

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
	40000 OPERATING REVENUE						
	40100 Water Service Rates						
	40101	Basic Service Charge	1,256,947.00	1,901,272.00	1,901,272.00	0.00	No change until new Water Rate Study Completed
	40102	Usage Charge	585,860.00	656,303.00	656,303.00	0.00	No change until new Water Rate Study Completed
	40105	Backflow Charge	21,960.00	25,000.00	25,000.00	0.00	
	40106	Fire Prevention	10,660.00	13,500.00	13,500.00	0.00	
		Total Water Service Rates	1,875,427.00	2,596,075.00	2,596,075.00	0.00	
	40200 Water Service Fees						
	40201	Application Fees	5,000.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	75,950.00	80,000.00	90,000.00	10,000.00	Increased based on prior year actual
	40209	Misc. Charges	4,736.00	12,000.00	7,000.00	(5,000.00)	Decreased based on prior year actual
		Total Water Services	85,686.00	98,500.00	103,500.00	5,000.00	
	40300 Other Water Service Fees						
	40301	New Construction QC	1,698.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	8,856.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	6,883.00	6,000.00	6,000.00	0.00	
	40305	Grant Revenue-Operating	900.00	900.00	0.00	(900.00)	Decreased to eliminate RWA grant reimbursements
		Total Other Water Service Fees	18,337.00	20,900.00	20,000.00	(900.00)	
	TOTAL OPERATING REVENUE		1,979,450.00	2,715,475.00	2,719,575.00	4,100.00	
	41000 NON-OPERATING REVENUES						
	41110	Investment Revenue	1,897.00	400.00	400.00	0.00	
	41120	Property Taxes & Assessments	55,178.00	81,856.00	88,500.00	6,644.00	Increased based on prior 3 year average
	TOTAL NON-OPERATING REVENUE		57,075.00	82,256.00	88,900.00	6,644.00	
TOTAL REVENUE			\$2,036,525.00	\$2,797,731.00	\$2,808,475.00	10,744.00	

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE							
	60010 PROFESSIONAL FEES						
	60011	General Counsel fees-Legal	\$10,327.00	\$30,000.00	\$15,000.00	(\$15,000.00)	Decreased based on prior year actual
	60012	Auditor Fees	14,212.00	11,212.00	11,500.00	288.00	Increased to adjust for projected increase annual financial audit
	60013	Engineering Services	40,000.00	70,000.00	70,000.00	0.00	
	60015	Other Professional Fees	225.00	31,000.00	34,000.00	3,000.00	Increased for Prop 218 rate study contract. Prior FY budget was not spent and is carried over into the 20-21 FY budget.
	TOTAL PROFESSIONAL FEES		64,764.00	142,212.00	130,500.00	(11,712.00)	
	60100 PERSONNEL SERVICES						
	60110 Salaries & Wages						
	60111	Salary - General Manager	81,959.00	114,113.00	118,087.00	3,974.00	Increased to adjust for projected cost
	60112	Staff Regular Wages	419,050.00	579,479.00	583,330.00	3,851.00	Increased to adjust for projected cost
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	13,100.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	8,079.00	10,200.00	10,200.00	0.00	
	Total Salaries & Wages		522,188.00	722,042.00	729,867.00	7,825.00	
	60150 Employee Benefits and Expenses						
	60151	PERS Retirement	92,355.00	124,770.00	132,665.00	7,895.00	Decreased to adjust for projected costs
	60152	Workers Compensation	11,919.00	16,054.00	18,115.00	2,061.00	Actual Annual Contribution Change
	60153	Medical & Benefit Insurance	127,973.00	217,740.00	217,740.00	0.00	Increased using employee allowance and GM per MOU/Contract amounts
	60154	Retirees Insurance	12,513.00	36,763.00	36,200.00	(563.00)	Decreased to adjust for projected costs
	60155	Staff Training	222.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	3,214.00	4,650.00	6,550.00	1,900.00	Increased to adjust for projected costs
	60158	Payroll Taxes	44,566.00	56,916.00	57,825.00	909.00	Increased to adjust for projected costs
	60159	Payroll Services	894.00	1,200.00	1,200.00	0.00	
	60160	457 Employer Contribution	7,391.00	9,568.00	13,850.00	4,282.00	Increased to adjust for projected costs
	Total Employee Benefits and Expenses		301,047.00	472,661.00	489,145.00	16,484.00	
	TOTAL PERSONNEL SERVICES		\$823,235.00	\$1,194,703.00	\$1,219,012.00	\$24,309.00	

