

CENTERVILLE COMMUNITY SERVICES
DISTRICT
Operations & Maintenance Budget Report
FY 2024-25



April 2024

1 – Operations & Maintenance Budget Summary for FY 24-25

Executive Summary

This report provides an overview of the Operations & Maintenance Budget for both the current fiscal year as well as the pending future budget. It provides a background of the analysis and assumptions as well as current and projected budget as well as the revenue requirements for the pending year.

The Centerville Community Services District operates a water distribution system with approximately 1,300 customer connections, over 55 miles of pipes, six pressure zones, 377 fire hydrants, 725 valves, 93 air valves, 21 blow-offs, five booster pump stations, five pressure reducing stations, one pressure relief station, five reservoirs and three inter-tie connections. Centerville is a water contractor with the Bureau of Reclamation and receives its treated water from the Clear Creek Water Treatment Plant located near Whiskeytown Lake.

The goal of this report is to ensure that revenues cover the cost of service, meet reserve requirements, and provide for future capital improvement projects as included in the Capital Improvement Program.

Projected Water System Revenue Requirement Summary

The revenue requirement of the District's water distribution system is a cash-needs approach that includes Operating and Maintenance (O&M), taxes or transfer payments, debt-service payments, contributions to specified reserves, and the cost of capital expenditures that are not debt financed or contributed (i.e., capital improvements funded directly from rate revenues).

Based upon the rates necessary to cover associated O&M costs for an aging water system that includes the inflationary cost increases to energy, fuel, higher water treatment expenses, employee-related costs as well as increased regulatory fees and liability insurance, it is necessary to adjust rates to address the projected gross loss of \$58k.

Recommended Rate Changes Summary

Based upon the projected revenue requirements, the following rate adjustments are proposed for all customers:

Rate	Amount Adjusted	Percent Adjustment
Base Rate (3/4-inch)	\$2.00	5.8%
Consumption Rate	\$0.05	4.4%

Details specific to the Water Availability Customers and Zone A pump zones are provided in the annual summary.

2 – Budget Background and Scope

Background

The Centerville Community Services District provides potable water service to an approximate 4,100 population based upon Shasta County GIS parcel data and the most current US Census. Its customer base is predominately rural residential with a small number of commercial, industrial, and institutional customers. Nearly 10% of the customers are located within the City of Redding's boundaries serving residential, urban lots. Grant School is the single largest customer.

The District is an M&I water contractor with the Bureau of Reclamation having both a Repayment Contract and an Exchange Contract. The District's primary source of water is conveyed via the Muletown Conduit from Whiskeytown Lake.

The District has a dedicated capacity contract with Clear Creek Community Services District for water treatment services.

Disadvantaged Unincorporated Community

The Shasta County 2021 Median Household Income (MHI) was approximately \$54,667. This is 68% of the California 2021 MHI of \$80,440.

The District contains the Centerville Census Designated Place (CDP), however it is much smaller than the CSD. Getting MHI for the District requires some projections, since income data only comes at the Census Block Group level. The surrounding block groups are large and extend beyond the District boundary. The average MHI for the block groups that intersect the District boundary is \$81,501 (ACS 2019). This indicates that the District would not be considered a DUC.

Median Household Income Report

In 2020, at the request of the District the Rural Community Assistance Corporation (RCAC) conducted an income survey. The survey identified a total of 1,240 parcels located within the District's boundary. A total of 241 responded, which provided a 19.8% response rate. Accordingly, the District's MHI was reported as \$94,000 which is not considered disadvantaged.

Cost-Based Water Utility Ratemaking

Establishing cost-based rates, fees and charges is an important component in a well-managed and operated water district. Cost-based rates provide it with sufficient funding which allows it to build, operate, maintain, and reinvest into the water system that provides a safe and reliable water supply for public health and safety. The methods and analyses used to establish the cost-based rates, fees and charges have a long history within the water utility industry. Establishing cost-based and equitable rates is a technically challenging process which requires knowledge and understanding of finance, accounting, budgeting, engineering, system design and operations, customer service, public

outreach, and communications as well as the legal requirements as they relate to setting rates, fees, and charges. When appropriately applied, these methodologies are generally considered to be fair and equitable because they result in cost-based rates that generate revenue from each class of customer in proportion to the cost to serve each class of customer. Water rates are fair and equitable when each customer pays the cost allocated to the class and consequently cross-class subsidies are thereby avoided. This ratemaking process includes an evaluation of: Revenue Requirement Analysis; Cost-of-Service Analysis; and Rate-Design Analysis.

