

## DRAFT PROPOSED BUDGET FOR FISCAL YEAR 2023-24

		BASED ON ACTUAL EXPENSES THROUGH 5/31/2023							
A/C No	DESCRIPTION	FY2022-23 Approved Budget	Actual Expense	Balance Remaining	Projected Year End	Projected % of Budget	FY2023-24 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
6100	Regular Salaries	1,910,563	1,725,207	185,356	1,882,044	99%	2,099,000	188,437	9.9%
6105	Board Salaries	52,800	34,672	18,128	37,824	72%	45,000	(7,800)	-14.8%
6108	Auto Allowance - GM	3,600	3,600	-	3,600	100%	3,600	-	0.0%
6270	Standby Pay	33,000	35,010	(2,010)	38,193	116%	33,000	-	0.0%
6300	Overtime	30,000	8,216	21,784	8,963	30%	30,000	-	0.0%
6400	CalPERS Contribution	435,000	357,371	77,629	389,859	90%	415,000	(20,000)	-4.6%
6410	Employee Benefits	65,000	46,701	18,299	50,946	1000%	60,000	(5,000)	-7.7%
6500	FICA / Social Security Contribution	117,000	105,684	11,316	115,292	99%	135,000	18,000	15.4%
6510	Medicare Contribution	27,500	25,479	2,021	27,796	101%	32,000	4,500	16.4%
6520	Unemployment Tax - SUI	3,500	2,884	616	3,146	90%	3,500	-	0.0%
6600	Group Medical Insurance	325,000	206,869	118,131	225,675	69%	300,000	(25,000)	-7.7%
6605	Retirement Medical Benefits	25,000	13,661	11,339	14,903	60%	20,000	(5,000)	-20.0%
6610	Life Insurance	7,300	4,809	2,492	5,246	72%	7,300	-	0.0%
6615	Short / Long Term Disability	26,000	14,197	11,803	15,487	60%	26,000	-	0.0%
6620	Worker's Compensation	50,000	38,650	11,350	42,164	84%	50,000	-	0.0%
6640	Dental Insurance	21,000	9,746	11,254	10,632	51%	19,000	(2,000)	-9.5%
6650	Uniform Allowance	11,500	8,533	2,967	9,308	81%	11,500	-	0.0%
<b>Total Salaries and Benefits</b>		<b>\$ 3,143,763</b>	<b>\$ 2,641,288</b>	<b>\$ 502,475</b>	<b>\$ 2,881,078</b>	<b>92%</b>	<b>\$ 3,289,900</b>	<b>\$ 146,137</b>	<b>4.6%</b>
7090	Pooled Liability Insurance	60,000	76,236	(16,236)	76,236	127%	80,000	20,000	33.3%
7091	Property Insurance	15,000	25,878	(10,878)	25,878	173%	28,000	13,000	86.7%
7093	Crime Policy	1,000	849	151	849	85%	1,200	200	20.0%
7094	Public Entity Physical Damage	10,000	9,408	592	9,408	94%	10,000	-	0.0%
7110	New Employee Physicals/Exp	2,500	1,845	655	2,013	81%	2,500	-	0.0%
7121	Property Maintenance	65,000	83,739	(18,739)	89,764	138%	70,000	5,000	7.7%
7122	Vehicle Maintenance	13,000	12,921	79	14,096	108%	15,000	2,000	15.4%
7126	Coll - Equipment Rental	1,000	-	1,000	-	0%	1,000	-	0.0%
7656	Plant Equipment Rental	5,000	-	5,000	-	0%	5,000	-	0.0%
7127	Coll - Safety Equipment	8,000	488	7,512	532	3%	8,000	-	0.0%
7659	Safety Expenses	5,000	2,514	2,486	2,743	55%	5,000	-	0.0%
7129	Lift Station Parts	30,000	16,018	13,982	17,474	58%	30,000	-	0.0%
7133	VacCon Equipment / Repairs	15,000	11,546	3,454	12,596	84%	15,000	-	0.0%
7134	CCTV Equipment / Repairs	15,000	1,078	13,922	1,176	8%	15,000	-	0.0%
7136	Misc Collection Tools/Supplies	10,000	4,781	5,219	5,216	52%	10,000	-	0.0%
7138	Jetter Truck Equipment / Repairs	8,000	3,466	4,534	3,781	47%	6,000	(2,000)	-25.0%
7150	Mechanical Maintenance	5,000	1,810	3,190	1,975	39%	5,000	-	0.0%
7200	General Operating Supplies	10,000	8,343	1,657	9,101	91%	10,000	-	0.0%
7201	Drinking, Bottled Water	2,500	1,527	973	1,666	67%	2,500	-	0.0%
7202	Gloves	8,000	6,188	1,812	6,751	84%	8,000	-	0.0%
7205	Community & Employee Goodwill	6,000	1,348	4,652	1,471	25%	6,000	-	0.0%