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
	60200 ADMINISTRATION						
	60205	Bank and Merchant Fees	\$3,658.00	\$4,500.00	\$4,500.00	\$0.00	
	60207	Board Meeting Expense	9,025.00	10,770.00	11,370.00	600.00	Increased based on prior year actual
	60210	Building Expenses					
	60211	Office Utilities	4,099.00	6,000.00	6,000.00	0.00	
	60212	Janitorial	1,755.00	2,340.00	2,340.00	0.00	
	60213	Maintenance	935.00	5,700.00	4,200.00	(1,500.00)	Reduced based on prior 3 year average
	60214	Security	252.00	400.00	400.00	0.00	
		Total Building Expenses	7,041.00	14,440.00	12,940.00	(1,500.00)	
	60220	Computer & Equipment Maint.					
	60221	Computer Systems	15,160.00	25,000.00	25,000.00	0.00	
	60222	Office Equipment	2,208.00	3,650.00	660.00	(2,990.00)	Reduced to adjust contract printer usage fees (see GL 60250 outsourced billing) and expired Neopost Maintenance Contract
		Total Computer & Equipment Maint.	17,368.00	28,650.00	25,660.00	(2,990.00)	
	60230	Office Expense	2,424.00	6,000.00	6,000.00	0.00	
	60240	Postage and Delivery	12,772.00	20,000.00	20,000.00	0.00	
	60250	Printing	2,773.00	3,400.00	6,000.00	2,600.00	Increased to adjust for outsourced printing costs; refer to GL 60222
	60255	Meetings & Conferences	73.00	4,000.00	3,000.00	(1,000.00)	Reduced based on prior 3 year average
	60260	Publishing	88.00	800.00	200.00	(600.00)	Decreased to adjust for prior year actual
	60270	Telephone & Internet	2,706.00	5,500.00	3,700.00	(1,800.00)	Decreased to adjust for prior year actual
	60430	Insurance					
	60431	General Liability	16,693.00	21,221.00	22,775.00	1,554.00	Increased to adjust for actual
	60432	Property	4,208.00	5,611.00	5,611.00	0.00	
		Total Insurance	20,901.00	26,832.00	28,386.00	1,554.00	
	60500	Water Memberships					
	60501	SAWWA	0.00	110.00	110.00	0.00	
	60502	Regional Water Authority	9,355.00	9,355.00	0.00	(9,355.00)	Decreased to adjust for cancellation in membership
	60503	SGA	24,210.00	24,210.00	26,179.00	1,969.00	Increase includes 8.133% annual increase
	60504	ACWA	9,640.00	9,640.00	10,122.00	482.00	Increase includes 5% annual increase
	60505	CSDA	7,077.00	7,077.00	7,431.00	354.00	Increase includes 5% annual increase
	60507	CRWA	0.00	1,326.00	1,392.00	66.00	Increase includes 5% annual increase
		Total Water Memberships	50,282.00	51,718.00	45,234.00	(6,484.00)	
	60550	Permits & Fees	30,727.00	30,000.00	31,000.00	1,000.00	Increased to adjust for prior year actual
	60555	Subscriptions & Licensing	1,546.00	2,120.00	2,120.00	0.00	
	60560	Elections	0.00	0.00	2,400.00	2,400.00	Increased for Election Year
	60565	Uncollectable Accounts	0.00	2,000.00	2,000.00	0.00	
	60570	Other Operating Expenditures	601.00	500.00	500.00	0.00	
		TOTAL ADMINISTRATION	\$161,985.00	\$211,230.00	\$205,010.00	(\$6,220.00)	

