



**STAFF REPORT  
CHINO BASIN WATER CONSERVATION DISTRICT  
BOARD MEETING**

**MEETING DATE:** June 12, 2023                                  **AGENDA ITEM:** DI 10  
**FROM:** Elizabeth Skrzat, General Manager  
**SUBJECT:** Adopt the Annual Budget for Fiscal Year 2023-2024  
**ATTACHMENTS:** 1) Proposed FY 23-24 Budget  
2) FY 23-24 Budget Narrative  
3) Summary of Proposed Budget Revisions

**RECOMMENDATION**

Review, discuss and adopt the Annual Budget for Fiscal Year 2023-2024 as recommended by the Finance Committee.

**FISCAL IMPACT**

The Proposed Fiscal Year 2023-24 Budget totals \$4,157,500 and is supported by \$4,327,700 in revenues, allowing for an increase in reserves of \$170,200.

**BACKGROUND**

The proposed budget reflects the District’s mission to sustain a regional water supply through public stewardship by engaging the public through demonstration, education, and percolation strategies to ensure our region’s water needs are efficiently met. The budgeting process was a collaborative process, in which all the managers of each department met with the General Manager and the District’s accountant from Eide Bailey to set forth priorities and develop programs.

Notably, the budget does not yet include a line item for purchasing water. One reason is that it is possible that the Board may opt to purchase water during FY 22-23, or to not purchase water at all. Furthermore, there is currently no Board direction on how much water to buy or how much money to spend. Staff recommends that once the decision is made, the Board approve a budget amendment at that time approving the use of reserve funds for that purpose.

## **ISSUES/ANALYSIS**

### ***Fiscal Year 2023-2024 Revenues***

District revenues are primarily supported by property taxes which are collected by the County of San Bernardino. FY 23-24 is budgeted with a 2% increase to projected FY 22-23 results. This projected 2% increase excludes the RDA Pass-Thru assessment revenues, which are conservatively budgeted at the projected year-end revenues for FY 22-23. It is important to note that over the past 20 years, the average rate of increase of property taxes has been approximately 7%. However, staff strongly supports the fiscally conservative practice of budgeting at a 2% increase as it is difficult, if not impossible, to know how tax revenues will behave in any specific year.

The District is enrolled in the Teeter Program, which enables full collection of property tax revenues allocated to CBWCD each year regardless of delinquency and penalty payments. The county government then collects and keeps the delinquency and penalty payments, but the District is protected against non-payment of property taxes. However, the Teeter Program is not available for RDA Pass-Thru funds.

### ***Fiscal Year 2023-2024 Expenditures***

District Wages considers full staffing for the full 12 months, as well as medical benefits and retirement expenses. Staff proposes allocating \$2,161,000 in wages, taxes, and benefits, which is \$114,900, or 5% higher than the FY 22-23 budget for total compensation as adopted by the Board in June 2022, which was \$2,046,100. However, of that increase, \$84,017 is dedicated for only a temporary increase for up to two years in order to provide staff training prior to the planned retirement of a staff member in a key position.

Total compensation is budgeted at 49% of overall projected revenue, which is consistent with past District budgets. The percentage of staff costs to projected non-grant revenue is lower than the original adopted budget for FY 22-23, in which staff expense (\$2,046,100) was budgeted 51% of projected non-grant revenue (\$3,982,800).

During the Finance Committee review and the Board Budget Study session, some suggestions were made. Additionally, staff costs were overestimated in the original draft budget and an adjustment is found in this version of the budget. Staff added two capital items, including an asphalt driveway for Ely Basin No. 3 (\$20,000) and an ornamental iron fence for part of the College Heights property (\$15,000). New staff put in a request for agenda management software (\$12,000). All of these changes can be found on **ATTACHMENT 3**, Summary of Proposed Budget Revisions.

