

Fiscal Year	% Increase
Current 2023-24	10
2024-25 (5% Inflation Rate Included)	7
2025-26 (5% Inflation Rate Included)	5
2026-27 (5% Inflation Rate Included)	3
2027-28 (5% Inflation Rate Included)	3

Main Categories	Sub Categories	Proposed and Future Budgets				
		FY 2023/24	Proposed 2024/25	FY 2025/26	FY 2026/27	FY 2028/29
<b>Ordinary Income/Expense</b>		Current Budget				
<b>Income</b>			7% Increase to GCSD Customers	5% Increase to GCSD Customers	3% Increase to GCSD Customers	3% Increase to GCSD Customers
4000 · Sewer Fee Income						
4001 · Sewer Fees (Monthly Commercials)	141 EDU's	\$362,149	\$387,500	\$406,875	\$419,081	\$431,654
4004 · Sewer Fee Income (Tax Roll)	Total	\$232,106	\$248,354	\$260,772	\$268,595	\$276,653
4005 · Contract Services MCWW#2 (Anchor Bay)		\$36,000	\$37,800	\$39,690	\$41,675	\$43,758
<b>Total 4000 · Sewer Fee Income</b>		<b>\$630,256</b>	<b>\$673,654</b>	<b>\$707,337</b>	<b>\$729,351</b>	<b>\$752,065</b>
4011 · Golf Course Water Sales		\$80,813	\$60,000	\$61,800	\$63,654	\$65,564
4018 · Connection Fees		\$51,495	\$0	\$0	\$0	\$0
4019 · Water Processing CSA6 Treatment	Assumes NO Collection System Cost	\$200,023	\$303,774	\$312,887	\$322,274	\$331,942
4020 · Leachate Income		\$25,750	\$26,008	\$26,788	\$27,591	\$28,419
4060 · Late/Rewards/Int/Adj Charges					\$0	\$0
4069 · Services to other agencies (Pumping Services)		\$7,210	\$3,000	\$3,090	\$3,183	\$3,278
<b>Total Income</b>		<b>\$995,546</b>	<b>\$1,066,436</b>	<b>\$1,111,902</b>	<b>\$1,146,052</b>	<b>\$1,181,268</b>
<b>Expense</b>						
<b>5000 · Plant &amp; Operations</b>			2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
<b>5100 · Collection System</b>						
5105 · Collection System — Materials (Comm & Res)		\$5,775	\$5,891	\$6,008	\$6,128	\$6,251
5110 · Collection System — R & M		\$8,400	\$8,568	\$8,739	\$8,914	\$9,092
5115 · Lift Station R & M						
	51151 - Lift Station #1	\$562	\$573	\$584	\$596	\$608
	51152 - Lift Station #2	\$562	\$573	\$584	\$596	\$608
	51153 - Lift Station #3	\$562	\$573	\$584	\$596	\$608
	51154 - Lift Station #4	\$5,818	\$5,730	\$5,844	\$5,961	\$6,081
	51154.1 Lift Station #4 Generator	\$562	\$573	\$584	\$596	\$608
5120 · Solids Dumping		\$16,853	\$17,190	\$17,533	\$17,884	\$18,242
<b>Total 5100 · Collection System Total Expense</b>		<b>\$38,892</b>	<b>\$39,670</b>	<b>\$40,463</b>	<b>\$41,677</b>	<b>\$42,927</b>
<b>5300 · 5400 Treatment Plant</b>						
<b>5305 · Chemicals &amp; Nutrients</b>				2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
	53052— Chlorine	\$30,000	\$5,000	\$5,100	\$5,202	\$5,306
	53054— Coagulant	\$12,600	\$15,000	\$15,300	\$15,606	\$15,918
	53056— Nutrients (Sodium Bicarbonate)	\$2,247	\$2,500	\$2,550	\$2,601	\$2,653
	53057 Salt	\$2,100	\$4,000	\$4,080	\$4,162	\$4,245
<b>Total 5305 · Chemicals &amp; Nutrients</b>		<b>\$46,947</b>	<b>\$26,500</b>	<b>\$27,030</b>	<b>\$27,841</b>	<b>\$28,676</b>