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
	64000 CONSERVATION						
	64001	Community Outreach	0.00	300.00	300.00	0.00	
	64005	Other Conservation Programs	0.00	0.00	0.00	0.00	
	TOTAL CONSERVATION		0.00	300.00	300.00	0.00	
	65000 FIELD OPERATIONS						
	65100 Other Field Operations						
	65110	Backflow Testing	\$1,047.00	\$3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	6,704.00	7,500.00	7,500.00	0.00	
	65130	Field Communication	1,817.00	2,600.00	2,600.00	0.00	
	65140	Field IT	10,795.00	17,500.00	19,800.00	2,300.00	Increased for SCADA backup service; AMI Meter Cloud Service
	65150	Laboratory Services	15,107.00	23,500.00	23,500.00	0.00	
	65160	Safety Equipment	3,012.00	5,000.00	5,000.00	0.00	
	65170	Shop Supplies	5,080.00	7,000.00	7,000.00	0.00	
		Total Other Field Operations	43,562.00	66,100.00	68,400.00	2,300.00	
	65200	Treatment	15,831.00	18,000.00	18,000.00	0.00	
	65300 Pumping						
	65310	Maintenance	14,870.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	131,748.00	180,000.00	180,000.00	0.00	
		Total Pumping	146,618.00	205,000.00	205,000.00	0.00	
	65400 Transmission & Distribution						
	65410	Distribution Supplies	22,488.00	37,000.00	37,000.00	0.00	
	65420	Meter Maintenance	94,078.00	120,100.00	0.00	(120,100.00)	Decreased to move to Capital Budget; removed GL account from Operating Budget
	65430	Tank Maintenance	768.00	3,000.00	3,000.00	0.00	
	65440	Contract Repairs	2,733.00	21,000.00	21,000.00	0.00	
	65450	Valve Replacements	0.00	15,000.00	15,000.00	0.00	
	65460	Paving Repairs	8,500.00	25,000.00	25,000.00	0.00	
		Total Transmission & Distribution	128,567.00	221,100.00	101,000.00	(120,100.00)	
	65500 Transportation						
	65510	Fuel	7,671.00	13,000.00	13,000.00	0.00	
	65520	Maintenance	2,367.00	6,000.00	6,000.00	0.00	
		Total Transportation	10,038.00	19,000.00	19,000.00	0.00	
	TOTAL FIELD OPERATIONS		\$344,616.00	\$529,200.00	\$411,400.00	(\$117,800.00)	

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$1,394,600.00	\$2,077,645.00	\$1,966,222.00	(\$111,423.00)	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015					
	69105	Revenue Bond 2015-Principle	55,015.00	139,015.00	145,736.00	6,721.00	Per Loan Payment Schedule
	69120	Interest	31,270.00	61,717.00	57,490.00	(4,227.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	86,285.00	200,732.00	203,226.00	2,494.00	
	69125	AMI Meter Loan					
	69130	Principle	48,281.00	48,281.00	49,789.00	1,508.00	Per Loan Payment Schedule
	69135	Interest	10,233.00	10,233.00	8,725.00	(1,508.00)	Per Loan Payment Schedule
		Total AMI Meter Loan	58,514.00	58,514.00	58,514.00	0.00	
	69400 Other Non Operating Expense		0.00	0.00	2,000.00	2,000.00	Increased to normal annual budget amount
TOTAL NON OPERATING EXPENSES			\$144,799.00	\$259,246.00	\$263,740.00	\$4,494.00	
TOTAL EXPENSE			\$1,539,399.00	\$2,336,891.00	\$2,229,962.00	(\$106,929.00)	