Proposed Budget  
Fiscal Year 2023/24

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2022/23 Projected Ending</b>	<b>FY 2023/24 Proposed Budget</b>
<b>1 Revenue</b>			
2 Property Tax & Assessment Revenue	\$ 2,680,800	\$ 2,748,400	\$ 2,803,400
3 Redevelopment Agency ABx1 26	1,230,900	1,267,100	1,267,100
4 Interest Income	120,600	217,300	221,700
5 Miscellaneous Income	35,500	31,800	35,500
<b>6 Total Revenue - Non-Grant</b>	<b>4,067,800</b>	<b>4,264,600</b>	<b>4,327,700</b>
7 Grant Proceeds (Capital)	620,850	620,850	-
<b>8 Total Revenue</b>	<b>4,688,650</b>	<b>4,885,450</b>	<b>4,327,700</b>
<b>9 Expenditures</b>			
<b>10 Salaries &amp; Benefits</b>			
11 Employee Wages - Salaried	546,000	525,100	645,300
12 Employee Wages - Hourly	654,900	603,300	833,100
13 Employee Wages - Interns	20,700	18,300	72,000
14 Health Benefits	235,550	249,700	257,600
15 Payroll Taxes	103,300	93,500	125,900
16 CalPERS Retirement Normal Costs	101,900	98,900	130,100
17 CalPERS Retirement UAL (Required)	48,900	48,900	48,900
18 Education, Training & Travel	41,200	36,300	48,100
<b>19 Total Salaries &amp; Benefits</b>	<b>1,752,450</b>	<b>1,674,000</b>	<b>2,161,000</b>
<b>20 General &amp; Administrative</b>			
21 Legal	50,000	29,700	50,000
22 Engineering	10,000	-	10,000
23 Audit & Accounting	87,200	98,000	80,000
24 General Consulting	165,500	156,400	131,000
25 Insurance	90,000	93,000	93,000
26 Board of Directors	98,400	99,200	113,100
27 Election Expenses	30,000	30,000	-
28 Dues & Subscriptions	45,200	45,200	45,200
29 Office Utilities	31,500	37,000	39,500
30 Agenda Management Software	-	-	12,000
31 Computer/IT Support	40,400	40,400	43,700
32 Office Equipment & Supplies	59,400	55,900	50,100
33 Telecommunications	19,000	19,000	19,500
34 Maintenance/Janitorial	17,300	17,300	17,300
35 Banking, Payroll & Collection Fees	17,900	18,100	22,700
36 Recruitment	3,000	3,000	5,000
<b>37 Total General &amp; Administrative</b>	<b>\$ 764,800</b>	<b>\$ 742,200</b>	<b>\$ 732,100</b>

**Proposed Budget  
Fiscal Year 2023/24**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2022/23 Projected Ending</b>	<b>FY 2023/24 Proposed Budget</b>
38 <b>Facilities &amp; Operations</b>			
39 Basin Percolation Maintenance	\$ 100,300	\$ 99,500	\$ 101,000
40 Landscape & Irrigation	63,500	63,500	75,100
41 Fencing	30,000	30,000	42,000
42 Structural Maintenance	43,300	44,400	42,000
43 Signage	7,000	10,300	4,500
44 Hardscape	18,500	18,500	9,200
45 Facilities	10,000	-	10,000
46 Equipment & Vehicles	28,500	25,800	33,200
47 Uniforms	17,400	17,400	10,700
48 Weed Abatement & Pest/Critter Control	34,200	35,400	38,200
49 Trash Cleanup & Disposal	15,000	15,000	15,000
50 Utilities, Permits, Fees & Miscellaneous	14,000	12,700	14,000
51 <b>Total Facilities &amp; Operations</b>	<b>381,700</b>	<b>372,500</b>	<b>394,900</b>
52 <b>Public Relations/Education</b>			
53 District Events	50,000	50,100	59,000
54 School Tours	40,000	40,000	40,000
55 Advertising & Strategic Communications	63,300	63,300	63,300
56 Web Design/Maintenance	60,000	60,000	29,000
57 Public Education/Workshops	4,500	4,500	20,000
58 Community Sponsorships	3,000	3,000	2,500
59 Youth Program Supplies	3,500	3,500	1,500
60 Informational Materials	6,000	6,000	3,000
61 Supplies/Giveaways	12,500	12,500	10,000
62 <b>Total Public Relations/Education</b>	<b>242,800</b>	<b>242,900</b>	<b>228,300</b>
63 <b>Capital Expenditures and Pension Management</b>			
64 Capital Expenditures Total	1,495,100	1,362,200	541,200
65 CalPERS UAL Discretionary Payments	85,600	-	-
66 CalPERS Pension Trust Contributions	73,200	19,800	100,000
67 <b>Total Capital Expenditures and Pension Management</b>	<b>1,653,900</b>	<b>1,382,000</b>	<b>641,200</b>
68 <b>Total Expenditures</b>	<b>4,795,650</b>	<b>4,413,600</b>	<b>4,157,500</b>
69 <b>Net Revenue / (Expenditures)</b>	<b>(107,000)</b>	<b>471,850</b>	<b>170,200</b>
70 Use / (Addition) of Unassigned Reserves	107,000	(471,850)	(170,200)
71 <b>Net Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 5-Year Capital Plan Proposed Budget Fiscal Year 2023/24

