

FPPUD
Proposed Operating Budget
 July 2023 through June 2024

	Actual Jul '22 - Jun 23	Proposed Jul '23 - Jun 24	Proposed Jul '24 - Jun 25	Proposed Jul '25 - Jun 26	Proposed Jul '26 - Jun 27	Proposed Jul '27 - Jun 28
Ordinary Income/Expense						
Income						
40001 · Water Sales - Residential	1,198,202.01	\$ 1,088,000.00	\$ 1,100,000.00	\$ 1,150,000.00	\$ 1,150,000.00	\$ 1,150,000.00
40002 · Water Sales - Business	127,672.71	\$ 127,650.00	\$ 127,700.00	\$ 128,000.00	\$ 128,000.00	\$ 128,000.00
40004 Water Sales - Bulk		\$ 213.00	\$ -	\$ -	\$ -	\$ -
40010 · Late Fees	27,329.11	\$ 24,347.00	\$ 24,400.00	\$ 24,450.00	\$ 24,500.00	\$ 24,550.00
40011 · Re-Connection Fees	2,210.90	\$ 1,800.00	\$ 1,825.00	\$ 1,850.00	\$ 1,875.00	\$ 1,900.00
40012 · Credit Card Fees Income	4,792.61	\$ 15,000.00	\$ 15,100.00	\$ 15,200.00	\$ 15,300.00	\$ 15,400.00
40013 New Connection Fee		\$ 9,000.00	\$ -	\$ 8,000.00	\$ 400.00	\$ 400.00
40014 · Administrative Fee Income	19,101.64	\$ 10,400.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
40016 · Returned Check Fee	368.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
42600 · Kern County						
42620 · Taxes KC Fund	65,602.12	\$ 63,000.00	\$ 65,000.00	\$ 67,000.00	\$ 69,000.00	\$ 70,000.00
42622 · Standby Assessment KC Fund	7,073.27	\$ 5,900.00	\$ 6,100.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
42623 · Delinquent Assessments KC	6,325.77	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Total 42600 · Kern County	79,001.16	\$ 72,400.00	\$ 74,600.00	\$ 76,700.00	\$ 78,700.00	\$ 79,700.00
43000 · CBT-CC Cash Back Savings	500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
44012 · Interest Reserve Funds	1,534.04	\$ 4,000.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
45000 · Property Lease/Rental Income	26,365.02	\$ 27,000.00	\$ 27,800.00	\$ 28,600.00	\$ 29,400.00	\$ 30,200.00
Total Income	1,487,077.20	\$ 1,380,538.00	\$ 1,385,653.00	\$ 1,446,528.00	\$ 1,441,903.00	\$ 1,443,878.00
Gross Profit	1,487,077.20	\$ 1,380,538.00	\$ 1,385,653.00	\$ 1,446,528.00	\$ 1,441,903.00	\$ 1,443,878.00
Expense						
61005 · Advertising	1,211.10	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
61007 Bad Debt						
61010 · Bank Fees - (check for reimb)	546.03	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
64720 · Covid - PPE, etc.	144.73	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
64721 · Customer-Emergency Services	168.16	\$ -	\$ -	\$ -	\$ -	\$ -
54090 Depreciation Expense	400,423.00	\$ 412,500.00	\$ 424,500.00	\$ 436,500.00	\$ 448,500.00	\$ 460,500.00
65013 · Digital/Electronic/Computer Exp						
65012 · Accounting Program Service	2,529.00	\$ 2,700.00	\$ 2,900.00	\$ 3,100.00	\$ 3,300.00	\$ 3,500.00
65014 · Web Site/Computer Services	3,847.12	\$ 4,000.00	\$ 4,200.00	\$ 4,400.00	\$ 4,600.00	\$ 4,800.00
Total 65013 · Digital/Electronic/Computer Exp	6,376.12	\$ 6,700.00	\$ 7,100.00	\$ 7,500.00	\$ 7,900.00	\$ 8,300.00

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61012 · Director's Fees all						
61014 · Directors' Fees - Meetings	13,699.32	\$ 22,000.00	\$ 25,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
61013 · Directors Fees - ADHOCs	8,666.68	\$ 6,000.00	\$ 6,600.00	\$ 7,200.00	\$ 6,800.00	\$ 6,800.00