**DRAFT PROPOSED BUDGET FOR FISCAL YEAR 2023-24**

A/C No	DESCRIPTION	FY2022-23 Approved Budget	BASED ON ACTUAL EXPENSES THROUGH 5/31/2023				FY2023-24 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
			Actual Expense	Balance Remaining	Projected Year End	Projected % of Budget			
7220	Mailing / Shipping Expenses	5,000	585	4,415	638	13%	5,000	-	0.0%
7430	Memberships	60,000	50,775	9,225	55,391	92%	50,000	(10,000)	-16.7%
7440	Miscellaneous Expenses	2,500	-	2,500	-	0%	2,500	-	0.0%
7450	Office Expenses	15,000	10,679	4,321	11,650	78%	15,000	-	0.0%
7452	Scanning & Shredding	10,000	-	10,000	-	0%	10,000	-	0.0%
7454	Books/Subscriptions	2,000	813	1,187	887	44%	2,000	-	0.0%
7456	Computer Hardware/Software	37,500	16,577	20,923	18,084	48%	37,500	-	0.0%
7461	Prof Services - Legal	70,000	84,270	(14,270)	101,931	146%	100,000	30,000	42.9%
7462	Prof Services - Accounting	45,000	24,470	20,530	26,695	59%	45,000	-	0.0%
7463	Prof Services - Engineering	50,000	4,226	45,774	4,610	9%	100,000	50,000	100.0%
7464	Prof Services - Computer	60,000	45,792	14,208	49,955	83%	60,000	-	0.0%
7466	Prof Services - Human Resources	10,000	12,384	(2,384)	13,510	135%	12,000	2,000	20.0%
7467	Prof Services - Special Legal	50,000	18,403		18,403		25,000	(25,000)	-50.0%
7500	Public Outreach/Education	75,000	-	75,000	-	0%	10,000	(65,000)	-86.7%
7506	Administrative Fees	30,000	27,694	2,306	30,212	101%	30,000	-	0.0%
7508	Collection/Treatment Fines	10,000	-	10,000	-	0%	10,000	-	0.0%
7510	Contracted Services/Labor	95,000	84,557	10,443	87,744	92%	95,000	-	0.0%
7530	Notices / Ads for Publication	3,000	2,345	655	2,558	85%	3,000	-	0.0%
7610	Furniture & Fixtures	10,000	1,933	8,067	2,109	21%	10,000	-	0.0%
7641	NPDES Permit Requirements - Lab	15,000	14,808	192	16,154	108%	17,000	2,000	13.3%
7645	NPDES Permit Requirements - Ops	50,000	29,641	20,359	32,336	65%	100,000	50,000	100.0%
7650	Election Expenses	7,000	-	7,000	-	0%	-	(7,000)	-100.0%
7652	Biosolids Disposal	60,000	59,141	859	64,517	108%	65,000	5,000	8.3%
7653	Chemicals for Plant	220,000	292,213	(72,213)	318,778	145%	300,000	80,000	36.4%
7654	Generator Servicing - Plant	10,000	2,140	7,860	2,335	23%	10,000	-	0.0%
7655	Hazardous Materials Disposal	2,000	231	1,769	252	13%	2,000	-	0.0%
7657	Plant Maintenance Materials	75,000	83,153	(8,153)	90,712	121%	90,000	15,000	20.0%
7658	Plant Maintenance Projects	5,000	4,837	163	5,277	106%	5,000	-	0.0%
7661	Polymer	10,000	9,665	335	10,544	105%	10,000	-	0.0%
7662	Small Tools/ Equipment - Plant	4,000	3,072	928	3,351	84%	4,000	-	0.0%
7670	Special Projects	115,000	1,800	113,200	1,964	2%	120,000	5,000	4.3%
7671	Asset Management	100,000	16,632		18,144		97,000	(3,000)	-3.0%
7675	COVID-19 Expenses	35,000	10,466	24,534	11,417	33%	-	(35,000)	-100.0%
7681	2023 Winter Storm	-	54,865		54,865		-	-	N/A
7700	Lab Consumables	32,000	25,442	6,558	27,755	87%	32,000	-	0.0%
7702	Lab Equipment Maintenance	10,000	14,278	(4,278)	15,576	156%	10,000	-	0.0%
7703	Contract Laboratory Analyses	10,000	8,736	1,264	9,530	95%	10,000	-	0.0%
7704	ELAP Accreditation	-	120	(120)	131	100%	-	-	N/A
7722	Board Training/Conf. Registration	2,500	-	2,500	-	0%	2,500	-	0.0%
7723	Board Meetings/Travel Expenses	1,000	556	444	607	61%	1,000	-	0.0%