**PRELIMINARY
OPERATING BUDGET
2020-21**

			2019-2020 ACTUAL JULY 19-MAR 20	2019-2020 BUDGET	2020-2021 BUDGET	DIFFERENCE	EXPLANATION
NET INCOME (Income-Expense)			\$497,126.00	\$460,840.00	\$578,513.00	\$117,673.00	
OPERATING FUND BALANCE							
	Operating Account Balance June 30			\$634,536.00	\$634,536.00		
	Net Revenue			\$460,840.00	\$578,513.00		
	Transfer to GL 10010 Operating Reserve			(\$50,000.00)	\$0.00	(50,000.00)	Decreased to adjust for no transfer
	Transfer to Capital Improvement Funds			(410,840.00)	(578,513.00)	167,673.00	Increased to adjust for available funds
	Estimated Operating Fund Balance June 30			\$634,536.00	\$634,536.00		
SURCHARGE 1 FUND BALANCE							
	Surcharge 1 Fund Balance June 30			\$565,413.00	\$636,332.00		
	43010	Surcharge Revenue		523,374.00	523,374.00	0.00	
	41110	Investment Revenue		11,000.00	11,000.00	0.00	
	69155	SRF Principle		(351,403.00)	(360,494.00)	9,091.00	Per Loan Payment Schedule
	69160	SRF Interest		(109,952.00)	(100,860.00)	(9,092.00)	Per Loan Payment Schedule
	69220	SRF Administration		(2,100.00)	(2,100.00)	0.00	
	Estimated Surcharge 1 Fund Balance June 30			\$636,332.00	\$707,252.00		
SURCHARGE 2 FUND BALANCE							
	Surcharge 2 Fund Balance June 30			\$399,687.00	\$400,487.00		
	43050	Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
	41110	Investment Revenue		800.00	800.00	0.00	
		Surcharge 2 Surplus Repayment		(110,201.00)	(107,171.00)	(3,030.00)	Per District Repayment Schedule
	69180	Principle		(210,000.00)	(220,000.00)	10,000.00	Per Loan Payment Schedule
	69185	Interest		(118,818.00)	(96,597.32)	(22,220.68)	Per Loan Payment Schedule
	Estimated Surcharge 2 Fund Balance June 30			\$400,487.00	\$416,537.68		
LAIF FUND (CAPACITY FEES) BALANCE							
	LAIF Fund Balance June 30			\$205,000.00	\$308,500.00		
	44100	Capacity Fee Revenue		100,000.00	60,000.00	(40,000.00)	Decreased for projected revenue
	41110	Investment Revenue		3,500.00	2,000.00	(1,500.00)	Decreased for projected revenue
	Estimated LAIF Fund Balance June 30			\$308,500.00	\$370,500.00		

**PRELIMINARY CAPITAL BUDGET
2020-21**

		GENERAL	FUTURE CAPITAL IMPROVEMENT PROJECTS	VEHICLE & LARGE EQUIPMENT REPLACEMENT	TOTAL
ESTIMATED BEGINNING BALANCE		2,287,796.00	0.00	15,000.00	2,302,796.00
FUNDING SOURCES					
Fund Transfers					
	Operating Fund Transfers In	578,513.00	0.00	0.00	578,513.00
	CIP Fund Intrafund Transfers	(420,592.00)	345,592.00	75,000.00	0.00
	Beginning Balance Redistribution**	(2,211,200.00)	2,211,200.00	0.00	0.00
	Surcharge 2 Surplus Repayment	107,171.00	0.00	0.00	107,171.00
	Investment Revenue	0.00	3,500.00	0.00	3,500.00
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS		341,688.00	2,560,292.00	90,000.00	2,991,980.00
PROJECTS					
A · WATER SUPPLY					
	A-1 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	40,000.00
Total A · WATER SUPPLY		40,000.00	0.00	0.00	40,000.00
B · WATER DISTRIBUTION					
	B-1 · Service Replacements	30,000.00	0.00	0.00	30,000.00
	B-2 · Small Meter Replacements	120,000.00	0.00	0.00	120,000.00
	B-3 · Large Meter Replacements	5,000.00	0.00	0.00	5,000.00
Total B · WATER DISTRIBUTION		155,000.00	0.00	0.00	155,000.00
TOTAL BUDGETED PROJECT EXPENDITURES		195,000.00	0.00	0.00	195,000.00
ESTIMATED ENDING BALANCE		146,688.00	2,560,292.00	90,000.00	2,796,980.00
**NOTE: The Beginning Balance Redistribution is a one-time reallocation from the General beginning fund balance to Future Capital Improvement Projects.					