertification (Kono Crane)	2,750	3,000	250
	Pest Control Service for Building and Facilities (Rudy's Pest Control)	3,300	2,600	(700)
	Fuel Station Monitoring	880	2,500	1,620
	Fire Alarm Monitoring (Pyro Comm)	2,200	2,400	200
	Used Oil Filter Disposal (Safety Kleen)	2,200	2,310	110
	Miscellaneous Contractual Services	1,210	1,210	-
	Recycling (Desert Arc)	490	515	25
	Tree Trimming and Spraying	11,000	-	(11,000)
	Subtotal	\$ 197,510	\$ 183,740	\$ (13,770)

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5350412-1 MEMBERSHIPS				
	California Water Environment Association (CWEA) Membership Renewal	\$ 2,130	\$ 2,130	\$ -
	National Fire Protection Association (NFPA)	575	575	-
	Water Environmental Federation (WEF)	485	485	-
	Subtotal	\$ 3,190	\$ 3,190	\$ -
11-5450412-1 SUPPLIES				
	Mats, Shop Towels, Etc. (Cintas)	\$ 22,725	\$ 22,725	\$ -
	Landscaping Supplies	12,625	10,000	(2,625)
	Drinking Water Service	12,120	13,320	1,200
	55-Gallon Cleaning Concentrates, Cleaning Supplies, Paper Towels, Toilet Paper, Cups, Soap, and Cleaners	9,350	9,350	-
	First Aid	5,500	6,000	500
	Miscellaneous Supplies	2,500	2,500	-
	Subtotal	\$ 64,820	\$ 63,895	\$ (925)
11-5950412-1 OTHER EXPENSES				
	Miscellaneous Expense Contingency Fund	\$ 11,000	\$ 12,200	\$ 1,200
	Subtotal	\$ 11,000	\$ 12,200	\$ 1,200
11-5420412-1 PERMITS AND FEES				
	Fire Department (Fuel Tank Permit)	\$ 2,310	\$ 2,600	\$ 290
	Subtotal	\$ 2,310	\$ 2,600	\$ 290

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5700412-1 REPAIRS AND MAINTENANCE				
	Routine Miscellaneous Repairs and Maintenance Contingency	\$ 103,000	\$ 113,300	\$ 10,300
	Plant Structure Painting	33,000	35,000	2,000
	Boiler Maintenance	33,000	33,000	-
	General Facility Maintenance	30,000	30,000	-
	Service Generators 2, 3 & 4 Including Transfer Switches	16,500	30,000	13,500
	Equipment Rentals	25,250	25,250	-
	Rebuild Sludge Pumps	25,000	25,000	-
	Flare Parts	22,000	24,000	2,000
	Belt Press Building Maintenance Parts	16,500	18,150	1,650
	Aerator Maintenance	5,500	15,500	10,000
	Dredge Panel and Spare Parts	14,000	14,000	-
	Turblex Blower Parts	8,470	8,470	-
	CAT Tractor and Dump Truck Repairs	6,000	6,000	-
	Fleet Vehicle Operating Supplies	6,000	6,000	-
	Gas Detectors for Confined Space Entry	6,000	6,000	-
	Vehicle Repairs and Smog Checks	9,680	5,000	(4,680)
	90 Day Bit Inspections	8,800	5,000	(3,800)
	District Camera Replacement	5,000	5,000	-
	Safety Equipment for Confined Space Entry	4,500	4,500	-
	Arc Flash Safety Equipment	3,325	3,650	325
	Road Base for All Dirt Roads Around Treatment Plant	3,300	3,500	200
	Irrigation Repairs and Maintenance	3,300	3,300	-
	Replacement of Facilities Equipment	3,000	3,000	-
	Hose Replacement	2,550	2,550	-
	Replace Hose Reel Swivels	2,300	2,300	-
	Gallery Sump Pump Replacements	1,350	1,500	150
	Asphalt, Concrete, and Rubble Removal	22,000	-	(22,000)
	Clean District Flooring	8,470	-	(8,470)
	Subtotal	\$ 427,795	\$ 428,970	\$ 1,175

