

**MID-YEAR OPERATING BUDGET
2018-19**

	JUL-DEC 2018 ACTUAL UNAUDITED	CURRENT 2018-2019 BUDGET	2018-2019 MIDYEAR BUDGET	DIFFERENCE	EXPLANATION
REVENUE					
40000 OPERATING REVENUE					
40100 Water Service Rates					
40101 Basic Service Charge	759,718.00	1,863,992.00	1,863,992.00	0.00	
40102 Usage Charge	466,703.00	637,187.00	637,187.00	0.00	
40105 Backflow Charge	12,833.00	25,000.00	25,000.00	0.00	
40106 Fire Prevention	7,473.00	10,600.00	10,600.00	0.00	
Total Water Service Rates	1,246,727.00	2,536,779.00	2,536,779.00	0.00	
40200 Water Services					
40201 Application Fees	7,000.00	15,000.00	15,000.00	0.00	
40202 Late Payment Fee	13,638.00	26,000.00	26,000.00	0.00	
40203 Disconnect Tag/NSF Fee	27,875.00	54,000.00	54,000.00	0.00	
40204 Termination/Reconnection	4,240.00	7,000.00	7,000.00	0.00	
40209 Other Account Service Charges	645.00	2,000.00	2,000.00	0.00	
Total Water Services	53,398.00	104,000.00	104,000.00	0.00	
40300 Other Water Service Fees					
40301 New Construction QC	1,987.00	4,000.00	4,000.00	0.00	
40302 Service Connection Fees	8,300.00	10,000.00	10,000.00	0.00	
40303 Other Field Service Fees	1,010.00	3,000.00	3,000.00	0.00	
40304 Other Operating Revenue	6,450.00	6,000.00	6,000.00	0.00	
40305 Grant Revenue-Operating	163.00	650.00	650.00	0.00	
Total Other Water Service Fees	17,910.00	23,650.00	23,650.00	0.00	
TOTAL OPERATING REVENUE	1,318,035.00	2,664,429.00	2,664,429.00	0.00	
41000 NON-OPERATING REVENUES					
41110 Investment Revenue	193.00	400.00	400.00	0.00	
41120 Property Taxes & Assessments	2,656.00	70,000.00	70,000.00	0.00	
TOTAL NON-OPERATING REVENUE	2,849.00	70,400.00	70,400.00	0.00	
TOTAL REVENUE	\$1,320,884.00	\$2,734,829.00	\$2,734,829.00	0.00	

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OPERATING EXPENSE					
60010 PROFESSIONAL FEES					
60011 General Counsel fees-Legal	\$27,481.00	\$65,000.00	\$65,000.00	\$0.00	
60012 Auditor Fees	13,379.00	10,731.00	13,379.00	2,648.00	Increased to adjust for GASB 75 actual
60013 Engineering Services	34,407.00	70,000.00	70,000.00	0.00	
60015 Other Professional Fees	10,785.00	17,600.00	17,600.00	0.00	
TOTAL PROFESSIONAL FEES	86,052.00	163,331.00	165,979.00	2,648.00	
60100 PERSONNEL SERVICES					
60110 Salaries & Wages					
60111 Salary - General Manager	49,681.00	109,664.00	109,664.00	0.00	
60112 Staff Regular Wages	230,547.00	525,000.00	525,000.00	0.00	
60113 Contract Extra Help	0.00	5,000.00	0.00	(5,000.00)	Decreased to adjust for increases in 60012, 60504, 60505 & 60560
60114 Staff Standby Pay	8,400.00	18,250.00	18,250.00	0.00	
60115 Staff Overtime Pay	5,357.00	7,500.00	10,200.00	2,700.00	Increased to adjust for projected costs
Total Salaries & Wages	293,985.00	665,414.00	663,114.00	(2,300.00)	
60150 Employee Benefits and Expenses					
60151 PERS Retirement	67,861.00	138,987.00	138,987.00	0.00	
60152 Workers Compensation	6,490.00	14,937.00	14,937.00	0.00	
60153 Group Insurance	78,944.00	203,340.00	160,000.00	(43,340.00)	Decreased to adjust for projected actual expense
60154 Retirees Insurance	10,732.00	22,110.00	22,110.00	0.00	
60155 Staff Training	536.00	3,500.00	3,500.00	0.00	
60156 Management Training	0.00	1,500.00	1,500.00	0.00	
60157 Uniforms	1,834.00	4,350.00	4,350.00	0.00	
60158 Payroll Taxes	24,777.00	53,400.00	53,400.00	0.00	
60159 Payroll Services	334.00	550.00	550.00	0.00	
60160 457 Employer Contribution	3,995.00	8,765.00	8,765.00	0.00	
Total Employee Benefits and Expenses	195,503.00	451,439.00	408,099.00	(43,340.00)	
TOTAL PERSONNEL SERVICES	\$489,488.00	\$1,116,853.00	\$1,071,213.00	(\$45,640.00)	