Total 61012 · Director's Fees all	<u>22,366.00</u>	<u>\$ 28,000.00</u>	<u>\$ 31,600.00</u>	<u>\$ 30,200.00</u>	<u>\$ 29,800.00</u>	<u>\$ 29,800.00</u>
51024 · Distribution System						
51025 · Maintenance	117,754.89	\$ 70,000.00	\$ 76,000.00	\$ 82,000.00	\$ 88,000.00	\$ 94,000.00
51026 · Tool Maintenance & Expense	3,732.54	\$ 2,700.00	\$ 2,900.00	\$ 3,100.00	\$ 3,300.00	\$ 3,500.00
51027 · Emergency Water Hauling	7,640.60	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
51028 · Road/Leak Repair	29,202.12	\$ 60,000.00	\$ 70,000.00	\$ 80,000.00	\$ 90,000.00	\$ 100,000.00
51030 · Property Repair	12,850.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Total 51024 · Distribution System	<u>171,180.15</u>	<u>\$ 137,200.00</u>	<u>\$ 153,400.00</u>	<u>\$ 169,600.00</u>	<u>\$ 185,800.00</u>	<u>\$ 202,000.00</u>
61015 · Dues	12,915.17	\$ 17,700.00	\$ 20,000.00	\$ 20,000.00	\$ 23,000.00	\$ 23,000.00
61016 Election Kern County Fees		\$ 1,500.00		\$ 1,500.00		\$ 2,000.00
62020 · Education & Training	1,904.10	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
51081 · Environmental Fees	184.00	\$ 225.00	\$ 275.00	\$ 325.00	\$ 375.00	\$ 425.00
52021 · Equipment Rental	8,164.70	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
62080 · Field Support	1,202.69	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
51031 · Fuel						
51032 · Fuel - Gas	7,620.92	\$ 8,000.00	\$ 8,200.00	\$ 8,400.00	\$ 8,600.00	\$ 8,800.00
51033 · Fuel - Diesel	6,692.70	\$ 7,000.00	\$ 7,100.00	\$ 7,200.00	\$ 7,300.00	\$ 7,400.00
Total 51031 · Fuel	<u>14,313.62</u>	<u>\$ 15,000.00</u>	<u>\$ 15,300.00</u>	<u>\$ 15,600.00</u>	<u>\$ 15,900.00</u>	<u>\$ 16,200.00</u>
63560 · Insurance						
63561 · Property Insurance	7,835.00	\$ 10,025.00	\$ 13,000.00	\$ 14,500.00	\$ 16,000.00	\$ 18,000.00
63562 · Equipment & Liability Insurance	16,793.14	\$ 27,600.00	\$ 30,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
63563 · Director's Bond Policy	3,375.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Total 63560 · Insurance	<u>28,003.14</u>	<u>\$ 41,125.00</u>	<u>\$ 46,500.00</u>	<u>\$ 46,000.00</u>	<u>\$ 47,500.00</u>	<u>\$ 49,500.00</u>
63640 · Interest Expense						
63641 · Interest Exp - USDA 12/07/05-03	12,993.75	\$ 12,581.25	\$ 12,168.75	\$ 11,756.25	\$ 11,343.75	\$ 10,931.25
63642 · Interest Exp - USDA 12/07/05-04	32,725.00	\$ 31,875.00	\$ 31,025.00	\$ 30,068.75	\$ 29,006.25	\$ 27,943.75
63643 · Interest Exp - USDA 05/19/11-06	44,625.00	\$ 43,561.88	\$ 42,459.38	\$ 41,317.50	\$ 40,149.38	\$ 38,955.01
Total 63640 · Interest Expense	<u>90,343.75</u>	<u>\$ 88,018.13</u>	<u>\$ 85,653.13</u>	<u>\$ 83,142.50</u>	<u>\$ 80,499.38</u>	<u>\$ 77,830.01</u>

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63700 · License, Fees, & Permits	15,661.65	\$ 20,000.00	\$ 22,000.00	\$ 24,000.00	\$ 26,000.00	\$ 28,000.00
52110 · Maintenance & Repairs						
52111 · Building/Facility Maintenance	6,904.73	\$ 7,000.00	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
52114 · Computer Maintenance	1,760.99	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
52116 · Equipment Maintenance	28,752.99	\$ 7,500.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
52118 · Vehicle Maintenance	4,432.36	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00