Revenue Requirements Analysis

The purpose of a revenue requirement analysis is to determine the adequacy and appropriate level of funding for the District. The revenue requirements are determined as the summation of operations, maintenance and capital costs that must be covered during the period for which the rates will be in place.

The development of the District's revenue requirements is the first analytical step of a comprehensive rate-setting process. The determination and establishment of revenue requirements is the basis for setting the overall level for rates, while also providing adequate and sustainable funding levels for operating and maintaining the water system and its related capital costs. In providing an adequate water supply and service to its customers, the District requires a total revenue sufficient to ensure the proper O&M of the distribution system, which includes the development and sustainability of the water system as well as preserving the District's financial stability. The District's total revenue requirements are primarily financed from revenues derived from providing water to its customers.

There are generally two approaches for revenue requirements: cash-needs, and utility-basis. The objective of the cash-needs approach is to provide sufficient revenues to recover total cash requirements for a given period. Generally, this approach is used by government-owned utilities (except for those that require use of the utility-basis approach). As it pertains to ratemaking, the cash-needs approach should not be confused with the cash-basis accounting method of revenue and expense recognition. From a ratemaking perspective, cash-needs refer to the total revenues required to meet its annual cash expenditures; whereas, in terms of accounting, cash-basis refers to the revenues being recognized as earned when cash is received and expenses are charged when cash is disbursed. The basic revenue requirement components of the cash-needs approach include O&M expenses, taxes or transfer payments, debt-service payments, contributions to specified reserves, and the cost of capital expenditures that are not debt financed or contributed (i.e., capital improvements funded directly from rate revenues). It is common practice for a utility to finance a portion of its capital improvement program from annual revenues sometimes referred to as pay-as-you-go (or PAYGO) capital funding. This includes normal annual replacements, extensions, and other improvements (such as meters, services, vehicles, smaller mains, and similar items that occur on a

regular basis each year). Depreciation is not included within the cash-needs revenue requirement.

In contrast, the utility-basis approach is typically mandated for investor-owned water utilities as well as for government-owned utilities requiring it. This approach for determining revenue requirements includes much of what is included in the cash-basis but also includes depreciation expense and a “fair” return on the rate base investment.

The District uses the cash-needs approach for determining its revenue requirements.

Length of Projection

Revenue projections can be made for any length of time depending upon the purpose of the projection. From a strategic financial planning or revenue-adequacy standpoint, projections beyond 10 years are generally quite speculative and have limited value. Accordingly, a projection period of approximately five years is generally considered adequate for near-term financial planning. This time frame provides a reasonable forecast of anticipated future revenue needs which then aids management, the Board of Directors and the public to foresee potential shortfalls and to better avoid surprises in the future.

For O&M budgetary purposes, the District currently projects only one year at this time. This provides the opportunity to better match the actual financial needs of the agency.

For capital purposes, the District reviews projected needs in a twenty-plus year timeframe with a primary focus upon the nearest five-year period since projections beyond that period are generally more speculative.

Test Year

Test Years are an important starting point in establishing revenue requirements. It may represent a specific 12-month period, or it may be an annualization of a rate-design period of more, or less, than a year period. Generally, there are three types of Test Year: historical, projected (future), or pro forma. Pro forma has the advantage of using a combination of historical and projected data to establish a Test Year.

For budgeting purposes, the District utilizes a pro forma approach which requires projections based upon historical data to develop a future test year to evaluate the adequacy of revenues using the proposed rates and charges.

Percentage of Fixed versus Variable Revenue

The District’s Base Rate is the most significant contributor to the District’s fixed income. The fixed portion of all income for the next fiscal year is approximately 44% of the total income. This is a slight decline from the 46% projected in the current fiscal year ending June 30, 2024. The fixed income alone covers approximately 59% of the fixed expenses. In this manner it aids in the fiscal stability of the District on an annual basis. In

times when consumption is lower the resulting consumption income becomes inadequate to address O&M expenses. While the District does maintain an O&M Reserve for many purposes, including cash flow stability, it is equally important to maintain reserve levels that are consistent with the Reserve Policy. This reserve is primarily funded by the Rate Stabilization Fee which is based upon consumption. Currently, the O&M Reserve is below the policy levels.

