



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager *SP*

SUBJECT: Second Quarter Budget to Actual Report

RECOMMENDATION

Receive FY2024-2025 budget to actual report for October 1, 2024 through December 31, 2024 from the General Manager.

BACKGROUND

To provide timely information to the Board and the public, this report provides a comparison of the approved operating budget to actual revenues and expenditures for the first three months of Fiscal Year 2024-2025. The comparison is presented in Attachment 1, and any material differences are discussed in this Staff Report.

DISCUSSION

Budget to Actual

At this point in the fiscal year total expenses are 54% of the budgeted amount; with water expenses at 45%, sewer expenses at 38%, wastewater treatment expenses at 61%, and administration expenses at 47%. Wastewater treatment expenses generally appear high at this point in the fiscal year due to the timing of the wastewater treatment plant construction loan payment. After adjusting for the wastewater treatment plant loan payment, wastewater treatment expenses are at 46% of the budgeted amount. Overall, the expenses appear to be within the expected range at this point in the fiscal year.

FISCAL IMPACT

All expenses and revenues are within expected ranges and a budget amendment is not needed. There is no fiscal impact at this time.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. December 31, 2024, FY2024-2025 Budget to Actual Comparison

Attachment 1

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET
December 31, 2024**

ALL DEPARTMENTS SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Water Revenue					
Water Program Revenue	\$ 495,500	\$ 761,751	\$ 761,750	\$ 266,251	65%
Water General Revenue	10,924	84,213	84,213	\$ 73,289	13%
<i>Total Water Revenue</i>	<u>\$ 506,424</u>	<u>\$ 845,964</u>	<u>\$ 845,963</u>	<u>\$ 339,540</u>	<u>60%</u>
Wastewater Revenue					
Wastewater Program Revenue	\$ 1,472,214	\$ 3,101,621	\$ 3,101,562	\$ 1,629,348	47%
Wastewater General Revenue	2,824	400,746	400,746	\$ 397,922	1%
<i>Total Wastewater Revenue</i>	<u>\$ 1,475,039</u>	<u>\$ 3,502,367</u>	<u>\$ 3,502,308</u>	<u>\$ 2,027,269</u>	<u>42%</u>
Administration Revenue					
Admin Program Revenue	\$ -	\$ -	\$ -	\$ -	
Admin General Revenue	51,199	29,000	29,000	\$ (22,199)	177%
<i>Total Administration Revenue</i>	<u>\$ 51,199</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ (22,199)</u>	<u>177%</u>
Total Revenues	\$ 2,032,661	\$ 4,377,331	\$ 4,377,271	\$ 2,344,610	46%
Water Expenses					
Salaries and Benefits	\$ 100,996	\$ 213,035	\$ 231,332	\$ 130,336	44%
Materials, Supplies, Services	132,979	262,616	269,045	\$ 136,066	49%
Debt Service	9,094	38,158	38,158	\$ 29,064	24%
Capital Equipment	4,184	8,140	8,140	\$ 3,956	51%
Capital Projects	83,414	191,300	191,300	\$ 107,886	44%
<i>Total Water Expenses</i>	<u>\$ 330,666</u>	<u>\$ 713,249</u>	<u>\$ 737,975</u>	<u>\$ 407,309</u>	<u>45%</u>
Wastewater Expenses					
Salaries and Benefits	\$ 358,554	\$ 763,260	\$ 819,724	\$ 461,170	44%
Materials, Supplies, Services	622,187	1,315,157	1,309,199	\$ 687,012	48%
Debt Service	730,417	741,643	741,643	\$ 11,226	98%
Capital Equipment	28,189	66,110	66,110	\$ 37,921	43%
Capital Projects	53	82,000	82,000	\$ 81,948	0%
<i>Total Wastewater Expenses</i>	<u>\$ 1,739,400</u>	<u>\$ 2,968,170</u>	<u>\$ 3,018,676</u>	<u>\$ 1,279,276</u>	<u>58%</u>
Admin Expenses					
Salaries and Benefits	\$ 196,079	\$ 432,015	\$ 441,717	\$ 245,638	44%
Board Expenses	37,669	73,555	73,555	\$ 35,886	51%
Materials, Supplies, Services	121,041	234,400	234,400	\$ 113,359	52%
Debt Service	-	-	-	\$ -	
Capital Equipment	987	987	-	\$ (987)	
Capital Projects	-	-	-	\$ -	
<i>Total Admin Expenses</i>	<u>\$ 355,777</u>	<u>\$ 740,957</u>	<u>\$ 749,672</u>	<u>\$ 393,895</u>	<u>47%</u>
Total Expenses	\$ 2,425,843	\$ 4,422,376	\$ 4,506,323	\$ 2,080,480	54%
		<u>\$ (45,045)</u>	<u>\$ (129,052)</u>		