<b>5308-5440 Operational Cost</b>				2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
5308 · County Trash Fees		\$525	\$536	\$546	\$557	\$568
5310 · Electrical Supplies		\$1,685	\$1,719	\$1,753	\$1,788	\$1,824
5315 · Equipment Rental		\$112	\$115	\$117	\$119	\$122
5317 · Freight & Shipping		\$6,300	\$7,500	\$7,650	\$7,803	\$7,959
5322 · Meter Calibration		\$2,100	\$2,750	\$2,805	\$2,861	\$2,918
5326 · Uniform Service		\$4,045	\$4,125	\$4,208	\$4,292	\$4,378
5330 · Outside Lab Testing		\$26,000	\$26,520	\$27,050	\$27,591	\$28,143
5331 Lab Supplies		\$3,150	\$3,213	\$3,277	\$3,343	\$3,410
5332 Lab Equipment		\$2,100	\$3,000	\$3,060	\$3,121	\$3,184
5340 · Plant R & M — Materials and Tools		\$23,000	\$28,500	\$29,070	\$29,651	\$30,244
5345 · Safety Equipment		\$2,500	\$2,000	\$2,040	\$2,081	\$2,122
5362 · Training — Operations		\$4,500	\$5,000	\$5,100	\$5,202	\$5,306
5363 · Dues/Subscriptions/Memberships		\$5,818	\$6,500	\$6,630	\$6,763	\$6,898
5360 · Permits/Fees/Licenses/Prop Tax		\$26,250	\$30,500	\$31,110	\$31,732	\$32,367
5365 · Engineering Fees		\$6,500	\$5,000	\$5,100	\$5,202	\$5,306
5370 · Drinking Water		\$630	\$2,000	\$2,040	\$2,081	\$2,122
5375 · Internet and Website	Name Change to Account	\$4,988	\$5,000	\$5,100	\$5,202	\$5,306
5416 · Depreciation			\$283,613	\$289,285	\$295,071	\$300,972
5425 · Robinson Reef Antenna Reimburse		\$120	\$120	\$122	\$125	\$127
5430 · Business Travel — Operations		\$1,685	\$2,000	\$2,040	\$2,081	\$2,122
5440 · Plant Generator		\$562	\$750	\$765	\$780	\$796

<b>Total 5308-5440 Operational Cost</b>		\$122,369	\$420,461	\$428,870	\$437,447	\$446,196
<b>Total 5300 - 5400 Treatment Plant Total Expense</b>		\$169,316	\$446,961	\$455,900	\$465,288	\$474,872
<b>5500 - Vehicle</b>			2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
5505 - Fuel & Gas						
	55052-Gas	\$10,500	\$12,500	\$12,750	\$13,005	\$13,265
5510 - Vehicle Expense & Repairs						
	5511 - Backhoe Expense	\$562	\$573	\$584	\$596	\$608
	5512 - 2022 Ram	\$562	\$573	\$584	\$596	\$608
Need to Replace	5514 - Toyota 2011	\$562	\$573	\$584	\$596	\$608
		\$0	\$0	\$0	\$0	\$0
	5518 - Septic	\$1,575	\$1,607	\$1,639	\$1,671	\$1,705
5519 - Vehicle Quarterly BIT Inspection /Sewer Truck		\$1,070	\$1,091	\$1,113	\$1,135	\$1,158
5520 - Lift Station/ Portable Generator Expense		\$562	\$573	\$584	\$596	\$608
<b>Total 5500 - Vehicle Total Expense</b>		\$15,392	\$17,490	\$17,840	\$18,375	\$18,926
<b>5700 Utilities</b>				2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
5701 - Utilities — Electric — LS#1		\$735	\$900	\$918	\$936	\$955
5702 - Utilities — Electric — LS#2		\$1,050	\$1,350	\$1,377	\$1,405	\$1,433
5703 - Utilities — Electric — LS#3		\$788	\$900	\$918	\$936	\$955
5704 - Utilities — Electric — LS#4		\$9,450	\$12,000	\$12,240	\$12,485	\$12,734
5705 - Utilities — Electric — T Plant		\$79,000	\$98,750	\$100,725	\$102,740	\$104,794