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5720412-1 TOOLS AND EQUIPMENT				
	Safety Table Saw and Electrolysis Cleaning Tool	\$ -	\$ 25,000	\$ 25,000
	Miscellaneous Small Tool Acquisition and Replacement	14,000	17,400	3,400
	Subtotal	\$ 14,000	\$ 42,400	\$ 28,400
11-5152412-1 UNIFORM SERVICES				
	Uniforms Eight (8) Employees (Cintas)	\$ 8,600	\$ 14,566	\$ 5,966
	VSD Uniform UV Exposure PPE	4,400	4,400	-
	Boots Eight (8) Employees	2,200	2,200	-
	Gloves Eight (8) Employees	880	960	80
	Subtotal	\$ 16,080	\$ 22,126	\$ 6,046
11-5650412-1 COVID-19 SUPPLIES				
	Personal Protective Equipment (PPE)	\$ 11,000	\$ 11,000	\$ -
	Subtotal	\$ 11,000	\$ 11,000	\$ -
11-5800412-1 CONFERENCES AND MEETINGS				
	Allowance for Eight (8) Employees	\$ 17,600	\$ 19,360	\$ 1,760
	Subtotal	\$ 17,600	\$ 19,360	\$ 1,760
	Total Expenses	\$ 1,808,805	\$ 1,979,722	\$ 170,917

DRAFT

OPERATIONS

PERSONNEL SUMMARY

FY25 Physical Count	Classification	FY24 Base FTEs	FY25 Base FTEs	Variance
1	Chief Operating Officer	1.00	1.00	0.00
0	Wastewater Operator I	1.00	0.00	(1.00)
2	Wastewater Operator II	2.00	2.00	0.00
5	Wastewater Operator III	4.00	5.00	1.00
1	Wastewater Operations Supervisor	1.00	1.00	0.00
9	Total FTEs	9.00	9.00	0.00

- Deleted One (1) Wastewater Operator I
- Added One (1) Wastewater Operator III

DRAFT

EXPENSE BUDGET SUMMARY

General Ledger Code	FY22	FY23	FY24	FY24	FY25	Budget	Percent
	Actual	Actual	Budget	Projected	Budget	Change	Change
11-5030411-1 SALARIES AND WAGES	\$ 716,413	\$ 815,720	\$ 921,732	\$ 913,286	\$ 1,007,776	\$ 86,044	9.3%
11-5060411-1 BONUS, AWARDS, AND RECERTIFICATIONS	2,389	1,600	2,250	1,800	1,950	(300)	-13.3%
11-5080411-1 CALLOUT	3,272	12,269	14,000	6,181	11,000	(3,000)	-21.4%
11-5110411-1 LONGEVITY	13,662	15,091	17,400	16,774	18,000	600	3.4%
11-5070411-1 OVERTIME	11,880	21,245	27,000	26,597	24,300	(2,700)	-10.0%
11-5090411-1 STANDBY PAY	15,210	17,920	19,753	18,935	19,311	(442)	-2.2%
11-5116411-1 FICA AND MEDICARE	60,379	67,965	89,743	75,269	97,397	7,654	8.5%
11-5112411-1 RETIREMENT CONTRIBUTIONS	73,662	81,922	106,181	98,846	112,438	6,257	5.9%
11-5128411-1 VISION INSURANCE	1,628	1,496	1,752	1,465	1,584	(168)	-9.6%
11-5124411-1 LIFE INSURANCE	1,615	1,663	1,896	1,915	2,076	180	9.5%
11-5126411-1 HEALTH INSURANCE	131,551	140,133	174,504	151,377	166,620	(7,884)	-4.5%
11-5129411-1 DENTAL INSURANCE	8,091	7,954	10,128	8,451	9,624	(504)	-5.0%
11-5132411-1 LONG TERM DISABILITY INS.	2,473	2,633	3,048	2,974	3,113	65	2.1%
11-5801411-1 CERTIFICATIONS	3,056	2,306	7,420	1,728	8,275	855	11.5%
11-5470411-1 CHEMICALS	400,075	596,805	700,000	598,776	700,000	-	0.0%
11-5500411-1 CONTRACTS	121,156	17,380	663,500	146,892	815,000	151,500	22.8%
11-5250411-1 GAS OIL AND FUEL	44,267	55,479	70,000	44,969	70,000	-	0.0%
11-5350411-1 MEMBERSHIPS	1,337	1,199	3,400	449	3,400	-	0.0%
11-5450411-1 SUPPLIES	81,228	82,406	152,700	80,076	157,500	4,800	3.1%
11-5950411-1 OTHER EXPENSES	6,682	795	22,000	644	22,000	-	0.0%
11-5420411-1 PERMITS AND FEES	11,035	20,600	85,260	53,048	84,610	(650)	-0.8%
11-5700411-1 REPAIRS AND MAINTENANCE	55,330	18,172	73,000	10,945	83,000	10,000	13.7%
11-5720411-1 TOOLS AND EQUIPMENT	895	827	1,000	14	2,000	1,000	100.0%
11-5152411-1 UNIFORM SERVICES	9,168	10,426	16,200	8,646	21,645	5,445	33.6%
11-5902411-1 ELECTRICITY	696,479	808,823	990,000	987,637	1,444,000	454,000	45.9%
11-5903411-1 NATURAL GAS	4,559	6,650	8,000	4,082	8,000	-	0.0%
11-5904411-1 GRIT AND SCREENING REMOVAL	26,279	22,908	44,000	30,062	44,000	-	0.0%
11-5905411-1 WATER	18,866	15,637	22,000	14,429	22,000	-	0.0%
11-5800411-1 CONFERENCES AND MEETINGS	9,957	9,782	20,690	17,412	22,300	1,610	7.8%
Total Expenses	\$ 2,532,591	\$ 2,857,808	\$ 4,268,557	\$ 3,323,679	\$ 4,982,919	\$ 714,362	16.7%