Below is a summary of the relative fixed versus variable incomes and expenses:

FY 2024-25	Fixed	Variable
Income	44%	56%
Expense	59%	41%

Regarding fixed income, there are various industry accepted approaches for use by agencies. American Water Works Association (AWWA) uses meter factors that are proportionally based upon their hydraulic capacity. Alternatively, the California Water Conservation Council developed a memorandum of understanding (MOU) in 2010 which established a goal for public agencies to collect 30% of its revenues from base rates with the remaining 70% being collected from consumption rates.

The District utilizes a hybrid of both industry approaches based upon the historical use with a conservative trend towards increasing the fixed income in order to adequately cover the fixed expenses.

The remaining variable incomes and expenses are commensurate with actual consumption in that higher consumption derives higher income which is then offset by the higher costs of water-related expenses.

Cost-of-Service Analysis / Rate Design Analysis

This Cost-of-Service Analysis (COSA) presents the results of the review and analysis of the District’s current water rates. The review was conducted to determine if the current rate structures can provide sufficient revenues that result in a full recovery of the total costs of the water system. A review of the historical revenues and operating expenses is included in this analysis. Operating expenditures reviewed include O&M cost, debt service, normal additions and replacement to the systems, administrative costs, reserve requirements, and capital replacement needs. The District strives to develop rate structures to be equitable such that, as nearly as practical, each customer pays their fair and proportionate share of the costs.

The District utilizes recommendations set forth in the AWWA Manual M1 – Principals of Water Rates, Fees, and Charges for determining its rate structures. The District’s water rates are established using the “Cash-Needs” approach, as defined in the AWWA Manual M1. Like most public agencies throughout California, the District’s water rates contain a

base (fixed) charge and a uniform consumption charge, based upon the amount of water consumed. The base rate is designed to collect most of the revenue needed to cover the fixed expenses.

When establishing water rates, the District strives to adhere to the following principals:

- Water rates should be easy to understand and implement.
- Water rates should promote efficient use of the resources (i.e. conservation minded).
- Water rates should be equitable and non-discriminating (i.e. cost-based).
- There should be continuity in the ratemaking philosophy over time.
- Water rates should consider all aspects of utility usage, including planning for the future.
- Water rates should provide month-to-month and year-to-year revenue stability.
- Water rates should recover adequate revenue to fund the following:
 - Day-to-day O&M expenses, including reserves intended to replace short-lived assets, such as pumps, instrumentation, controls, computers, etc.
 - Debt service obligations for long-term capital improvement loans, including required reserves by funding agencies.
 - Capital replacement project costs.

3 – Budget Review and Report

Review of the O&M Budget for FY 2023-24

In review of the O&M Budget as projected through June, FY 2023-24 is trending toward an overall projected gross loss of approximately \$76k. This effectively negates the \$64k collected by the Rate Stabilization Fee but does reinforce its purpose of funding the O&M Reserve and stabilizing rates. This results in a net loss of \$12k for the year. Contributing to this projected gross loss is a dramatic increase to the Clear Creek WTP O&M expense because of their over-estimating water needs, higher liability insurance from systemwide increased claims, as well as a significant increase in the State Water Resources Control Board Fees due to the loss of the disadvantaged status.

During this fiscal year, the District began to emerge from the drought conditions of the previous three years. Recovery is generally slow based upon habits and trends. Contributing to the slower recovery trend are the impacts from nuisance customer leaks being repaired during the drought to avoid overage penalties and staying within one's allocation.

At present, the Clear Creek O&M Adjustment factor (51310) reflects adjustments for fiscal years 2020 and 2021. This annual review typically results in an adjustment to both the Administration and O&M factors which are included in the Dedicated Capacity contract. It remains hopeful that the two remaining adjustments will be completed during this next fiscal year.

The reduced water consumption also impacted the overall amount collected for the Rate Stabilization Fee, the Water Treatment Plant Fee and the consumption amount intended for the O&M and the Capital Improvement Reserves respectively. This decline simply results in a delay in obtaining reserve funding goals consistent with the Reserve Policy.

Further contributors and impacts to the net deficit include:

1. **Consumption (41200)** is anticipated to finish the fiscal year close to budget. This reflects a modest increase from the previous drought conditions.
2. **LAIF Interest (43001)** is performing higher than budget.
3. **Clear Creek O&M (51300)** is nearly \$37k higher than the budget for this current year. This is a direct result of Clear Creek overestimating their use by 28% which then impacts the percentage used of the actual treated water total.
4. **Clear Creek O&M Adjustment (51310)** is considerably lower than budgeted. This reflects FY 20 and 21 adjustments which had nominal CPI adjustments and expenses within their budget. FY 22 and 23 remain incomplete. It is important to note that Clear Creek treatment plant has considerable deferred maintenance that will eventually need to be completed, which includes a very expensive rehab of the filters.