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60200 ADMINISTRATION					
60205 Bank and Merchant Fees	\$14,081.00	\$26,000.00	\$26,000.00	\$0.00	
60207 Board of Director-Meeting Fees	8,075.00	16,770.00	16,770.00	0.00	
60210 Building Expenses					
60211 Office Utilities	2,791.00	6,000.00	6,000.00	0.00	
60212 Janitorial	1,170.00	2,340.00	2,340.00	0.00	
60213 Maintenance	3,732.00	7,500.00	7,500.00	0.00	
60214 Security	168.00	400.00	400.00	0.00	
Total Building Expenses	7,861.00	16,240.00	16,240.00	0.00	
60220 Computer & Equipment Maint.					
60221 Computer Systems	12,797.00	23,000.00	23,000.00	0.00	
60222 Office Equipment	1,697.00	2,200.00	2,200.00	0.00	
Total Computer & Equipment Maint.	14,494.00	25,200.00	25,200.00	0.00	
60230 Office Expense	3,109.00	7,000.00	7,000.00	0.00	
60240 Postage and Delivery	8,016.00	17,500.00	17,500.00	0.00	
60250 Printing	4,010.00	4,500.00	4,500.00	0.00	
60255 Meetings & Conferences	4,546.00	10,000.00	10,000.00	0.00	
60260 Publishing	353.00	1,300.00	1,300.00	0.00	
60270 Telephone & Internet	2,489.00	5,500.00	5,500.00	0.00	
60430 Insurance					
60431 General Liability	11,055.00	22,997.00	22,997.00	0.00	
60432 Property	2,664.00	5,329.00	5,329.00	0.00	
Total Insurance	13,719.00	28,326.00	28,326.00	0.00	
60500 Water Memberships					
60501 SAWWA	0.00	225.00	225.00	0.00	
60502 Regional Water Authority	9,667.00	9,667.00	9,667.00	0.00	
60503 SGA	24,866.00	24,866.00	24,866.00	0.00	
60504 ACWA	9,450.00	8,904.00	9,450.00	546.00	Increased to reflect actual expense
60505 CSDA	6,740.00	6,676.00	6,740.00	64.00	Increased to reflect actual expense
60506 AWWA	0.00	420.00	420.00	0.00	
60507 CRWA	0.00	1,263.00	1,263.00	0.00	
Total Water Memberships	50,723.00	52,021.00	52,631.00	610.00	
60550 Permits & Fees	8,268.00	40,000.00	40,000.00	0.00	
60555 Subscriptions & Licensing	958.00	2,120.00	2,120.00	0.00	
60560 Elections	2,008.00	0.00	2,008.00	2,008.00	Increased to reflect actual expense
60565 Uncollectable Accounts	0.00	2,000.00	2,000.00	0.00	
60570 Other Operating Expenditures	140.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION	\$142,850.00	\$254,977.00	\$257,595.00	\$2,618.00	
64000 CONSERVATION					
64001 Community Outreach	10.00	1,000.00	1,000.00	0.00	
64002 Rebate Program	675.00	700.00	700.00	0.00	
64003 Regional Conservation Program	5,048.00	5,048.00	5,048.00	0.00	
64005 Other Conservation Programs	0.00	0.00	0.00	0.00	
TOTAL CONSERVATION	5,733.00	6,748.00	6,748.00	0.00	

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65000 FIELD OPERATIONS					
65100 Other Field Operations					
65110 Backflow Testing	\$375.00	\$3,000.00	\$3,000.00	\$0.00	
65120 Construction Equipment Maintenance	4,003.00	5,000.00	5,500.00	500.00	Increased to adjust for projected costs
65130 Field Communication	2,203.00	4,500.00	4,500.00	0.00	
					Decreased to reflect Inductive Automation refund
65140 Field IT	10,881.00	22,175.00	20,775.00	(1,400.00)	from prior fiscal years.
65150 Laboratory Services	20,234.00	23,500.00	23,500.00	0.00	
65160 Safety Equipment	189.00	5,000.00	5,000.00	0.00	
65170 Shop Supplies	2,741.00	5,000.00	5,000.00	0.00	
Total Other Field Operations	40,626.00	68,175.00	67,275.00	(900.00)	
65200 Treatment	11,573.00	15,000.00	15,000.00	0.00	
65300 Pumping					
65310 Maintenance	7,967.00	25,000.00	25,000.00	0.00	
65320 Electricity and Fuel	91,265.00	180,000.00	180,000.00	0.00	
Total Pumping	99,232.00	205,000.00	205,000.00	0.00	
65400 Transmission & Distribution					
65410 Distribution Supplies	21,617.00	37,000.00	37,000.00	0.00	
					Decreased to adjust for increases in 60560, 60115 &
65420 Meter Maintenance	808.00	60,000.00	56,534.00	(3,466.00)	65120
65430 Tank Maintenance	0.00	3,000.00	3,000.00	0.00	
65440 Contract Repairs	1,200.00	21,000.00	21,000.00	0.00	
Total Transmission & Distribution	23,625.00	121,000.00	117,534.00	(3,466.00)	
65500 Transportation					
65510 Fuel	6,596.00	13,000.00	13,000.00	0.00	
65520 Maintenance	480.00	6,000.00	6,000.00	0.00	
Total Transportation	7,076.00	19,000.00	19,000.00	0.00	
TOTAL FIELD OPERATIONS	\$182,132.00	\$428,175.00	\$423,809.00	(\$4,366.00)	
TOTAL OPERATING EXPENSES	\$906,255.00	\$1,970,084.00	\$1,925,344.00	(\$44,740.00)	