## DRAFT PROPOSED BUDGET FOR FISCAL YEAR 2023-24

		BASED ON ACTUAL EXPENSES THROUGH 5/31/2023							
A/C No	DESCRIPTION	FY2022-23 Approved Budget	Actual Expense	Balance Remaining	Projected Year End	Projected % of Budget	FY2023-24 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
7724	Staff Training/Conf. Registration	15,000	10,608	4,392	11,572	77%	15,000	-	0.0%
7725	Staff Travel Expenses	15,000	5,032	9,968	5,489	37%	10,000	(5,000)	-33.3%
7726	Staff Certifications/Licenses	8,000	6,766	1,234	7,381	92%	8,000	-	0.0%
7727	OSHA Required Training	5,000	1,985	3,015	2,165	43%	5,000	-	0.0%
7728	Safety Boot Allowance	4,500	2,931	1,569	3,197	71%	4,500	-	0.0%
7729	Apparel and Uniforms	2,500	-	2,500	-	0%	2,500	-	0.0%
7731	Local Meeting Expenses	2,500	805	1,695	878	35%	2,500	-	0.0%
7740	Fuel and Oil	25,000	20,886	4,114	22,785	91%	25,000	-	0.0%
7761	Water	15,000	6,460	8,540	7,047	47%	10,000	(5,000)	-33.3%
7762	Natural Gas	5,000	4,969	31	5,421	108%	5,500	500	10.0%
7763	Electricity	175,000	167,888	7,112	183,151	105%	215,000	40,000	22.9%
7766	Trash & Recycling Service	16,000	15,827	173	17,266	108%	17,000	1,000	6.3%
7767	Communications	18,000	14,551	3,449	15,874	88%	18,000	-	0.0%
7768	Telephone - Cellular	12,000	11,537	463	12,586	105%	12,000	-	0.0%
<b>Total Operating Expenses</b>		<b>\$ 2,017,000</b>	<b>\$ 1,557,527</b>	<b>\$ 395,170</b>	<b>\$ 1,686,156</b>	<b>84%</b>	<b>\$ 2,180,700</b>	<b>\$ 163,700</b>	<b>8.1%</b>
<b>Total Expenses</b>		<b>5,160,763</b>	<b>4,198,815</b>	<b>897,645</b>	<b>4,567,234</b>	<b>88%</b>	<b>5,470,600</b>	<b>309,837</b>	<b>6.0%</b>

PROPOSED Fiscal Year 2023-24 Capital Improvement Program (CIP)

Collections:

Project No.	Description	Estimated Cost	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
C001	Collection System Condition Assessment & Prioritization Plan	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000	25.0%
C002	Highway 101 Sewer Main Protect-In-Place	\$ 1,700,000	\$ 860,000	\$ 1,700,000	\$ 840,000	97.7%
C003	Large Diameter Sewer Main Rehabilitation - Design	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
C005	Manhole rehab project (Lining)	\$ 100,000	\$ 25,000	\$ 100,000	\$ 75,000	300.0%
C009	Emergency Bypass Pumper	\$ 80,000	N/A	\$ 80,000	N/A	N/A
C010	FEMA Rehabilitation - Design/Permitting	\$ 125,000	N/A	\$ 125,000	N/A	N/A
C010	FEMA Rehabilitation - Construction	\$ 950,000	N/A	\$ 950,000	N/A	N/A
CMAN	Manhole Adjustments	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
CEME	Collection O/M Emergencies	\$ 50,000	\$ 30,000	\$ 50,000	\$ 20,000	66.7%
CEQU	Equipment Replacement	Various	\$ 459,000	\$ 830,000	\$ 371,000	80.8%
<b>Collections Total</b>			<b>\$ 1,549,000</b>	<b>\$ 4,020,000</b>	<b>\$ 1,316,000</b>	<b>85.0%</b>

Lift Stations:

Project No.	Description	Estimated Cost	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
L001	Lift Station Condition Assessment & Prioritization Plan	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	0%
L002	Channel Lift Station Improvement	\$ 840,000	\$ 60,000	\$ 420,000	\$ 360,000	600%
LEME	Lift Station Emergency Repairs	\$ 120,000	\$ 30,000	\$ 30,000	\$ -	0%
<b>Lift Stations Total</b>			<b>\$ 140,000</b>	<b>\$ 500,000</b>	<b>\$ 360,000</b>	<b>257%</b>

Treatment & Laboratory:

Project No.	Description	Estimated Cost	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
T001	Electrical Rehabilitation & Aeration Blower Replacement Project - Design	\$ 200,000	\$ 240,000	\$ 200,000	\$ (40,000)	-17%
T001	Electrical Rehabilitation & Aeration Blower Replacement Project - Construction	\$ 2,000,000	\$ 1,200,000	\$ 2,000,000	\$ 800,000	N/A
T002	Skimmer Troughs Installation	\$ 70,000	N/A	\$ 70,000	N/A	N/A
T003	SCADA System Improvements	\$ 50,000	\$ 100,000	\$ 50,000	\$ (50,000)	-50%
T005	IPS Channel Improvements - Design	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%
T011	Bar Screen Design	\$ 75,000	N/A	\$ 75,000	N/A	N/A
T012	Clarifier Maintenance	\$ 220,000	N/A	\$ 220,000	N/A	N/A
T013	Bisulfate Tank Replacement	\$ 75,000	N/A	\$ 75,000	N/A	N/A
TEME	Treatment O/M Emergencies	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0%
<b>Treatment &amp; Laboratory Total</b>			<b>\$ 1,680,000</b>	<b>\$ 2,830,000</b>	<b>\$ 710,000</b>	<b>42%</b>

**Facilities:**

Project No.	Description	Estimated Cost	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
F001	Maintenance Building Restroom Alterations - Design	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	N/A
F006	Admin/Operations Roof Replacement	\$ 50,000	\$ 65,000	\$ 60,000	\$ (5,000)	N/A
<b>Facilities Total</b>			<b>\$ 80,000</b>	<b>\$ 75,000</b>	<b>\$ (5,000)</b>	<b>-6%</b>

**Sewer Main Extensions:**

Project No.	Description	Estimated Cost	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23	% Increase From FY 2022-23
S001	Septic to Sewer Strategic Plan	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0%
<b>Sewer Main Extensions Total</b>			<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0%</b>

Program	2022/2023 Approved Budget	2023/2024 Proposed Budget	\$ Increase From FY 2022-23
Collections	\$ 1,549,000	\$ 4,020,000	\$ 2,471,000
Lift Stations	\$ 140,000	\$ 500,000	\$ 360,000
Treatment & Laboratory Facilities	\$ 1,680,000	\$ 2,830,000	\$ 1,150,000
Sewer Main Extensions	\$ 80,000	\$ 75,000	\$ (5,000)
<b>Total</b>	<b>\$ 3,519,000</b>	<b>\$ 7,495,000</b>	<b>\$ 3,976,000</b>