	A	B	C	D	E
	FY 2022/23 Projected Ending	FY 2023/24 Proposed Budget	FY 2024/25 Projection	FY 2025/26 Projection	FY 2026/27 Projection
<b>1 Capital Expenditures</b>					
2 Montclair Basin No.2 Spillway	\$ 1,019,000	\$ -	\$ -	\$ -	\$ -
3 Montclair Basin No.2 Spillway - Engineering	144,000	-	-	-	-
4 Major Structural Failures	-	100,000	170,000	500,000	500,000
5 Dump Trailer	10,000	-			
6 Waterwise Community Center Equipment Improvements	34,200	-			
7 Permanent Signage - Interpretive and Other	70,000	30,000			
8 Electrical Lighting Systems	25,000	-			
9 Drinking Fountain	10,000	-			
10 Truck	-	65,000			
11 Ely Basin No. 3 - Asphalt Driveway		20,000			
12 Amphitheatre Roof and Upgrades	-	262,000			
13 College Heights - Iron Fencing	-	15,000			
14 Watering Tank Trailer	-	-	30,000	-	-
15 Waterwise Community Center Lobby Remodel <sup>1</sup>	-	-	-	-	-
16 Brooks Basin Fence	-	-	300,000	300,000	-
17 Natural Playground <sup>2</sup>		-			
18 Contingency - 10% of Total	50,000	49,200	50,000	80,000	50,000
<b>19 Total Capital Expenditures</b>	<b>\$ 1,362,200</b>	<b>\$ 541,200</b>	<b>\$ 550,000</b>	<b>\$ 880,000</b>	<b>\$ 550,000</b>
<b>20 Grant Proceeds</b>					
21 MWD Stormwater Pilot Program Grant	(320,850)	-	-	-	-
22 ARPA (SB County)	(300,000)	-	-	-	-
<b>23 Total Grant Proceeds</b>	<b>\$ (620,850)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>24 Net Capital Expenditures (District-Funded)</b>	<b>\$ 741,350</b>	<b>\$ 541,200</b>	<b>\$ 550,000</b>	<b>\$ 880,000</b>	<b>\$ 550,000</b>

<sup>1</sup> Project budget of \$250,000 removed from 5-year capital plan and replaced with Natural Playground project

<sup>2</sup> Project added without a budget, as a placeholder, to improve the outdoor space and to replace the lobby remodel

## Chino Basin Water Conservation District

### FY 24 Proposed Budget

## General Fund Revenue and Expenses

### Revenue

**Line 2 Property Tax & Assessment Revenue** includes Ad Valorem tax revenue levied by San Bernardino County. Increase 2% over FY 23 projected actual revenue.

**Line 3 – Redevelopment Agency ABx126** includes collections remitted by the successor agency of the former Redevelopment Agency (RDA) in compliance with ABX 126 and AB 1484. No increase over FY 23 projected actual revenue.

**Line 4 – Interest Income** includes earnings from cash and investments held with Wells Fargo Bank, CalTrust, and Local Agency Investment Fund (LAIF). Increase 2% over FY 23 projected actual revenue.

**Line 5 – Miscellaneous Income** includes the Inland Empire utility agreement revenue, land lease revenue, credit card incentives, and other unpredictable sources of revenue. No increase over FY 23 budget.

**Line 6 – Total Revenue – Non-Grant** includes annual recurring revenue, excluding grant revenue. 2% Increase from FY 23 projected actual revenue.

**Line 8 – Total Revenue** includes annual recurring revenue and grant revenue. Decrease 11% due to the completion of grant-funded capital projects. Grant revenue is not considered or anticipated for general fund expenses.

### Expenses

**Line 11 –Employee Wages - Salaried** includes employee wages for salaried employees. FY 23 mid-year budget was reduced to account for unfilled positions. Increase for FY 24 over FY 23 budget includes a 2.5% step increase and 5% cost of living increase for current employees and the filled Administrative Services Manager position (ASM).