OPERATIONS BUDGET DETAIL

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5030411-1 SALARIES AND WAGES		\$ 921,732	\$ 1,007,776	\$ 86,044
11-5060411-1 BONUS, AWARDS, AND RECERTIFICATIONS		2,250	1,950	(300)
11-5080411-1 CALLOUT		14,000	11,000	(3,000)
11-5070411-1 OVERTIME		27,000	24,300	(2,700)
11-5090411-1 STANDBY PAY		19,753	19,311	(442)
11-0000411-1 TOTAL FRINGE BENEFITS		404,652	410,852	6,200
Subtotal		\$ 1,389,387	\$ 1,475,189	\$ 85,802
11-5801411-1 CERTIFICATIONS				
Allowance for Advancement (Certification Testing)		\$ 2,800	\$ 2,800	\$ -
State Water Resource Control Board (SWRCB) Certification Application		2,200	2,200	-
California Water Environment Association (CWEA) Technical Certification (Test)		2,000	2,000	-
SWRCB Operator III (Renewal)		150	450	300
CWEA Technical Certification (Renewal)		-	400	400
SWRCB Operator IV		110	255	145
SWRCB Operator II (Renewal)		-	170	170
CWEA Laboratory I		100	-	(100)
SWRCB Distribution III		60	-	(60)
Subtotal		\$ 7,420	\$ 8,275	\$ 855
11-5470411-1 CHEMICALS				
Sodium Hypochlorite (Univar)		\$ 503,900	\$ 504,000	\$ 100
Sodium Bisulfite (Univar)		140,000	140,000	-
Ferric Chloride (Univar)		50,000	50,000	-
Calcium Hypochlorite (Foster Gardner)		6,100	6,000	(100)
Subtotal		\$ 700,000	\$ 700,000	\$ -

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5500411-1 CONTRACTS				
	Sludge Disposal And Transportation	\$ 475,000	\$ 475,000	\$ -
	Consulting Interim Services	-	150,000	150,000
	Soffa/Trimax Treatment Plant Upgrades for SCADA System	50,000	50,000	-
	Piping and Instrumentation Diagram Drawing Updates	40,000	40,000	-
	Temporary Help Service	36,000	36,000	-
	Contractor Contingency	25,000	25,000	-
	IT Upgrades	18,500	19,000	500
	Switchboard "S" Cleaning and Testing	12,000	12,000	-
	MCR Technologies - Annual Flow Meter Calibrations	7,000	8,000	1,000
	Subtotal	\$ 663,500	\$ 815,000	\$ 151,500
11-5250411-1 GAS OIL AND FUEL				
	Gas and Oil for District Vehicles (SC Fuels)	\$ 70,000	\$ 70,000	\$ -
	Subtotal	\$ 70,000	\$ 70,000	\$ -
11-5350411-1 MEMBERSHIPS				
	California Water Environment Association (CWEA) Membership Renewals	\$ 2,400	\$ 2,400	\$ -
	Water Environment Federation (WEF)	1,000	1,000	-
	Subtotal	\$ 3,400	\$ 3,400	\$ -
11-5450411-1 SUPPLIES				
	Polymer for Belt Press 18 Totes (Polydyne)	\$ 82,000	\$ 85,000	\$ 3,000
	Miscellaneous Operating Supplies Including Reagents for Chlorination and Dichlorination Analyzers	22,000	22,000	-
	Four (4) Belts for Belt Press	18,200	20,000	1,800
	D.O. Probes and Ammonia Probes Caps	17,000	17,000	-
	Miscellaneous Small Tools, Torches, Pliers, Small Air Pumps, Etc.	8,000	8,000	-
	Lock Out/Tag Out Supplies	3,300	3,300	-
	Student Materials for Distribution for Public Relations Efforts	2,200	2,200	-
	Subtotal	\$ 152,700	\$ 157,500	\$ 4,800