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NON OPERATING EXPENSES					
69100 Revenue Bond 2015					
69105 Revenue Bond 2015-Principle	53,163.00	133,163.00	133,163.00	0.00	Per Loan Payment Schedule
69120 Interest	33,260.00	65,726.00	65,726.00	0.00	Per Loan Payment Schedule
Total Revenue Bond 2015	86,423.00	198,889.00	198,889.00	0.00	
69125 AMI Meter Loan					
69130 Principle	23,229.00	46,818.00	46,818.00	0.00	Per Loan Payment Schedule
69135 Interest	6,028.00	11,696.00	11,696.00	0.00	Per Loan Payment Schedule
Total AMI Meter Loan	29,257.00	58,514.00	58,514.00	0.00	
69400 Other Non Operating Expense	0.00	2,000.00	2,000.00	0.00	
TOTAL NON OPERATING EXPENSES	\$115,680.00	\$259,403.00	\$259,403.00	\$0.00	
TOTAL EXPENSE	\$1,021,935.00	\$2,229,487.00	\$2,184,747.00	(\$44,740.00)	
NET INCOME (Income-Expense)	\$298,949.00	\$505,342.00	\$550,082.00	\$44,740.00	
OPERATING FUND BALANCE					
Operating Account Balance June 30		\$634,454.00	\$634,454.00		
Net Revenue		\$505,342.00	\$550,082.00		
Transfer to Capital Improvement Funds		(500,000.00)	(550,000.00)	50,000.00	Increased to adjust for available funds
Estimated Operating Fund Balance June 30		\$639,796.00	\$634,536.00	\$50,000.00	
SURCHARGE 1 FUND BALANCE					
Surcharge 1 Fund Balance June 30		\$497,603.00	\$497,603.00		
43010 Surcharge Revenue		523,374.00	523,374.00	0.00	
41110 Investment Revenue		8,000.00	8,000.00	0.00	
69155 SRF Principle		(342,540.00)	(342,540.00)	0.00	
69160 SRF Interest		(118,814.00)	(118,814.00)	0.00	
69220 SRF Administration		(2,210.00)	(2,210.00)	0.00	
Estimated Surcharge 1 Fund Balance June 30		\$565,413.00	\$565,413.00	\$0.00	
SURCHARGE 2 FUND BALANCE					
Surcharge 2 Fund Balance June 30		\$399,687.00	\$399,687.00		
43050 Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
41110 Investment Revenue		20.00	20.00	0.00	
Surcharge 2 Surplus Repayment		(435,752.00)	(435,752.00)	0.00	
69180 Principle		(195,000.00)	(195,000.00)	0.00	
69185 Interest		(136,038.00)	(136,038.00)	0.00	
Estimated Surcharge 2 Fund Balance June 30		\$71,936.00	\$71,936.00	\$0.00	