5707 - Utilities — Office Propane Tank		\$840	\$900	\$936	\$972	\$1,008
<b>Total 5700 - Utilities — Electricity/Propane Total Expense</b>		\$91,863	\$114,200	\$116,484	\$119,979	\$123,578
<b>5900 - Major Equipment and Facilities Replacement</b>						
5910 - Emergency Reserve		\$0				
5920 - Capital Replacement Program		\$0				
<b>Total 5900 - CPR and Reserves</b>		\$0	\$0	\$0	\$0	\$0
<b>Total 5000 - Plant &amp; Operations Total Expense</b>		\$315,463	\$618,320	\$657,717	\$673,159	\$688,980
<b>6000 - Admin/Overhead Expenses/Labor</b>			2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
6015 - Bank Fees/ Finance Charges		\$197	\$201	\$205	\$215	\$226
6216 - Bookkeeping		\$0	\$0	\$0	\$0	\$0
6028 - Computer Repair & Supplies		\$525	\$536	\$546	\$557	\$568
6032 - LAFCO Fees		\$2,809	\$2,865	\$2,922	\$2,981	\$3,040
6033 - County Tax Collection Fee		\$13,125	\$13,388	\$13,655	\$13,928	\$14,207
6046 - Board of Directors Meeting Expense		\$3,780	\$3,856	\$3,933	\$4,011	\$4,092
6064 - Dues and Subscriptions (Software)		\$2,730	\$2,785	\$2,840	\$2,897	\$2,955
6068 - Office Supplies		\$2,625	\$2,678	\$2,731	\$2,786	\$2,841
6069 - Phones		\$2,100	\$2,142	\$2,185	\$2,229	\$2,273
6070 - Postage		\$735	\$750	\$765	\$780	\$796
6075 - Printing & Copying		\$158	\$161	\$164	\$167	\$170
6080 - Public Notices		\$449	\$458	\$468	\$477	\$486
6081 - Office Rent		\$7,800	\$7,966	\$8,135	\$8,277	\$8,443
60?? - Liability Insurance		\$23,841	\$24,318	\$24,804	\$25,301	\$25,807
60?? - Office Electricity		\$600	\$612	\$624	\$637	\$649
6085 - Board of Director Training						
	60852 — Training	\$2,809	\$2,865	\$2,922	\$2,981	\$3,040
	60853 Other Board expenses VENUES	\$306	\$306	\$312	\$318	\$325
	60854— Travel	\$1,124	\$1,146	\$1,169	\$1,192	\$1,216
	\$4,045	\$4,125	\$4,208	\$4,292	\$4,378	
<b>Total 6000 - Admin/Overhead Expenses</b>		\$69,750	\$71,145	\$72,568	\$74,026	\$75,513
<b>6090 - Payroll Benefits</b>			2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
6091 - Admin Fees		\$700	\$714	\$728	\$743	\$758
6092 - Yearly Drug Testing		\$409	\$417	\$426	\$434	\$443
6093 - Benefits — Employee Retirement*		\$39,717	\$40,512	\$41,322	\$42,148	\$42,991
6094 - Benefits — Employee Health Ins*		\$61,000	\$62,000	\$63,000	\$64,036	\$65,109
6095 - Workers Comp Insurance		\$26,999	\$27,451	\$27,910	\$28,376	\$28,849
6096 - AirMed (Reach)		\$1,254	\$1,279	\$1,304	\$1,330	\$1,357
6097 - Employee Life Insurance		\$956	\$975	\$994	\$1,014	\$1,034
<b>Total 6090 - Payroll Benefits</b>		\$131,034	\$136,348	\$141,675	\$147,068	\$152,429
<b>6100 - Payroll</b>			2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year	2% Inflation added from previous year
6145 - Direct Deposit Charge		\$240	\$245	\$250	\$255	\$260
6162 - Medicare Tax Expense		\$6,000	\$6,120	\$6,242	\$6,367	\$6,495
6163 - Social Security Tax Expense		\$3,600	\$3,672	\$3,745	\$3,820	\$3,897
