



Pico Water District

2023 Proposed Budget

Schedule A

	A	B	C	D = C-B	E = D/B
	Adopted Budget 2022	Projected Year-End 2022	Proposed Budget 2023	\$ Difference	% Difference
1 OPERATING REVENUES					
2 WS 1 - Potable Water Charges	\$ 2,213,695	\$ 2,220,200	\$ 2,308,900	\$ 88,700	4%
3 WS 2 - Recycled Water Charges	44,000	60,000	60,000	-	0%
4 MS 1 - Meter Charges	1,330,224	1,507,000	1,597,500	90,500	6%
5 MS 2 - Multi Unit Charges	-	-	-	-	0%
6 MS 3 - Fire Protection Charges	57,200	78,200	82,900	4,700	6%
7 Infrastructure Surcharge [RESTRICTED]	409,450	415,600	425,000	9,400	2%
8 <u>Misc. Charges</u>					
9 Late Fees & Other Water Charges	39,475	82,900	73,800	(9,100)	-11%
10 Backflow Program	23,300	33,300	33,300	-	0%
11 Water Rights Income	45,000	18,500	18,500	-	0%
12 Capacity Charge	-	20,500	-	(20,500)	-100%
13 TOTAL OPERATING REVENUES	4,162,344	4,436,200	4,599,900	163,700	4%
14 OPERATING EXPENSE					
15 Source of Supply	1,233,768	1,197,000	1,254,700	57,700	5%
16 Pumping	470,468	535,000	580,000	45,000	8%
17 Water Treatment	117,668	118,800	127,300	8,500	7%
18 Transmission & Distribution	206,268	171,200	186,300	15,100	9%
19 Customer Accounts	198,769	209,600	221,200	11,600	6%
20 General & Administrative	1,353,076	1,383,900	1,528,700	144,800	10%
21 COVID-19 Salaries	5,000	4,500	-	(4,500)	-100%
22 TOTAL OPERATING EXPENSE	3,585,017	3,620,000	3,898,200	278,200	8%
23 OPERATING INCOME (LOSS)	577,327	816,200	701,700	(114,500)	-14%
24 NON-OPERATING INCOME					
25 Interest & Investment Income	35,000	17,400	21,800	4,400	25%
26 Grant Revenue	-	-	-	-	0%
27 Other Income	5,000	8,800	-	(8,800)	-100%
28 House Rental Income	20,400	20,400	22,400	2,000	10%
29 TOTAL NON-OPERATING INCOME	60,400	46,600	44,200	(2,400)	-5%
30 NON-OPERATING EXPENSE					
31 Loan Principal	-	163,900	169,900	6,000	4%
32 Interest Expense	240,254	240,300	234,200	(6,100)	-3%
33 Annual Loan Fee Expense	19,601	19,600	19,100	(500)	-3%
34 Other Non-Operating Expense	-	1,500	-	(1,500)	-100%
35 Rental House Expense	2,500	2,500	2,600	100	4%
36 TOTAL NON-OPERATING EXPENSE	262,355	427,800	425,800	(2,000)	0%
37 NET INCOME / (LOSS) BEFORE CAPITAL & DEPR.	375,372	435,000	320,100	(114,900)	-26%
38 Capital Improvement Projects (District Funded)	(1,020,000)	(115,700)	(703,200)	(587,500)	508%
39 Depreciation	(540,000)	-	-	-	0%
40 NET CHANGE IN CASH & INVESTMENTS	\$ (1,184,628)	\$ 319,300	\$ (383,100)	\$ (702,400)	-220%