5. **Repair & Maintenance (52100)** is projected to be lower than the budget as a direct result of fewer service line replacements this current year.
6. **Liability Insurance (54100)** is about \$12k higher than budget as a direct result of JPIA incurring higher claims systemwide.
7. **SWRCB Fees (54250)** increased by approximately \$8k over budget as a result of the District not having a disadvantaged status. This higher value will be used as a basis for future budgets.

Proposed O&M Budget for FY 2024-25

The next fiscal year is projected as a gross loss of \$58k absent proposed rate adjustments. To support the Preliminary O&M Budget, the following rate adjustments are proposed:

1. Rate Adjustments for all customers:

Rate Adjustment Options		
Description	Proposed Rate Adjustment	Projected Revenue
Base Rate	\$2.00	\$30,000
Consumption Rate	\$0.05	\$28,000
	Total	\$58,000

The Water Availability Customers (WAC) are based upon the Base Rate for the 3/4-inch meter and would adjust the same amount.

In preparing the preliminary O&M Budget for FY 2024-25 both the income and expenses were thoroughly reviewed and analyzed by staff and the Finance Committee. Below is a discussion of the various budgetary assumptions:

1. **Consumption (41200)** generally increases at a slower rate following drought conditions especially when overage fees are charged. In 2022, the District recorded its lowest water sales of 1,122 AF in recent history. During the fiscal year ending June 2024, water sales increased by only 5% which is a typical response following drought conditions. This preliminary budget assumes a continued recovery towards historical usage trends. While the current pattern is anticipated to continue entering the hotter summer months, it is further projected that consumption will continue to increase since this recent winter experienced above-average rainfalls which negated the need for irrigation. This consumption is projected for the fall and subsequent spring in response to the forecasted transition from the more recent El Nino period to that of a La Nina precipitation. Total water purchased for the current fiscal year is projected to be 1,238 AF through June 2024 and is estimated to be 1,481 AF for the preliminary budget ending June 2025.

Contributing to the increased consumption is a net improvement to the non-revenue water. Previous years assumed a 7% loss; whereas this preliminary budget reflects an improved 5% assumed loss.

2. **LAIF Interest (43001)** is projected as a slight decline from the current interest earned assuming an easing of interest rates.
3. **O&M Clear Creek (51300)** is projected to be \$54k higher than the budget for this current year. This is a direct result of Clear Creek's overscheduling its water needs by 28%. This preliminary budget includes Clear Creek's water schedule reflecting a 22% reduction in use which is more representative of their current trends. The budget for the next fiscal year is \$157k.
4. **Repair & Maintenance (52100)** assumes a drop in the overall expense with the purchase of a vac trailer. This will eliminate rental expense of \$800 per rental day.
5. **Liability Insurance (54100)** this preliminary budget reflects the higher projected JPIA expense which is based upon their greater systemwide losses impacting all rate payers.
6. **SWRCB Fees (54250)** reflect the loss of disadvantaged status. This results in a net increase of approximately \$9k.
7. **Salaries (55100)** have been budgeted to include a 4.22% COLA for all exempt and non-exempt employees as well as eligible step increases for non-exempt staff.
8. **Pension – Retirement (55300)** this preliminary budget includes the unfunded liability payment of \$48,575 for the Classic & \$496 for the PEPRA. It also includes an additional discretionary payment of \$6,681 for the Classic & \$979 for the PEPRA. Unlike the current fiscal year, the discretionary payment schedule for the preliminary budget has increased from a 10-year repayment plan to that of a 20-year repayment plan based upon current investment returns and the unfunded liability.
9. **Worker's Comp Insurance (55500)** has increased due to an increase in claims. This results in a projected increase of \$10k to the preliminary budget for the short term.