## Variances From FY 2022-23 Approved Budget vs. FY 2022-23 Estimated Actuals

Account	Title	FY 2022-23 Budget	FY22-23 Est. Actuals	Variance	Explanation
6100	Regular Salaries	1,910,563	1,882,044	28,519	The District held a vacant position for half of the fiscal year while the General Manager evaluated the best possible use of that position for the District and its goals. FY 2023-24 Proposed Budget has been set up at \$2,099,000 to account for that position being filled in the Administrative Division of the District.
6105	Board Salaries	52,800	37,824	14,976	Board Salaries came in lower primarily due to a lower number of meetings than estimated during the FY 2022-23 coupled with one Board Member election to forego their compensation.
6300	Overtime	30,000	8,963	21,037	Non-exempt employees can elect to take Overtime Pay or Comp Time Off. During the Fiscal Year more employees elected CTO, and as such overtime costs weren't as high. This is hard to predict from year to year as it is at the discretion of the employee whether to take overtime pay or comp time.
6400	CalPERS Contribution	435,000	389,859	45,141	District turnover from Classic CalPERS members during the fiscal year was higher than anticipated, and the District had a vacant FTE for half of the Fiscal Year. FY 2023-24 Proposed Budget has been set up at \$415,000 to account for the filling of the vacant position in conjunction with higher salaries.
6410	Employee Benefits	65,000	50,946	14,054	District turnover from Classic CalPERS members during the fiscal year was higher than anticipated, and the District had a vacant FTE for half of the Fiscal Year. FY 2023-24 Proposed Budget has been set up taking these factors into account.
6600	Group Medical Insurance	325,000	225,675	99,325	FY 2022-23 Medical Premiums reduced by 10% after budget had been developed. District operated with one less FTE for half of the fiscal year. FY 2023-24 Proposed Budget has been set up at \$300,000 to account for 1) filling vacant FTE, 2) guidance from ACWA that PPO Premiums will increase by at least 10% and HMO Premiums will increase by approximately 15%, and 3) labor negotiations increased the contribution for Post-2018 Employees by up to \$400/mo, depending on plan elections.
6605	Retirement Medical Costs	25,000	14,903	10,097	The District's PPO plan decreased 10% in FY 2022-23 but the budget was developed assuming an increase (estimates were not available this year during the budget development phase). Estimates are available this year and have been factored into the FY 2023-24 budget.
6640	Dental Insurance	21,000	10,632	10,368	Dental costs were anticipated to increase during the FY 2022-23 budget development cycle but remained the same. Estimates received state the premiums will go up in FY 2023-24, and has been factored into next year's budget.
7090	Pooled Liability Insurance	60,000	76,236	(16,236)	Pooled Liability Insurance estimates don't come out during budget development. Premiums for FY 2022-23 came in much higher than the previous year due to several claims occurring in FY 2021-22 with ACWA agencies. Increase has been factored into FY 2023-24 Budget
7091	Property Insurance	15,000	25,878	(10,878)	Property Insurance Premiums came in very close to budgeted figures, but \$10,000 in deductible expenses for the Roof Repair incident made this item go over budget