**Line 12 – Employee Wages - Hourly** includes employee wages for hourly employees. FY 24 budget includes a 2.5% step increase and 5% cost of living increase for current employees and the addition of a full-time administrative assistant and a part-time receptionist.

**Line 13 – Employee Wages - Interns** includes wages budgeted for four internship positions. Increase for full funding by the District, previously partially grant-funded.

**Line 14 – Health Benefits** include the District’s contribution toward health, dental, vision, life, and disability insurance benefits for employees. Increase 3% over FY 23 projected actual expenses for rate increases.

**Line 15 – Payroll Taxes** includes the District’s portion of Federal and State taxes. Increase in line with increased employee wages, including the Administrative Services Manager and two new positions.

## **Chino Basin Water Conservation District**

### **FY 24 Proposed Budget**

**Line 16 – CalPERS Retirement Normal Costs** includes the District’s portion of employee retirement benefits. Increase in line with increased employee wages, including the Administrative Services Manager and two new positions.

**Line 17 – CalPERS Unfunded Actuarial Liability Payment** is the annual payment required to pay down the unfunded accrued liability. No increase over FY 23 budget and decreased significantly over prior years due to the large payment made in FY 23.

**Line 18 Education, Training & Travel** includes expenses for tuition reimbursements, staff education, various conferences, mileage, food per diem and hotels for travel. Increase 33% over FY 23 projected actual expenses due to a reduced FY 23 budget at mid-year, higher costs, and additional training and education opportunities for staff.

**Line 21 – Legal** includes various legal expenses. Maintain consistent budget year to year.

**Line 22 - Engineering** includes general engineering changes to the basin, inspections, and improvement recommendations. Maintain consistent budget year to year.

**Line 23 – Audit and Accounting** includes external audit and accounting services. Decrease over FY 23 projected actual expenses due to the filled Administrative Services Manager position and the outsourcing of payroll processing.

**Line 24 – General Consulting** includes contracts for graphic design, grant writing, human resource consulting, communication consulting, and other miscellaneous services, including planning for 75<sup>th</sup> Anniversary events. Decrease 16% due to the completion of the interpretive signage project, street frontage signage, and event promotions templates.

**Line 25 – Insurance** includes property, liability, and worker’s compensation insurance. No net increase based on insurance quotes.

**Line 26 – Board of Directors** includes meeting stipends, meals, conferences, health and life insurance, mileage, travel, and miscellaneous expenses. Increase 14% due to increased stipend per day of service, increased meeting and conference attendance, and travel.

**Line 27 Election Expenses** includes Board member election expenses every other year.

**Line 28 Dues & Subscriptions** includes community and professional organization dues and subscriptions. No increase over FY 23 budget and projected actual expenses.

**Line 29 Office Utilities** includes gas, electricity, and water charges for the District. Increase 7% due to higher gas prices.

**Line 30 – Agenda Management Software** includes a proposal for software to effectively structure, organize, and distribute meeting agendas. New line for FY 24.

**Line 31 – Computer/Information Technology Support** includes computer software, maintenance, and technology services. Increase 8% for higher contract and subscription costs.

## Chino Basin Water Conservation District

### FY 24 Proposed Budget

**Line 32 - Office Equipment & Supplies** includes copier lease and maintenance expenses, office furniture, computer and printer supplies, postage, and miscellaneous expenses. Decrease 10% due to office furniture purchased in FY 23.

**Line 33 - Telecommunications** includes phone, wireless, and internet services. Increase 3% for anticipated higher rates.

**Line 34 - Maintenance/Janitorial** includes routine facility maintenance, cleaning services, and supplies. No increase for FY 24.

**Line 35 - Banking, Payroll, & Collection Fees** includes payroll processing, banking, and County tax collection fees. Increase 25% due to the outsourcing of payroll processing. This replaces accounting consultant expenses, staff time, and provides stability.

**Line 36 - Recruitment** includes costs of recruiting for vacant employment position. Increase to maintain a consistent budget year to year.

**Line 39 - Percolation Maintenance** includes ripping the floor of the basins, tract walking, and other activities designed to increase percolations rates. Increase 2% for anticipated costs.

**Line 40 - Landscape and Irrigation** includes grounds maintenance, landscaping services, irrigation expenses, small tool purchases, and supplies. Increase 18% for replacement plants, new irrigation installation, and backflow testing, formerly budgeted in structural maintenance.

**Line 41 - Fencing** includes maintenance and repairs for various District fences. Increase 40% for garden fence painting.