Zone A & A1 Pressure Zones

Zone A and A1 pressure zones are located within areas of the District that rely completely upon pumps for their water supply. Below is a summary for each pump zones income versus expense performance which includes each pump zone’s ability to adequately fund the Pump Station Repair and Replacement Reserve in preparation for future extraordinary expenses:

Zone A		
Income	FY 2023-24	FY 2024-25
Base Surcharge	13,500	13,500
Consumption Surcharge	18,000	18,800
Total	\$31,500	\$32,300
Expense		
52500 – Utility Cost	31,500	32,700
52130 – Repairs & Maintenance	1,100	1,600
Extraordinary Expense – new pump / repair motor *	0 *	0 *
PSRR Reserve	3,700	3,700
Total	\$36,300	\$38,000
Net (loss) / gain *	(\$4,800) *	(\$5,700) *
*Not including any reserve-funded expenses		

Zone A1		
Income	FY 2023-24	FY 2024-25
Base Surcharge	4,900	4,900
Consumption Surcharge	6,100	6,500
Total	\$11,000	\$11,400
Expense		
52600 – Utility Cost	7,100	6,800
52140 – Repairs & Maintenance	1,200	1,600
Extraordinary Expense –*	0 *	0 *
PSRR Reserve	2,700	2,700
Total	\$11,000	\$11,100
Net (loss) / gain *	\$0 *	\$300 *
*Not including any reserve funded expense		

At present, the Pump Station Repair and Replacement Reserve is funded directly by the rate payers located within Zone A and A1 pressure zones. The current reserve goal is an annual contribution is \$6,400 (\$3,700 Zone A and \$2,700 Zone A1). Based upon the projected loss for Zone A the following rate adjustment is recommended:

Rate Adjustment: Unit Increase Options	Projected Revenue per Unit Increase	Proposed Adjustment	Projected Revenue
Zone A (approximately 130 customers)			
Base Surcharge: \$0.25 increase	\$400	\$2.50	\$4,000
Consumption Surcharge: \$0.01 increase	\$700	\$0.03	\$2,100
		TOTAL	\$6,100
	Current		Proposed
Base Rate Surcharge	\$9.25		\$11.75
Consumption Rate Surcharge	\$0.282		\$0.312

Preliminary O&M Budget - April 11, 2024

	<u>FY 2023-24</u>		<u>FY 2024-25</u>
	Budget	Projected Thru June	PROPOSED Budget
Income			
41000 · WATER SALES			
41100 · Base Rate	541,000	543,000	573,000
41200 · Consumption Rate	610,000	592,000	695,000
41210 · Late Fees	8,700	16,000	10,000
41300 · Water Sales-Temp Const	500	500	500
41400 · Pump Zone A (Base Rate)	13,400	13,500	17,500
41450 · Pump Zone A (Power Comp)	16,400	18,000	20,900
41500 · Pump Zone A-1 (Base Rate)	4,600	4,800	4,800
41550 · Pump Zone A-1(Power Comp)	5,500	6,100	6,500
41900 · Drought Surcharge	0	0	0
Total 41000 · WATER SALES	1,200,100	1,193,900	1,328,200
41600 · RESERVE FUNDS			
41605 · Consumption Surcharge	22,000	21,000	24,000
41700 · Water Treatment Plant Fee	44,000	43,000	48,000
41800 · Rate Stabilization Fee	66,000	64,000	72,000
56250 · Transer Reserve Funds	(132,000)	(128,000)	(144,000)
	-	-	-
42000 · SERVICE INSTALLATION - METERS			
42100 · Connection Charges	400	600	400
Total 42000 · SERVICE INSTALLATION	400	600	400
43000 · INTEREST			
43001 · LAIF	25,000	39,000	30,000
43002 · Other Interest	65	15	50
43003 · Shasta Co 422 Interest	65	150	150
Total 43000 · INTEREST	25,130	39,165	30,200
44100 · GENERAL PROPERTY TAX			
44840 · Cent. Admin Fee TSWAD 01-1	2,500	2,500	2,500
Total 44100 · General Property Tax-422	2,500	2,500	2,500
45000 · OTHER OPER. REVENUE			
45100 · Inspection Fees	0		0
45300 · Returned Check Charge	0		0
45400 · Misc. Revenue	500	200	500
45850 · Backflow Prevention Testing	3,900	3,900	3,900
45900 · Will Serve - Engineering	0	50	0
45950 · Will Serve - Legal	0	0	0
45955 · Will Serve - Admin	0	0	0
49715 · Water Sales	0	0	0
Total 45000 · OTHER OPER. REVENUE	4,400	4,150	4,400
TOTAL INCOME	1,232,530	1,240,315	1,365,700

Preliminary O&M Budget - April 11, 2024

FY 2023-24

FY 2024-25

Budget	Projected Thru June	PROPOSED Budget
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Expense

51000 · WATER COSTS

51100 · Raw Water Charge	17,000	17,200	23,000
51300 · Oper.& Maint. - Clear Creek	103,000	140,000	157,000
51305 · Administration - Clear Creek	46,000	38,000	50,000
51310 · O & M Adjustment - Clear Creek	10,000	1,204	5,000
51315 · Restoration Fee	12,000	14,000	21,000
51316 · Trinity PUD Bureau Charges	80	17	0
51317 · SWRCB - Water Rights Fee	4,000	3,949	4,100
51319 · McConnell Water Transfer	0	0	0
City of Redding Water Transfer	0	0	0
51325 · WINN Act Lawsuit	5,000	1,000	3,000
Total 51000 · WATER COSTS	197,080	215,370.00	263,100

52000 · TRANSMISSION & DISTRIB.