Total 52110 · Maintenance & Repairs	41,851.07	\$ 20,000.00	\$ 28,500.00	\$ 28,500.00	\$ 34,500.00	\$ 34,500.00
64100 · Meetings/Support Expenses	663.88	\$ 672.00	\$ 700.00	\$ 750.00	\$ 800.00	\$ 850.00
64110 · Merchant Credit Card Fees	19,250.90	\$ 20,000.00	\$ 20,500.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
50000 Prop 218 Exp		\$ -	\$ -	\$ 4,000.00	\$ -	\$ -
65022 · Property Taxes	91.09	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
64710 · Office Expense	10,951.59	\$ 6,000.00	\$ 6,500.00	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00
64715 · Office Supplies	6,381.96	\$ 5,000.00	\$ 5,500.00	\$ 7,000.00	\$ 6,000.00	\$ 6,500.00
65005 · Postage/FedEx/Box Rent	13,321.73	\$ 11,000.00	\$ 15,000.00	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
65008 · Printing	4,698.68	\$ 3,500.00	\$ 12,000.00	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00
65010 · Professional & Contract Service						
65011 · Accountant/Auditor	12,550.00	\$ 36,000.00	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00
65015 · Bookkeeper	29,650.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 42,000.00	\$ 42,000.00
60513 · Engineering	32,027.15	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
65019 · Legal Fees	8,081.65	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00
Total 65010 · Professional & Contract Service	82,308.80	\$ 87,000.00	\$ 69,000.00	\$ 71,000.00	\$ 77,000.00	\$ 77,000.00
65025 · Publications	118.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -
65080 · Safety	6,318.10	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
66000 · Security Monitoring Expense	1,080.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,200.00	\$ 1,200.00
60300 · Staff Appreciation	497.66	\$ 475.00	\$ 525.00	\$ 575.00	\$ 625.00	\$ 675.00
51082 · Testing & Lab Fees	4,872.44	\$ 6,000.00	\$ 7,000.00	\$ 8,000.00	\$ 9,000.00	\$ 10,000.00
66010 · Telephone						
66011 · Answering Service	4,938.62	\$ 4,200.00	\$ 4,500.00	\$ 4,800.00	\$ 5,100.00	\$ 5,400.00
66015 · Cell Phones/Satellite Phones	1,402.53	\$ 1,450.00	\$ 1,500.00	\$ 1,550.00	\$ 1,600.00	\$ 1,650.00
66018 · Internet - Office Computers	2,005.63	\$ 2,525.00	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
66019 · Office Landline	4,330.79	\$ 2,400.00	\$ 2,650.00	\$ 2,900.00	\$ 3,150.00	\$ 3,400.00
Total 66010 · Telephone	12,677.57	\$ 10,575.00	\$ 10,450.00	\$ 11,150.00	\$ 11,850.00	\$ 12,550.00

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66170 · Travel						
66174 · Travel - Airlines	1,944.23	\$ 2,000.00	\$ 2,200.00	\$ 2,400.00	\$ 2,600.00	\$ 2,800.00
66175 · Travel - Car Rental	425.07	\$ 900.00	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
66171 · Travel - Lodging	1,416.16	\$ 2,400.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
66173 · Travel - Meals	370.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
66172 · Travel - Mileage	563.30	\$ 600.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
66176 · Travel - Parking	105.33	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Total 66170 · Travel	4,824.09	\$ 7,100.00	\$ 6,900.00	\$ 7,200.00	\$ 7,500.00	\$ 7,800.00
51023 · Uniforms-Mats-Towels Expense	3,798.45	\$ 3,200.00	\$ 3,350.00	\$ 3,500.00	\$ 3,650.00	\$ 3,800.00
66510 · Utilities						