6164 - SUI Tax Expense		\$1,011	\$1,031	\$1,052	\$1,073	\$1,095
6165 - CA Training Tax Expense		\$45	\$46	\$47	\$48	\$49
<b>Total 6160 - Payroll Tax Expense</b>		\$10,896	\$11,114	\$11,337	\$11,563	\$11,795

<b>6200 · Contract Services</b>			5% Inflation added from previous year	5% Inflation added from previous year	5% Inflation added from previous year	5% Inflation added from previous year
6210 · Audit		\$10,500	\$11,025	\$11,576	\$12,155	\$12,763
6215 · Contract Services- Accountant		\$0	\$0	\$0	\$0	\$0
6220 · Legal Expense		\$25,000	\$26,250	\$27,563	\$28,941	\$30,388
<b>Total · Payroll/ Admin</b>		<b>\$35,500</b>	<b>\$37,275</b>	<b>\$39,139</b>	<b>\$41,096</b>	<b>\$43,150</b>
<b>6300 · Wages and Salaries</b>			5% Inflation added from previous year	3% Inflation added from previous year	3% Inflation added from previous year	3% Inflation added from previous year
6301 · General Manager	Chris	\$114,500	\$117,935	\$121,473	\$125,117	\$128,871
6303 · Operations Supervisor MB Wages	Mike	\$85,000	\$87,550	\$90,177	\$92,882	\$95,668
6306 · Administrative Time			\$0	\$0	\$0	\$0
6307 · Administrative Assistant II (New Finance Director)		\$73,000	\$75,190	\$77,446	\$79,769	\$82,162
6317 Annual Comp time payout	for all employees	\$3,395	\$3,497	\$3,602	\$3,710	\$3,821
6320 · On Call Pay	365 x \$45.	\$16,425	\$16,818	\$17,425	\$17,948	\$18,498
6329 Operator 1 (Rigo)		\$51,000	\$52,530	\$54,106	\$55,729	\$57,401
6329c Operator 2 (Leo)		\$0	\$0	\$0	\$0	\$0
6330 · Overtime (total group)		\$5,511	\$5,676	\$5,846	\$6,021	\$6,202
<b>Total 6000 · Payroll</b>		<b>\$395,227</b>	<b>\$407,685</b>	<b>\$420,549</b>	<b>\$433,835</b>	<b>\$447,557</b>
<b>Total Expense</b>		<b>\$911,474</b>	<b>\$1,263,498</b>	<b>\$1,320,509</b>	<b>\$1,354,089</b>	<b>\$1,388,579</b>
Net Ordinary Income		\$84,072	-\$197,062	\$89,186.42	\$104,647.26	\$121,006.52
Total 4101 · Interest Income Other		\$0	\$0	\$0.00	\$0.00	\$0.00
Total Other Income		\$0	\$0	\$0.00	\$0.00	\$0.00
6820 · NonCash Income Depreciation			\$283,613	\$297,793.65	\$312,683.33	\$328,317.50
Other Expense						
6035 · Interest — Loans		\$82,099	\$81,452	\$80,799	\$40,144	\$0
6036 · Loan Principal <sup>(6)</sup>	Acct # s/b 6036					
6038 Interest and finance charge expense						
<b>Total Other Expense</b>		<b>\$82,099</b>	<b>\$81,452</b>	<b>\$80,799</b>	<b>\$40,144</b>	<b>\$0</b>
<b>Net Income</b>		<b>\$1,973</b>	<b>\$5,099</b>	<b>\$8,387</b>	<b>\$64,503</b>	<b>\$121,007</b>
<b>Target Income Balance</b>		<b>\$0</b>	<b>\$0</b>			
<b>Net Income with Target Balance</b>		<b>\$1,973</b>	<b>\$5,099</b>	<b>\$8,387</b>	<b>\$64,503</b>	<b>\$121,007</b>
<b>Carryover Prior Year</b>		<b>-\$46,760</b>	<b>-\$44,787</b>	<b>-\$39,688</b>	<b>-\$31,301</b>	<b>\$33,202</b>
<b>Final Propose Year Ending Balance</b>		<b>-\$44,787</b>	<b>-\$39,688</b>	<b>-\$31,301</b>	<b>\$33,202</b>	<b>\$154,209</b>