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

WATER SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Program Revenue					
Water fees	\$ 462,624	\$ 709,433	\$ 709,433	\$ 246,809	65%
Connection fees	6,800		-	\$ (6,800)	
Recycled water sales			-	\$ -	
Big Bend Service Fees	15,773	\$ 31,546	31,546	\$ 15,773	50%
Big Bend Assessment	\$ 10,302	\$ 20,772	\$ 20,772	\$ 10,469	50%
<i>Total Program Revenue</i>	<u>\$ 495,500</u>	<u>\$ 761,751</u>	<u>\$ 761,750</u>	<u>\$ 266,251</u>	<u>65%</u>
General Revenues					
Property tax	\$ 10,924	\$ 30,213	\$ 30,213	\$ 19,289	36%
Grants		54,000	54,000	\$ 54,000	0%
<i>Total General Revenues</i>	<u>\$ 10,924</u>	<u>\$ 84,213</u>	<u>\$ 84,213</u>	<u>\$ 73,289</u>	<u>13%</u>
Total Revenues	\$ 506,424	\$ 845,964	\$ 845,963	\$ 339,540	60%

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

WATER SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Expenses					
Salaries	\$ 71,926	\$ 143,666	\$ 153,750	\$ 81,824	47%
Overtime	\$ 4,183	\$ 9,077	\$ 10,528	\$ 6,345	40%
Medical/Dental/Life Insurance	\$ 16,132	\$ 31,760	\$ 34,241	\$ 18,109	47%
Long Term Disability	\$ 716	\$ 1,329	\$ 1,345	\$ 629	53%
Retirement	\$ -	\$ 11,481	\$ 11,895	\$ 11,895	0%
Clothing Allowance	\$ -	\$ 792	\$ 1,122	\$ 1,122	0%
Payroll Tax	\$ 5,770	\$ 10,716	\$ 13,010	\$ 7,240	44%
W/C Insurance	\$ 2,269	\$ 4,214	\$ 5,441	\$ 3,172	42%
<i>Salaries & Benefits</i>	\$ 100,996	\$ 213,035	\$ 231,332	\$ 130,336	44%
Professional fees	\$ 5,495	8,000	8,000	\$ 2,505	69%
Dues and subscriptions	\$ -	680	680	\$ 680	0%
Fees, permits, certifications, leases	\$ 6,673	18,180	18,180	\$ 11,507	37%
Training, education, travel	\$ 520	1,000	1,000	\$ 480	52%
Travel	\$ -	-	-	\$ -	
Insurance	\$ 27,663	57,475	57,475	\$ 29,812	48%
Office supplies and miscellaneous	\$ -	550	550	\$ 550	0%
Utilities, communications, telemetry	\$ 21,199	42,398	56,740	\$ 35,541	37%
Chemicals and lab supplies	\$ 22,625	27,625	18,440	\$ (4,185)	123%
Laboratory testing	\$ -	5,000	5,000	\$ 5,000	0%
Equipment maintenance and repair	\$ 20,255	40,510	40,270	\$ 20,015	50%
Small equipment and rental	\$ 4,965	9,930	3,150	\$ (1,815)	158%
Interest expense	\$ -	-	-	\$ -	
Operating supplies	\$ 260	519	740	\$ 480	35%
Vehicle maintenance, repair, fuel	\$ -	4,100	4,100	\$ 4,100	0%
Facility maintenance and repair	\$ 23,324	46,648	54,720	\$ 31,396	43%
<i>Materials, Supplies, Services</i>	\$ 132,979	\$ 262,616	\$ 269,045	\$ 136,066	49%
Angela WTP Loan P&I	\$ 9,094	\$ 18,188	\$ 18,188	\$ 9,094	50%
Big Bend Debt Service	\$ -	19,970	19,970	\$ 19,970	0%
<i>Debt Service</i>	\$ 9,094	\$ 38,158	\$ 38,158	\$ 29,064	24%
Capital Equipment	\$ 4,184	\$ 8,140	\$ 8,140	\$ 3,956	51%
Capital Projects	\$ 83,414	191,300	191,300	\$ 107,886	44%
Total Expenses	\$ 330,666	\$ 713,249	\$ 737,975	\$ 407,309	45%
TOTAL NET REVENUE		\$ 132,715	\$ 107,988		