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5950411-1 OTHER EXPENSES				
	Miscellaneous Expense Contingency Fund	\$ 22,000	\$ 22,000	\$ -
	Subtotal	\$ 22,000	\$ 22,000	\$ -
11-5420411-1 PERMITS AND FEES				
	Annual NPDES Permit Fee (SWRCB)	\$ 57,500	\$ 57,500	\$ -
	South Coast Air Quality Management District (SCAQMD) Facility Permits	18,700	18,700	-
	Dept of Environmental Health	4,300	4,300	-
	Fire Service Permit (City of Indio)	2,500	2,500	-
	Alarm System Permit (City of Indio)	650	650	-
	Miscellaneous	650	650	-
	Hot Spot Program (SCAQMD)	310	310	-
	Occupational Lead Poisoning Prevention/Toxic Substance	650	-	(650)
	Subtotal	\$ 85,260	\$ 84,610	\$ (650)
11-5700411-1 REPAIRS AND MAINTENANCE				
	Contingency	\$ 40,000	\$ 40,000	\$ -
	Iron Sponge Media and Nets	24,000	24,000	-
	Plant Paint Rehabilitation	-	10,000	10,000
	Analyzer Parts	9,000	9,000	-
	Subtotal	\$ 73,000	\$ 83,000	\$ 10,000
11-5720411-1 TOOLS AND EQUIPMENT				
	Miscellaneous Small Tool Acquisition and Replacement	\$ 1,000	\$ 2,000	\$ 1,000
	Subtotal	\$ 1,000	\$ 2,000	\$ 1,000
11-5152411-1 UNIFORM SERVICES				
	Uniforms Nine (9) Employees	\$ 7,000	\$ 11,995	\$ 4,995
	Hats	4,500	4,950	450
	Boots Nine (9) Employees	3,500	3,500	-
	Gloves, Ear Plugs, Safety Items Nine (9) Employees	1,200	1,200	-
	Subtotal	\$ 16,200	\$ 21,645	\$ 5,445

General Ledger Code		FY24 Budget	FY25 Budget	Variance
11-5902411-1 ELECTRICITY				
	Imperial Irrigation District (IID)	\$ 836,586	\$ 1,290,000	\$ 453,414
	Tesla PPA	153,414	154,000	586
	Subtotal	\$ 990,000	\$ 1,444,000	\$ 454,000
11-5903411-1 NATURAL GAS				
	Natural Gas Usage for the Administration, Laboratory, Operations Buildings and Digester Boiler (SoCalGas)	\$ 8,000	\$ 8,000	\$ -
	Subtotal	\$ 8,000	\$ 8,000	\$ -
11-5904411-1 GRIT AND SCREENING REMOVAL				
	Screenings and Grit Hauling to Lambs Canyon, California (Burrtec)	\$ 44,000	\$ 44,000	\$ -
	Subtotal	\$ 44,000	\$ 44,000	\$ -
11-5905411-1 WATER				
	Potable Water (Indio Water Authority)	\$ 22,000	\$ 22,000	\$ -
	Subtotal	\$ 22,000	\$ 22,000	\$ -
11-5800411-1 CONFERENCES AND MEETINGS				
	Conferences, Training Seminars, Lodging and Related Expenses	\$ 16,390	\$ 18,000	\$ 1,610
	National Fire Protection Agency (NFPA) and NEC Training	4,300	4,300	-
	Subtotal	\$ 20,690	\$ 22,300	\$ 1,610
	Total Expenses	\$ 4,268,557	\$ 4,982,919	\$ 714,362