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Operating Expense Detail

	Adopted Budget 2022	Projected Year-End 2022	Proposed Budget 2023	\$ Difference	% Difference
1 OPERATING EXPENSE					
2 SOURCE OF SUPPLY					
3 Salaries & Wages	\$ 81,768	\$ 61,300	\$ 70,000	\$ 8,700	14%
4 Recycled Water	52,000	52,400	54,700	2,300	4%
5 Ground Water Replenishment	1,100,000	1,083,300	1,130,000	46,700	4%
6 TOTAL SOURCE OF SUPPLY	1,233,768	1,197,000	1,254,700	57,700	5%
7 PUMPING					
8 Salaries & Wages	202,768	209,400	240,000	30,600	15%
9 Maintenance	37,400	63,600	66,600	3,000	5%
10 Power	230,300	262,000	273,400	11,400	4%
11 TOTAL PUMPING	470,468	535,000	580,000	45,000	8%
12 WATER TREATMENT					
13 Salaries & Wages	12,668	16,600	20,000	3,400	20%
14 Maintenance	35,000	38,100	40,000	1,900	5%
15 Water Treatment Regulations	70,000	64,100	67,300	3,200	5%
16 TOTAL WATER TREATMENT	117,668	118,800	127,300	8,500	7%
17 TRANSMISSION & DISTRIBUTION					
18 Salaries & Wages	126,568	74,400	85,000	10,600	14%
19 Maintenance	58,700	67,700	69,500	1,800	3%
20 Vehicle Maintenance & Fuel	21,000	29,100	31,800	2,700	9%
21 TOTAL TRANSMISSION & DISTRIBUTION	206,268	171,200	186,300	15,100	9%
22 CUSTOMER ACCOUNTS					
23 Meter Reading Labor	27,724	29,600	35,000	5,400	18%
24 Billing/Customer Service Salaries & Wages	122,045	124,800	128,200	3,400	3%
25 Supplies	49,000	55,200	58,000	2,800	5%
26 TOTAL CUSTOMER ACCOUNTS	198,769	209,600	221,200	11,600	6%
27 GENERAL & ADMINISTRATIVE					
28 Salaries	210,000	225,600	275,500	49,900	22%
29 Vacation/Holiday/Other Payroll	152,652	183,600	171,500	(12,100)	-7%
30 Directors Compensation	30,000	35,000	35,000	-	0%
31 Travel & Meetings (Board)	15,000	15,000	15,000	-	0%
32 Travel & Meetings (Staff)	2,500	2,900	3,000	100	3%
33 Board Room Expenses	5,000	2,500	2,600	100	4%
34 Office Supplies	8,000	11,400	12,000	600	5%
35 Office Utilities	22,000	25,100	26,400	1,300	5%
36 <u>Professional Services</u>					
37 Accounting	40,000	67,600	70,400	2,800	4%
38 Computer	5,000	5,700	6,000	300	5%
39 Engineering	4,000	4,800	5,000	200	4%
40 Legal	45,000	43,700	45,000	1,300	3%
41 Miscellaneous	1,500	8,200	4,000	(4,200)	-51%
42 PWAG - Emergency Services Coordinator	12,000	12,400	13,000	600	5%
43 Tyler Technologies Licensing and Support	13,000	23,400	25,000	1,600	7%
44 Nobel Systems - GIS Program	19,000	19,000	20,000	1,000	5%
45 Insurance	301,250	295,700	331,300	35,600	12%
46 Payroll Taxes	70,537	76,000	84,600	8,600	11%
47 Pension	169,937	165,200	214,800	49,600	30%
48 OPEB Trust Contribution	90,000	90,000	90,000	-	0%



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Operating Expense Detail

	Adopted Budget 2022	Projected Year-End 2022	Proposed Budget 2023	\$ Difference	% Difference
49 Maintenance	\$ 23,200	\$ 17,200	\$ 18,000	\$ 800	5%
50 Dues & Subscriptions	18,000	18,700	19,600	900	5%
51 Noticing	7,000	11,400	12,000	600	5%
52 Education Expense	1,500	4,000	4,000	-	0%
53 Conservation Expense	25,000	19,800	25,000	5,200	26%
54 COVID-19 Salaries	5,000	4,500	-	(4,500)	-100%
55 Election Expense	62,000	-	-	-	0%
56 TOTAL GENERAL & ADMINISTRATIVE	1,358,076	1,388,400	1,528,700	140,300	10%
57 TOTAL OPERATING EXPENSE	\$ 3,585,017	\$ 3,620,000	\$ 3,898,200	\$ 278,200	8%



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Capital Improvement Projects

		Adopted Budget 2022	Projected Year-End 2022	Proposed Budget 2023	
1	Studies & Plans				
2	Risk Resilience Assessment	\$ -	\$ 3,900	\$ -	*
3	Urban Water Management Plan	-	500	-	*
4	4852 Church Lot Split	-	4,800	-	*
5	Water Master Plan	-	-	94,300	
6	Total Studies & Plans	-	9,200	94,300	
7	Office Equipment Purchase				
8	Office & Boardroom AC Upgrade	50,000	-	25,000	**
9	Tyler Document Management Program & Scanners	-	-	17,000	
10	Total Office Equipment Purchase	50,000	-	42,000	
11	Field Equipment Purchase				
12	Utility Truck - 2022	40,000	-	40,000	**
13	Utility Truck - 2023	-	-	40,000	
14	Total Field Equipment Purchase	40,000	-	80,000	
15	Replacement Programs				
16	Main Lines	110,000	7,400	100,000	
17	Hydrants	25,000	-	25,000	
18	Service Lines	20,000	-	25,000	
19	Meters	-	12,600	90,000	
20	Valves	-	17,500	15,000	
21	Total Replacement Programs	155,000	37,500	255,000	
22	Wells & Equipment Upgrade				
23	Reservoir: Access Door & Overflow Pipe	35,000	3,100	31,900	
24	Block Wall at Well 11	25,000	14,500	-	
25	Treatment System	95,000	-	-	
26	Rehabilitation Well 8	-	4,700	-	*
27	Well 5 - Fencing & Gate	-	8,100	-	*
28	Well 11 - Discharge Line	-	1,700	-	*
29	Well 11 - Generator	-	4,700	-	*
30	Total Wells & Equipment Upgrade	155,000	36,800	31,900	
31	PFAS Remediation Treatment Plants				
32	Well 5A Waste Water Discharge Line	150,000	3,500	200,000	**
33	Well 8 Waste Water Discharge Line	70,000	28,700	-	
34	Treatment Plants Wells 11, 8, 5	400,000	22,600	2,337,800	
35	WRD - PFAS Capital Contributions	-	(22,600)	(2,337,800)	
36	Net PFAS Remediation Treatment Plants	620,000	32,200	200,000	
37	TOTAL CAPITAL IMPROVEMENT PROJECTS	\$ 1,020,000	\$ 115,700	\$ 703,200	

**2021 Carryover Projects*

***2022 Carryover Projects*