**Line 42 - Structural Maintenance** includes HVAC maintenance, security maintenance, painting, parking lot resurfacing, and other various projects. Decrease 5% for transfer of backflow testing to the Landscape and Irrigation line.

**Line 43 - Signage** includes non-capitalized building and garden signage. Decrease due to limited signage replacements anticipated.

**Line 44 - Hardscape** includes concrete work, stucco repair and road repair. Decrease due to limited projects anticipated.

**Line 45 - Facilities** includes miscellaneous facility repairs. Maintain consistent budget year to year.

**Line 46 - Equipment & Vehicles** includes vehicles, repair and maintenance, and fuel. Increase for higher fuel costs.

**Line 47 - Uniforms** includes employee uniforms. Decrease from FY 23 projected actual expenses due to two years of uniforms ordered and received in one year.

**Line 48 - Weed Abatement and Pest/Critter Control** includes services required for weed abatement and pest control. Increase 8% to provide protective cover for the llama.



## **Chino Basin Water Conservation District**

### **FY 24 Proposed Budget**

**Line 49 – Trash Cleanup & Disposal** includes trash and green waste services, street cleanup, and miscellaneous disposal services. No increase over FY 23 budget and projected actual expenses.

**Line 50 – Utilities, Permits, Fees & Miscellaneous** includes miscellaneous permits and fees and operating utilities. Increase 10% for higher utility rates.

**Line 53 – District Events** includes various outreach events, the water fair, and the poster art contest. Increase 18% for 75<sup>th</sup> anniversary enhancements.

**Line 54 – School Tours** includes bus expenses for school tours. No increase over FY 23 projected actual expenses.

**Line 55 – Advertising & Strategic Communications** includes mailers, printing, and various promotional pieces to promote the 75<sup>th</sup> Anniversary. No increase over FY 23 projected actual expenses.

**Line 56 – Web Design and Maintenance** includes service agreements to maintain and upgrade the District's website. Decrease due to completion of website overhaul.

**Line 57 – Public Education/Workshops** includes educational workshops for the public. Increase due to a California Native Plant Landscape Certification program.

**Line 58 – Community Sponsorships** includes miscellaneous community sponsorships. Decrease from FY 23 projected actual expenses.

**Line 59 – Youth Program Supplies** includes miscellaneous supplies for youth programming. Decrease from FY 23 projected actual expenses.

**Line 60 – Informational Materials** includes educational workshop brochures and handouts. Decrease from projected actual expenses.

**Line 61 – Supplies/Giveaways** include giveaways for public events and workshops. Decrease from projected actual expenses.

**Line 64 – Capital Expenditures** include capital projects detailed in the 5-year capital plan / proposed budget for FY 24.

**Line 65 – CalPERS UAL Discretionary Payments** included voluntary payments toward the unfunded accrued liability. No payments are budgeted for FY 24.

**Line 66 – CalPERS Pension Trust Contributions** include voluntary payments to the pension trusts. \$100,000 is budgeted for FY24 and decisions to make payments throughout the year will be assessed by staff and the Board.

**Line 69 – Net Revenue/(Expenses)** includes budgeted revenue over expenses. The FY 24 Budget projects an addition to the general fund reserves of \$170,200.

# Chino Basin Water Conservation District

## FY 24 Proposed Budget

### Capital Expenditures

**Line 2 – Montclair Basin No. 2 Spillway** includes contracted services to construct the Montclair Basin Spillway. The project was completed in FY 23.

**Line 3 – Montclair Basin No. 2 Spillway – Engineering** includes contracted services for engineering for the Montclair Basin Spillway. The project was completed in FY 23.

**Line 4 – Major Structural Failures** includes unanticipated structural expenses. The are no projected actual expenses for FY 23. The budgeted is renewed each year.

**Line 5 –Dump Trailer** includes the purchase of a dump trailer. The dump trailer will be purchased in FY 23 and there is no budget for FY 24.

**Line 6 – Waterwise Community Center Equipment Improvements** includes technological board room upgrades. The project was completed in FY 23.

**Line 7 – Permanent Signage – Interpretive and Other** includes the design and installation of district-wide interpretive signage. The interpretive signage was completed in FY 23. Street front signage is budgeted for FY 24.

**Line 8 – Electrical Lighting Systems** includes the purchase of performance lighting. The project was completed in FY 23.

**Line 9 – Drinking Fountain** includes the purchase of a drinking fountain for the District. The project will be completed in FY 23.

