

ADOPTED SEWER BUDGET
FISCAL YEAR 2023-2024
CUTLER PUBLIC UTILITY DISTRICT

	<u>Adopted 2021-2022 Budget</u>	<u>Adopted 2022-2023 Budget</u>	<u>Adopted 2023-2024 Budget</u>	
<u>Fund Balances</u>				
Beginning Cash Fund Balance	\$ 1,303,218.00	\$ 1,319,987.00	\$ 1,248,196.00	
<u>Revenues</u>				
Current Secured Property Tax	\$	\$	\$	
LAIF Interst				
RaboBank Money Market				
Leases Nextel Income				
Grants				
Late Charges				
Auditor End of Year Entry				
County (Yettem - Seville)	1,000.00	1,000.00	1,000.00	4780
Customer Sales	475,000.00	475,000.00	490,000.00	4650
Capacity Rights Fees				
Total Estimated Revenue	\$ 476,000.00	\$ 476,000.00	\$ 491,000.00	
<u>Reserve Funds</u>				
Wastewater Capital Reserve Fund	\$ 1,088,483.00	\$ 1,009,092.00	\$ 982,432.00	
Pickup & Serv. Truck Replacement	20,000.00	24,000.00	28,000.00	
Line Cleaning Machine Depre.	18,200.00	21,600.00	25,000.00	
Deductible Reserve	5,000.00	5,000.00	5,000.00	
Sewer Pipeline Reserve	53,251.00	53,551.00	0.00	
Total Reserves	\$ 1,184,934.00	\$ 1,113,243.00	\$ 1,040,432.00	
TOTAL AVAILABLE FUNDS	\$ 594,284.00	\$ 682,744.00	\$ 698,764.00	

ADOPTED SEWER BUDGET
FISCAL YEAR 2023-2024
CUTLER PUBLIC UTILITY DISTRICT

	Adopted 2021-2022 Budget	Adopted 2022-2023 Budget	Adopted 2023-2024 Budget	
<u>Expenses</u>				
<u>Salaries & Employee Benefits</u>				
Salaries	\$ 88,000.00	\$ 85,500.00	\$ 99,100.00	5111
Overtime	4,000.00	4,000.00	4,000.00	5112
Extra Help	1,000.00	1,000.00	1,000.00	5115
Directors' Fees	3,000.00	4,000.00	4,000.00	5118
Retirement	20,900.00	22,400.00	25,300.00	5120/5121
Social Security/ Medicare	7,000.00	7,000.00	7,900.00	5122
Health Insurance	29,350.00	30,400.00	30,400.00	5123
State Unemployment Insurance	400.00	400.00	400.00	5126
Worker's Compensation Insurance	7,400.00	7,400.00	7,400.00	5125
Total Salaries & Employee Benefits	\$ 161,050.00	\$ 162,100.00	\$ 179,500.00	
<u>Services and Supplies</u>				
Uniforms	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00	5210
Communications	2,900.00	2,900.00	2,900.00	5215
Household Expense	1,000.00	1,000.00	1,100.00	5220
Insurance	7,000.00	7,500.00	8,000.00	5225
Maintenance - Equipment	10,000.00	10,000.00	10,000.00	5230
Maintenance - Structures, Improvements & Grounds	8,000.00	8,000.00	6,000.00	5235
Miscellaneous Expense	500.00	500.00	500.00	5240
Office Expense	8,000.00	8,000.00	8,000.00	5245
Professional & Specialized Expense (3)	35,200.00	54,000.00	53,000.00	
Publications & Legal Notices	1,000.00	1,000.00	1,000.00	5255
School	1,000.00	1,000.00	1,000.00	5250
Rentals & Leases - Equipment	1,000.00	1,000.00	1,000.00	5260
Small Tools & Instruments	400.00	400.00	400.00	5270
District Special Expense	3,000.00	3,000.00	3,000.00	5275
Permit Fees SSO	3,500.00	4,300.00	4,300.00	5280
Transportation & Travel	3,000.00	3,000.00	3,700.00	5285
Utilities - Office	3,000.00	3,400.00	4,000.00	5291
Utilities - Plant	232,920.00	297,930.00	297,930.00	5295
Utilities - L.S. and meter	500.00	500.00	500.00	5294
Uncollectable Accounts	300.00	300.00	300.00	5293

ADOPTED SEWER BUDGET
FISCAL YEAR 2023-2024
CUTLER PUBLIC UTILITY DISTRICT

	Adopted 2021-2022 Budget	Adopted 2022-2023 Budget	Adopted 2023-2024 Budget	
Bank Analysis Charges	600.00	600.00	0.00	5402
Total Services & Supplies	\$ 323,820.00	\$ 409,330.00	\$ 407,830.00	

Other

Repayment - Long Term Debt	\$ 35,000.00	\$ 35,000.00	\$ 36,000.00	5301
Interest - Long Term Debt	30,100.00	29,500.00	28,100.00	5340
Taxes and Assessments	100.00	100.00	120.00	5380
Depreciation - WCRF (1)	33,314.00	33,314.00	33,314.00	5302
Depreciation - Line Machine (2)	3,400.00	3,400.00	3,400.00	5303
Bank Analysis Charges			500.00	5402
Total Other Charges	\$ 101,914.00	\$ 101,314.00	\$ 101,434.00	

Fixed Assets

Vibreplate				5436
Park Booster Pump		1,500.00	1,500.00	5413
Manhole Cover Replacement/Constr.	2,000.00	2,000.00	2,000.00	5408
Pickup and Service Truck	4,000.00	4,000.00	4,000.00	5401
Sewer Line Cleaning Machine				5405
Line/Lateral Mapping	2,500.00	2,500.00	2,500.00	5425
Total Fixed Assets	\$ 8,500.00	\$ 10,000.00	\$ 10,000.00	

Contingencies

Appropriation for contingencies	\$	\$	\$	5400
---------------------------------	----	----	----	------

TOTAL BUDGET EXPENDITURES	\$ 595,284.00	\$ 682,744.00	\$ 698,764.00
----------------------------------	----------------------	----------------------	----------------------

- (1) Balance transferred to WCRF.
(2) Amounts transferred to reserves.

- (3) Breakdown for Professional & Specialized Expense

Professional & Specialized Expense	\$	\$	\$	
Engineering - Keller/Wegley	\$ 16,000.00	16,000.00	14,000.00	5253
Proposition 218 - Keller		8,000.00	7,000.00	5238
CPA Audit Fees - Mac Sprague	12,000.00	24,000.00	24,000.00	5254

ADOPTED SEWER BUDGET
FISCAL YEAR 2023-2024
CUTLER PUBLIC UTILITY DISTRICT

	Adopted 2021-2022 Budget	Adopted 2022-2023 Budget	Adopted 2023-2024 Budget	
BSK - Yettem/Seville Monitoring				5447
Attorney Pat Sullivan	6,000.00	6,000.00	8,000.00	5252
Credit Card Charges	1,200.00			5241
	\$ 35,200	\$ 54,000	\$ 53,000	