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

SEWER SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Program Revenue					
Sewer rates	\$ 298,986	\$ 469,758	\$ 469,758	\$ 170,772	64%
Connection fees				\$ -	
<i>Total Program Revenue</i>	<u>\$ 298,986</u>	<u>\$ 469,758</u>	<u>\$ 469,758</u>	<u>\$ 170,772</u>	<u>64%</u>
General Revenues					
Property tax	\$ 522	\$ 20,353	\$ 20,353	\$ 19,830	3%
Other		3,000	3,000	\$ 3,000	
<i>Total General Revenues</i>	<u>\$ 522</u>	<u>\$ 23,353</u>	<u>\$ 23,353</u>	<u>\$ 22,830</u>	<u>2%</u>
Total Revenue:	\$ 299,508	\$ 493,111	\$ 493,111	\$ 193,603	61%

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

SEWER SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Expenses					
Salaries	\$ 60,483	\$ 120,811	\$ 129,300	\$ 68,817	47%
Overtime	\$ 3,518	\$ 7,633	\$ 8,853	\$ 5,335	40%
Medical/Dental/Life Insurance	\$ 12,670	\$ 26,750	\$ 28,846	\$ 16,176	44%
Long Term Disability	\$ 602	\$ 1,118	\$ 1,128	\$ 526	53%
Retirement	\$ -	\$ 9,655	\$ 10,044	\$ 10,044	0%
Clothing Allowance	\$ -	\$ 666	\$ 864	\$ 864	0%
Payroll Tax	\$ 4,852	\$ 9,011	\$ 10,944	\$ 6,092	44%
W/C Insurance	\$ 2,460	\$ 4,569	\$ 4,606	\$ 2,146	53%
<i>Salaries & Benefits</i>	\$ 84,584	\$ 180,212	\$ 194,585	\$ 110,001	43%
Professional fees	\$ -	\$ -	\$ -	\$ -	
Dues and subscriptions	\$ -	\$ -	\$ -	\$ -	
Fees, permits, certifications, leases	\$ -	460	\$ 460	\$ 460	0%
Training, education, travel	\$ -	300	\$ 300	\$ 300	0%
Travel	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ 23,262	48,331	\$ 48,331	\$ 25,069	48%
Office supplies and miscellaneous	\$ 158	550	\$ 550	\$ 392	29%
Utilities, communications, telemetry	\$ 11,960	25,950	\$ 25,950	\$ 13,990	46%
Chemicals and lab supplies	\$ -	\$ -	\$ -	\$ -	
Laboratory testing	\$ -	\$ -	\$ -	\$ -	
Equipment maintenance and repair	\$ 294	22,950	\$ 22,950	\$ 22,656	1%
Small equipment and rental	\$ 4,965	5,958	\$ -	\$ (4,965)	
Infiltration and inflow program	\$ 29,300	33,100	\$ 33,100	\$ 3,800	89%
Operating supplies	\$ 779	1,200	\$ 1,200	\$ 421	65%
Vehicle maintenance, repair, fuel	\$ -	12,200	\$ 12,200	\$ 12,200	0%
Facility maintenance and repair	\$ 8,333	12,320	\$ 12,320	\$ 3,987	68%
<i>Materials, Supplies, Services</i>	\$ 79,049	\$ 163,319	\$ 157,361	\$ 78,312	50%
Interest	\$ -				
Long Term Debt	\$ -				
<i>Debt Service</i>	\$ -	\$ -	\$ -		
Capital Equipment	\$ 3,518	\$ 6,845	\$ 6,845	\$ 3,327	51%
Capital Projects	\$ 53	82,000	82,000	\$ 81,948	0%
Total Expenses	\$ 167,204	\$ 432,376	\$ 440,791	\$ 273,587	38%
TOTAL NET REVENUE		\$ 60,735	\$ 52,320		