2018-19 MID-YEAR CAPITAL BUDGET

BEGINNING FUND BALANCE	GENERAL			CONNECTIONS			CHROMIUM MITIGATION & NEW WELLS			VEHICLE REPLACEMENT		
	1,426,064.00	\$ 1,426,064.00		\$ 129,988.00	\$ 129,988.00		\$ (454,317.00)	\$ (454,317.00)		\$ -	\$ -	
	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation
FUNDING SOURCES												
Fund Transfers												
Operating Fund Transfers In	500,000.00	550,000.00	Increased to adjust for available funds	-	-		-	-		-	-	
CIP Fund Intrafund Transfers	(10,000.00)	(10,000.00)		-	-		-	-		10,000.00	10,000.00	
Surcharge 2 Surplus Repayment	-	-		-	-		435,752.00	435,752.00		-	-	
Contributed Funding												
Capacity Fee Revenue				40,000.00	40,000.00		-	-		-	-	
Contributed Facilities (Development)	-	-		-	-		-	-		-	-	
Grant Revenue	-	-		-	-		20,000.00	20,000.00		-	-	
Loan Proceeds	-	35,212.00	Increased to reflect unspent loan proceeds from Meter Loan. Refer to 6-18-18 board approval for CUSI billing software upgrade. Finance Committee recommendation for new phone system.	-	18,055.00	Increased to reflect unspent loan proceeds from Meter Loan. Refer to 6-18-18 board approval for CUSI billing software upgrade.	2,468,239.00	2,468,239.00		-	30,000.00	Increased to reflect unspent loan proceeds from Meter Loan. Finance Committee recommendation
Investment Revenue	350.00	350.00		-	-		-	-		-	-	
Sale of Fixed Assets	-	-		-	-		-	-		-	-	
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS	1,916,414.00	2,001,626.00	Net Increase \$85,212	169,988.00	188,043.00	Net Increase \$18,055	2,469,674.00	2,469,674.00		10,000.00	40,000.00	Net Increase \$30,000
PROJECTS												
A - WATER SUPPLY												
A-1 - Well 10 - Cr6 Treatment	-	-		-	-		40,000.00	40,000.00		-	-	
A-2 - Well 16	-	-		-	-		2,448,239.00	2,448,239.00		-	-	
A-3 - Well 17 - Monitoring Well Destruction	25,000.00	28,000.00	Increased to reflect contract amount	-	-		-	-		-	-	
A-4 - Miscellaneous Pump Replacements	40,000.00	40,000.00		-	-		-	-		-	-	
Total A - WATER SUPPLY	65,000.00	68,000.00	Net Increase \$3000	-	-	Net Change \$0	2,488,239.00	2,488,239.00	Net Change \$0	-	-	Net Change \$0

2018-19 MID-YEAR CAPITAL BUDGET

BEGINNING FUND BALANCE	GENERAL			CONNECTIONS			CHROMIUM MITIGATION & NEW WELLS			VEHICLE REPLACEMENT		
	1,426,064.00	\$ 1,426,064.00		\$ 129,988.00	\$ 129,988.00		\$ (454,317.00)	\$ (454,317.00)		\$ -	\$ -	
	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation	Current Budget	Midyear Budget	Explanation
B · WATER DISTRIBUTION												
B-1 · System Valve Replacements	35,000.00	30,000.00	Reduced to adjust for B-3 Increase	-	-		-	-		-	-	
B-2 · Paving Replacements	25,000.00	25,000.00		-	-		-	-		-	-	
B-3 · Service Replacements	30,000.00	35,000.00	Increased to adjust for projected costs	-	-		-	-		-	-	
B-4 · Large Meter	5,000.00	5,000.00		-	-		-	-		-	-	
Total B · WATER DISTRIBUTION	95,000.00	95,000.00	Net Change \$0	-	-	Net Change \$0	-	-	Net Change \$0	-	-	Net Change \$0
M · GENERAL PLANT ASSETS												
M-1 · Ice Machine	3,500.00	2,804.00	Decreased to reflect actual cost	-	-		-	-		-	-	
M-2 · Billing Software Upgrade	25,000.00	25,000.00		25,000.00	18,055.00	Reduced to reflect remaining contract balance	-	-		-	-	
M-3 · Office Furniture & Equipment	-	10,212.00	Increased to reflect unspent loan proceeds from Meter Loan	-	-		-	-		-	-	
M-4 · Truck	-	-		-	-		-	-		-	30,000.00	Increased to reflect unspent loan proceeds from Meter Loan
Total M · GENERAL PLANT ASSETS	28,500.00	38,016.00	Net Increase \$9,516	25,000.00	18,055.00	Net Decrease \$6,945	-	-	Net Change \$0	-	30,000.00	Net Increase \$30,000
C · CONTINGENCY												
C-1 · Contingency (10% of Est A,B,M)	18,850.00	20,102.00	Increased to reflect 10% of new CIP Budget	2,500.00	1,805.50	Reduced to reflect 10% of new CIP Budget	248,823.90	248,823.90		-	3,000.00	Increased to reflect 10% of new CIP Budget
TOTAL BUDGETED PROJECT EXPENDITURES	207,350.00	221,118.00	Total Net Increase \$13,768	27,500.00	19,860.50	Total Net Decrease \$7,639.50	2,737,062.90	2,737,062.90	Net Change \$0	-	33,000.00	Total Net Increase \$33,000
ENDING FUND BALANCE	\$ 1,709,064.00	\$ 1,780,508.00		\$ 142,488.00	\$ 168,182.50		\$ (267,388.90)	\$ (267,388.90)		\$ 10,000.00	\$ 7,000.00	