52100 · Rep. & Maint.	72,000	40,000	40,000
52130 Zone A PS Repairs & Maint.	1,600	1,113	1,600
52140 Zone A1 PS Repairs & Maint.	1,600	1,196	1,600
52200 · Operating Supplies & Expense	22,000	21,000	21,000
52300 · Lease Payment - BLM Tank Site	0	0	0
52400 · Utilities - General Plant	1,100	1,400	1,600
52425 · Elect., Muletown Pump Station	6,000	3,000	4,000
52450 · Elect., Towerview Pump Station	2,500	2,200	2,500
52500 · Utilities - Pump Zone A	24,000	30,000	32,700
52600 · Utilities - Pump Zone A-1	5,500	5,800	6,800
52700 · Diggins Generator Propane	100	300	300
52850 · Backflow Prevention Testing	3,900	3,900	3,900
	140,300	109,909	116,000

53000 · EQUIPMENT

53100 · Equipment Repairs & Maint.	9,000	4,500	8,000
53200 · Gasoline	11,000	7,500	8,500
Total 53000 · EQUIPMENT	20,000	12,000	16,500

54000 · ADMINISTRATIVE

54100 · Liability Insurance - District	25,000	37,320	35,000
54150 · Utilities-District Office	9,000	10,000	11,000
54200 · Telephone - District Office	11,000	7,300	8,000
54250 · SWRCB Fees	4,000	12,416	13,000
54300 · Travel & Training	6,000	4,000	6,000
54325 · Employee Recognition	1,400	1,472	1,600
54350 · Elections	0	0	2,450
54375 · LAFCO	3,400	3,727	4,000
54400 · Miscellaneous	500	100	500
54500 · Engineering - District Engineer	5,000	8,000	8,000
54550 · Legal-Dist. Attorney	15,000	12,000	10,000
54600 · Accounting-Audit & Consult	20,000	20,000	21,000

Preliminary O&M Budget - April 11, 2024

	<u>FY 2023-24</u>		<u>FY 2024-25</u>
	Budget	Projected Thru June	PROPOSED Budget
54625 - Meals	500	700	800
54630 - Construction Meals	500	700	800
54650 - Office Supplies	8,500	10,000	9,000
54675 - Bank Charges	50	50	50
54680 - Merchant Fees	1,000	1,100	1,200
54700 - Postage	10,000	10,000	10,000
54750 - Office Equipment (Small)	19,000	23,000	22,000
54800 - Office Building - R&M	5,000	8,400	5,000
54850 - Directors Compensation	5,500	5,000	5,500
54900 - Subscription & Licenses	29,000	32,000	33,000
Total 54000 - ADMINISTRATIVE	179,350	207,285	207,900
55000 - WAGES & BENEFITS			
55100 - Salaries	424,000	426,300	448,000
55110 - Salaries - Standby	7,000	6,000	6,000
55120 - Overtime	7,000	6,000	6,000
55200 - Salaries - Part Time Employees	18,000	19,000	20,000
55210 - Salaries - Temporary Employees	0	0	0
55300 - Pension - Retirement	80,600	80,800	93,700
55400 - Insurance - Emp. Health&Dental	102,000	113,000	118,000
55500 - Workman's Comp. Insurance	18,400	20,500	29,000
55600 - F.I.C.A.	26,300	27,900	28,000
55700 - Medicare Tax	6,100	6,500	6,500
Total 55000 - WAGES & BENEFITS	689,400	706,000	755,200
Sub-Total Expense	1,226,130	1,250,564	1,358,700
Other Expenses			
57110 - Transfer to Pump Station Res.	6,400	4,300	7,000
Reserves			
Drought Surcharge		61,080	
Total 57102 - OTHER OPER EXPENSES	6,400	65,380	7,000
TOTAL - Expenses/Transfers	1,232,530	1,315,944	1,365,700.00
NET INCOME / (LOSS)	0.00	(75,629)	0