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Program Revenue					
Sewer rates	\$ 896,957	\$ 1,487,565	\$ 1,487,565	\$ 590,608	60%
Recycled Water Sales	17,607	\$ 109,659	\$ 109,600	\$ 91,993	
Connection fees			\$ -	\$ -	
Non CFD Revenue for WWTP Loan		\$ 445,462	\$ 445,462	\$ 445,462	0%
Sierra Lakes Service	\$ 258,664	\$ 589,177	\$ 589,177	\$ 330,513	44%
<i>Total Program Revenue</i>	<u>\$ 1,173,229</u>	<u>\$ 2,631,863</u>	<u>\$ 2,631,804</u>	<u>\$ 1,458,575</u>	<u>45%</u>
General Revenues					
Property tax	2,302	86,800	86,800	\$ 84,498	3%
CFD Revenue for WWTP Loan	\$ -	\$ 290,593	\$ 290,593	\$ 290,593	0%
Other income	-	-	-	\$ -	
<i>Total General Revenues</i>	<u>\$ 2,302</u>	<u>\$ 377,393</u>	<u>\$ 377,393</u>	<u>\$ 375,091</u>	<u>1%</u>
Total Revenues	\$ 1,175,531	\$ 3,009,256	\$ 3,009,197	\$ 1,833,666	39%

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2024**

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Expenses					
Salaries	\$ 194,526	\$ 388,554	\$ 415,629	\$ 221,103	47%
Overtime	\$ 11,314	\$ 24,551	\$ 28,472	\$ 17,158	40%
Medical/Dental/Life Insurance	\$ 40,749	\$ 85,900	\$ 92,657	\$ 51,908	44%
Long Term Disability	\$ 1,936	\$ 3,595	\$ 3,628	\$ 1,692	53%
Retirement	\$ -	\$ 31,051	\$ 32,211	\$ 32,211	0%
Clothing Allowance	\$ -	\$ 2,142	\$ 2,736	\$ 2,736	0%
Payroll Tax	\$ 15,605	\$ 28,981	\$ 35,174	\$ 19,569	44%
W/C Insurance	\$ 9,840	\$ 18,274	\$ 14,632	\$ 4,792	67%
<i>Salaries & Benefits</i>	\$ 273,970	\$ 583,048	\$ 625,139	\$ 351,169	44%
Professional fees	\$ 5,848	99,800	99,800	\$ 93,952	6%
Dues and subscriptions	\$ 788	2,500	2,500	\$ 1,712	32%
Fees, permits, certifications, leases	\$ 27,170	56,300	56,300	\$ 29,130	48%
Training, education, travel	\$ 886	3,120	3,120	\$ 2,234	28%
Insurance	\$ 74,862	155,444	155,444	\$ 80,582	48%
Office supplies and miscellaneous	\$ 216	1,134	1,134	\$ 918	19%
Utilities, communications, telemetry	\$ 181,985	383,450	383,450	\$ 201,465	47%
Chemicals and lab supplies	\$ 89,558	242,920	242,920	\$ 153,362	37%
Laboratory testing	\$ 19,552	34,560	34,560	\$ 15,008	57%
Equipment maintenance and repair	\$ 54,338	35,850	35,850	\$ (18,488)	152%
Small equipment and rental	\$ 310	640	640	\$ 330	48%
Sludge removal	\$ 24,066	27,670	27,670	\$ 3,604	87%
Operating supplies	\$ -	740	740	\$ 740	0%
Vehicle maintenance, repair, fuel	\$ 5,498	8,980	8,980	\$ 3,482	61%
Facility maintenance and repair	\$ 58,061	98,730	98,730	\$ 40,669	59%
<i>Materials, Supplies, Services</i>	\$ 543,138	\$ 1,151,838	\$ 1,151,838	\$ 608,700	47%
Long Term Debt	\$ 719,191	\$ 719,191	719,191	\$ (0)	100%
Land Lease	\$ 11,226	22,452	22,452	\$ 11,226	50%
<i>Debt Service</i>	\$ 730,417	\$ 741,643	\$ 741,643	\$ 11,226	98%
Capital Equipment	\$ 24,671	\$ 59,265	\$ 59,265	\$ 34,594	42%
Capital Projects	\$ -	-	-	\$ -	
Total Expenses	\$ 1,572,196	\$ 2,535,794	\$ 2,577,885	\$ 1,005,689	61%
TOTAL NET REVENUE		\$ 473,462	\$ 431,312		