**Line 10 – Truck** includes the purchase of a new truck. The truck will be purchased in FY 24.

**Line 11 – Ely Basin No. 3 – Asphalt Driveway** includes a new driveway at the Ely Basin. The driveway will be replaced, rather than repaired in FY 24.

**Line 12 - Amphitheatre Roof & Upgrades** includes construction and installation of a roof over the amphitheater and potential upgrades to the amphitheater. The project is in the initial planning stages.

**Line 13 – College Heights – Iron Fencing** includes new fencing at the College Heights location. The fence is budgeted to be installed in FY 24.

**Line 14 - Watering Tank Trailer** included a purchase of a water tank trailer. The purchase is not anticipated to be made in FY 24 and has been deferred to FY 25.

**Line 15 – Waterwise Community Center (WCC) Lobby Remodel** includes the renovation of the WCC lobby. The renovation budget has been removed from the 5-year capital plan and has been replaced by an natural playground project which is in the conceptual stage.

## **Chino Basin Water Conservation District**

### **FY 24 Proposed Budget**

**Line 16 – Brooks Basin Fence** includes the replacement of the Brooks Basin fence. The replacement has been deferred to FY 25 and FY 26.

**Line 17 – Natural Playground** includes the conceptual planning, design, and construction of natural playground that is proposed to be located at the north end of the Wilderness Park.

**Line 18 - Contingency** includes unanticipated capital expenses and costs higher than budgeted for approved projects. The Contingency budget for FY 24 is 10% of total budgeted projects.

**Line 20 – Total Grant Proceeds** includes grant funding for capital projects. There are no anticipated grant proceeds for FY 24.

**Line 21 – Net Capital Expenditures (District-Funded)** includes the amount budgeted for the use of District funds. \$541,200 is budgeted from general funds for FY 24.

**Chino Basin Water Conservation District  
FY 24 Proposed Budget  
Revisions for Finance Committee Meeting  
5/24/23**

	<b>Original</b>	<b>Revised</b>	<b>Difference</b>
<b>General Fund Expenses</b>			
<b>1</b> 11. Employee Wages - Salaried	667,600	645,300	(22,300)
12. Employee Wages - Hourly	874,500	833,100	(41,400)
13. Employee Wages - Interns	75,600	72,000	(3,600)
14. Health Benefits	261,500	257,600	(3,900)
15. Payroll Taxes	129,900	125,900	(4,000)
16. CalPERS Retirement Normal Costs	135,900	130,100	(5,800)
<b>2</b> 30. Agenda Management Software	-	12,000	12,000
<b>3</b> 31. Computer / Information Technology Support	41,800	43,700	1,900
<b>Capital Expenses</b>			
<b>4</b> 11. Ely Basin No. 3 - Asphalt Driveway	-	20,000	20,000
<b>5</b> 13. College Heights - Iron Fencing	-	15,000	15,000
<b>6</b> 15. WCC Lobby Remodel <b>1</b>	-	-	-
<b>7</b> 17. All-Natural Playground <b>2</b>	-	-	-
<b>8</b> 18. Contingency (10% of added projects)	45,700	49,200	3,500
Net Decrease in Expenses	2,232,500	2,203,900	(28,600)
<b>9</b> 69. Net Revenue / (Expenditures)	141,600	170,200	28,600

- 1** The original proposed budget applied the step increase and the cost of living adjustment (COLA) as of 7/1/23, based on an earlier consideration that is not being proposed for FY 24. The proposed budget for employee wages and related benefits has been decreased to reflect the step increase at 7/1/23 and COLA at 1/1/24.
- 2** A new budget line is being introduced to propose the purchase of agenda management software.
- 3** The revised proposed budget includes an increase for the addition of a social media archiving service.
- 4** The revised proposed budget includes an increase for the addition of an asphalt driveway at Ely Basin No. 3
- 5** The revised proposed budget includes an increase for the addition of iron fencing at College Heights.
- 6** The WCC lobby remodel budget has been removed from the 5-year capital plan. It was budgeted for FY 24/25 and has been replaced by the natural playground project.
- 7** The revised proposed budget includes an increase for the addition of an natural playground project, which replaces the WCC lobby remodel.
- 8** The revised proposed budget includes an increase in Contingency for 10% of the additional projects.
- 9** The net effect of the proposed budget revisions is an increase in the addition to reserves of \$28,600.