51022 · Operations-Pump Power Electrica	83,902.28	\$ 90,000.00	\$ 92,000.00	\$ 94,000.00	\$ 96,000.00	\$ 98,000.00
66511 · Electricity - Offices	3,904.24	\$ 4,000.00	\$ 4,200.00	\$ 4,400.00	\$ 4,600.00	\$ 4,800.00
66515 · Gas	1,294.23	\$ 975.00	\$ 1,000.00	\$ 1,025.00	\$ 1,050.00	\$ 1,075.00
66517 · Trash/Hauling	7,772.20	\$ 650.00	\$ 700.00	\$ 750.00	\$ 800.00	\$ 850.00
Total 66510 · Utilities	96,872.95	\$ 95,625.00	\$ 97,900.00	\$ 100,175.00	\$ 102,450.00	\$ 104,725.00
60000 · Wages & Payroll Related Expense						
60010 · Wages - Administrative						
60012 · Wages - Admin-Other Staff	89,656.66	\$ 98,315.00	\$ 108,000.00	\$ 118,000.00	\$ 128,000.00	\$ 138,000.00
Total 60010 · Wages - Administrative	89,656.66	\$ 98,315.00	\$ 108,000.00	\$ 118,000.00	\$ 128,000.00	\$ 138,000.00
60020 · Wages - Operations						
60021 · Wages - Operations-Managerial	88,041.34	\$ 99,422.00	\$ 102,000.00	\$ 105,000.00	\$ 108,000.00	\$ 111,000.00
60022 · Wages - Operations-Other Staff	187,383.19	\$ 198,891.00	\$ 213,000.00	\$ 218,000.00	\$ 223,000.00	\$ 228,000.00
Total 60020 · Wages - Operations	275,424.53	\$ 298,313.00	\$ 315,000.00	\$ 323,000.00	\$ 331,000.00	\$ 339,000.00
60100 · Payroll Tax Expenses						
60101 · Payroll Tax Expense - Federal	28,334.80	\$ 30,951.00	\$ 34,000.00	\$ 37,000.00	\$ 40,500.00	\$ 44,000.00
60102 · Payroll Tax Expense - State	1,445.82	\$ 1,213.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Total 60100 · Payroll Tax Expenses	29,780.62	\$ 32,164.00	\$ 35,200.00	\$ 38,200.00	\$ 41,700.00	\$ 45,200.00
60150 · Payroll Processing Fees						
60151 · Payroll Check Processing	4,842.96	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00	\$ 5,400.00
60152 · Payroll Clock & Software	1,487.80	\$ 1,600.00	\$ 1,650.00	\$ 1,700.00	\$ 1,750.00	\$ 1,800.00

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60153 · ADP Retirement Plan Admin Fees	2,835.73	\$ 2,800.00	\$ 2,900.00	\$ 3,000.00	\$ 3,100.00	\$ 3,200.00
Total 60150 · Payroll Processing Fees	9,166.49	\$ 9,400.00	\$ 9,650.00	\$ 9,900.00	\$ 10,150.00	\$ 10,400.00
60160 · Employee Hiring Expenses	500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
60200 · Employee Benefits						
60201 · Dental Insurance	6,666.30	\$ 7,200.00	\$ 7,400.00	\$ 7,600.00	\$ 7,800.00	\$ 8,000.00
60202 · Medical Insurance	99,813.24	\$ 125,000.00	\$ 127,000.00	\$ 129,000.00	\$ 131,000.00	\$ 133,000.00
60203 · Vision Insurance	1,442.12	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00	\$ 2,400.00
60204 · Workers Comp Insurance	29,917.68	\$ 45,000.00	\$ 47,000.00	\$ 49,000.00	\$ 51,000.00	\$ 53,000.00
60205 · Employee Medical Expenses	358.97	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
60207 · ADP RS - Employer Match	4,505.82	\$ 5,183.00	\$ 6,100.00	\$ 7,100.00	\$ 8,100.00	\$ 9,100.00
Total 60200 · Employee Benefits	142,704.13	\$ 184,583.00	\$ 189,800.00	\$ 195,100.00	\$ 200,400.00	\$ 205,700.00
Total 60000 · Wages & Payroll Related Expense	547,232.43	\$ 623,275.00	\$ 658,150.00	\$ 684,700.00	\$ 711,750.00	\$ 738,800.00
Total Expense	1,632,919.50	\$ 1,684,840.13	\$ 1,767,453.13	\$ 1,841,692.50	\$ 1,896,749.38	\$ 1,961,205.01
Net Ordinary Income	\$ (170,212.96)	\$ (304,302.13)	\$ (381,800.13)	\$ (395,164.50)	\$ (454,846.38)	\$ (517,327.01)