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2025**

ADMINISTRATION SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Program Revenue					
Service Fees	\$ -	\$ -	\$ -	\$ -	
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
General Revenues					
Interest revenue	48,338	20,000	20,000	(28,338)	242%
Other income	2,862	9,000	9,000	6,139	32%
<i>Total General Revenues</i>	<u>\$ 51,199</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>(22,199)</u>	<u>177%</u>
Total Revenues	\$ 51,199	\$ 29,000	\$ 29,000	\$ (22,199)	177%

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET TO ACTUAL
December 31, 2025**

ADMINISTRATION SUMMARY

	Actual 12/31/2024	FY24-25 Projected	FY24-25 Budget	Remaining Budget	Percent Complete
Expenses					
Salaries	\$ 147,947	\$ 295,315	\$ 298,551	150,604	50%
Overtime	\$ 1,792	\$ 2,912	\$ 3,536	1,744	51%
Medical/Dental/Life Insurance	\$ 33,033	\$ 78,200	\$ 78,267	45,234	42%
Long Term Disability	\$ 1,909	\$ 3,545	\$ 3,655	1,746	52%
Retirement	\$ 0	\$ 30,476	\$ 30,486	30,486	0%
Clothing	\$ -	\$ 400	\$ 400	400	0%
Payroll Tax	\$ 9,756	\$ 18,118	\$ 24,448	14,692	40%
W/C Insurance	\$ 1,642	\$ 3,049	\$ 2,374	732	69%
<i>Salaries & Benefits</i>	<i>\$ 196,079</i>	<i>\$ 432,015</i>	<i>\$ 441,717</i>	<i>245,638</i>	<i>44%</i>
Board Expense	\$ 37,669	73,555	73,555	35,886	51%
<i>Board Expense</i>	<i>\$ 37,669</i>	<i>\$ 73,555</i>	<i>\$ 73,555</i>	<i>35,886</i>	<i>51%</i>
Professional fees	\$ 67,664	126,300	126,300	58,636	54%
Dues and subscriptions	\$ 9,755	12,700	12,700	2,945	77%
Fees, permits, certifications, leases	\$ 9,582	18,980	18,980	9,398	50%
Training, education, travel	\$ 156	3,000	3,000	2,844	5%
Insurance	\$ 6,618	13,750	13,750	7,132	48%
Office supplies and miscellaneous	\$ 4,351	9,000	9,000	4,649	48%
Utilities, communications, telemetry	\$ 17,082	39,190	39,190	22,108	44%
Chemicals and lab supplies	\$ -	-	-	-	
Laboratory testing	\$ -	-	-	-	
Equipment maintenance and repair	\$ 587	-	-	(587)	
Small equipment and rental	\$ -	-	-	-	
Sludge removal	\$ -	-	-	-	
Operating supplies	\$ 2,321	2,700	2,700	379	86%
Vehicle maintenance, repair, fuel	\$ -	-	-	-	
Facility maintenance and repair	\$ 2,925	8,780	8,780	5,855	33%
<i>Operating Expenses</i>	<i>\$ 121,041</i>	<i>\$ 234,400</i>	<i>\$ 234,400</i>	<i>113,359</i>	<i>52%</i>
<i>Debt Service</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>-</i>	
Capital Equipment	\$ 987	\$ 987	\$ -	(987)	
Capital Projects	\$ -	-	-	-	
Total Expenses	\$ 355,777	\$ 740,957	\$ 749,672	\$ 393,895	47%
TOTAL NET REVENUE		\$ (711,957)	\$ (720,672)		