7121	Property Maintenance	65,000	89,764	(24,764)	Overage in property maintenance expenditures occurred as a result of the Maintenance Building Roof repair due to a tree falling on the facility. Expenditures (less the \$10,000 in deductibles) were incurred in this line item but were also reimbursed by Insurance. That revenue was accounted for as non-operating revenue and not an offset of expenditures, pursuant to Accounting Guidelines.
7129	Lift Station Parts	30,000	17,474	12,526	Minor repairs to Lift Stations were less than anticipated for FY 2022-23, so there wasn't a need to expend the entire budget. Same budget has been rolled forward to FY 2023-24 as repairs are not easily predictable and need to be done immediately upon identifying an issue.
7134	CCTV Equip/Repairs	15,000	1,176	13,824	Fortunately the CCTV truck didn't require much maintenance during Fiscal Year 2022-23. As these costs are unpredictable the same budget has been rolled forward to FY 2023-24.
7452	Scanning & Shredding	10,000	-	10,000	A planned FY 2022-23 project connected to the Document Management System work did not begin in FY 2023-24. This project has been rolled forward to the FY 2023-24 budget.
7456	Computer Hardware/Software	37,500	18,084	19,416	Projects that were anticipated to begin in FY 2022-23 that required software to implement were not started. Budget for those items have been included in FY 2023-24, so the same budget has rolled forward.
7461	Prof Svs - Legal	70,000	101,931	(31,931)	General Legal Counsel costs continued to increase more than anticipated during FY 2022-23. This has been factored into the FY 2023-24 budget.
7462	Prof Svs - Accounting	45,000	26,695	18,305	Upgrading SAGE and adding an ACH module was planned in FY 2022-23 but was not started. As such total accounting expenditures came in lower than anticipated. The ACH project has been included in the FY 2023-24 budget and as such the Prof Services - Accounting budget has not changed.
7463	Prof Svs - Engineering	50,000	4,610	45,390	The Engineering Program in FY 2022-23 was dominated by the Lilac Oak-Grove Sewermain Extension Project and the Highway 101 Relocation Project, both of which were CIP Activities. The Engineering Program has several projects planned for the Operations unit in FY 2023-24 and has been increased as such.
7467	Prof Svs - Special Legal	50,000	18,403	31,597	This line item was comprised of two contracts for FY 2022-23: 1) Legal Counsel for SEIU Negotiations (\$25,000) and 2) Legal Counsel for Consolidation Items. Most of the expenditures were for Negotiations, with Consolidation coming in at approximately \$1,000. Since Negotiations are complete and Consolidation is still ongoing, only \$25,000 has been factored into the FY 2023-24 budget.
7500	Public Outreach	75,000	-	75,000	The Board added this line item at the FY 2022-23 Budget Hearing. No money was spent during the year. \$10,000 has been factored into the 2023-24 Budget per Board direction at the 6/8/2023 Budget Meeting.
7645	NPDES Permit - Ops	50,000	32,336	17,664	Permit fees came in lower than anticipated, however the new permit has several requirements to undertake during FY 2023-24 and have been factored into that budget.
7653	Chemicals for Plant	220,000	318,778	(98,778)	Chemical expenditures was a topic discussed at great length during FY 2022-23. The District went out to bid to procure more favorable chemical price terms and new estimates have been factored into the FY 2023-24 budget.
7657	Plant Maint Materials	75,000	90,712	(15,712)	The cost of many of the plants main maintenance materials (piping, etc.) raised significantly with inflation during FY 2022-23. This has been factored into the FY 2023-24 budget.

7670	Special Projects	100,000	1,964	98,036	Several large projects planned in FY 2022-23 did not start, but are anticipated to be completed during FY 2023-24. Projects include a District Rate Study (\$50,000), an SSMP Audit and Update (\$35,000), and a Document Management System (\$20,000). These projects have rolled forward to the FY 2023-24 budget.
7671	Asset Management	100,000	18,144	81,856	Two large projects anticipated to begin in FY 2022-23 either never started or started late in the Fiscal Year. Anticipated remaining costs for these projects have been factored into the FY 2023-24 budget (GIS Support Services (\$27,000) and implementation of a Computerized Maintenance Management System (\$60,000).
7675	COVID-19	35,000	11,417	23,583	This line item was added by the Board during the FY 2022-23 Budget Meeting, and there wasn't a huge demand for COVID supplies. This line item has been eliminated for FY 2023-24, with any budget for COVID tests in FY 2023-24 coming out of Office Supplies in the future.
7681	2023 Winter Storm	-	54,865	(54,865)	There is no way to budget for disasters; these monies are part of the FEMA Reimbursement process and will more likely than not be received during FY 2023-24.
		<b>3,966,863</b>	<b>3,529,313</b>	<b>437,550</b>	