

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 3

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
REVENUE					
40000 OPERATING REVENUE					
40100 Water Service Rates					
40101 Basic Service Charge	772,344.00	1,901,272.00	1,901,272.00	0.00	
40102 Usage Charge	472,615.00	656,303.00	656,303.00	0.00	
40105 Backflow Charge	13,154.00	25,000.00	25,000.00	0.00	
40106 Fire Prevention	6,552.00	13,500.00	13,500.00	0.00	
Total Water Service Rates	1,264,665.00	2,596,075.00	2,596,075.00	0.00	
40200 Water Services					
40201 Application Fees	3,550.00	6,500.00	6,500.00	0.00	
40202 Delinquency	50,354.00	80,000.00	80,000.00	0.00	
40209 Misc. Charges	4,456.00	12,000.00	12,000.00	0.00	
Total Water Services	58,360.00	98,500.00	98,500.00	0.00	
40300 Other Water Service Fees					
40301 New Construction QC	1,236.00	4,000.00	4,000.00	0.00	
40302 Service Connection Fees	8,866.00	10,000.00	10,000.00	0.00	
40304 Other Operating Revenue	1,329.00	6,000.00	6,000.00	0.00	
40305 Grant Revenue-Operating	900.00	900.00	900.00	0.00	Increased for RWA Proposition 84 2015 Implementation Grant
Total Other Water Service Fees	12,331.00	20,900.00	20,900.00	0.00	
TOTAL OPERATING REVENUE	1,335,356.00	2,715,475.00	2,715,475.00	0.00	
41000 NON-OPERATING REVENUES					
41110 Investment Revenue	1,488.00	400.00	400.00	0.00	
41120 Property Taxes & Assessments	2,848.00	81,856.00	81,856.00	0.00	
TOTAL NON-OPERATING REVENUE	4,336.00	82,256.00	82,256.00	0.00	
TOTAL REVENUE	\$1,339,692.00	\$2,797,731.00	\$2,797,731.00	0.00	

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OPERATING EXPENSE					
60010 PROFESSIONAL FEES					
					Decreased to move \$6K to 60015 and remaining is
60011 General Counsel fees-Legal	\$7,802.00	\$65,000.00	\$30,000.00	(\$35,000.00)	projected expense
60012 Auditor Fees	11,212.00	10,731.00	11,212.00	481.00	Increased to adjust for GASB 75
60013 Engineering Services	25,000.00	70,000.00	70,000.00	0.00	
60015 Other Professional Fees	225.00	25,000.00	31,000.00	6,000.00	Increased to adjust for collaboration study
TOTAL PROFESSIONAL FEES	44,239.00	170,731.00	142,212.00	(28,519.00)	
60100 PERSONNEL SERVICES					
60110 Salaries & Wages					
60111 Salary - General Manager	50,714.00	113,344.00	114,113.00	769.00	Increased per GM contract terms
60112 Staff Regular Wages	258,908.00	569,444.00	579,479.00	10,035.00	Increased per MOU contract terms
60113 Contract Extra Help	0.00	0.00	0.00	0.00	
60114 Staff Standby Pay	8,300.00	18,250.00	18,250.00	0.00	
60115 Staff Overtime Pay	4,818.00	10,200.00	10,200.00	0.00	
Total Salaries & Wages	322,740.00	711,238.00	722,042.00	10,804.00	
60150 Employee Benefits and Expenses					
60151 PERS Retirement	61,565.00	124,190.00	124,770.00	580.00	Increased for projected expense
60152 Workers Compensation	6,987.00	16,054.00	16,054.00	0.00	
60153 Group Insurance	84,583.00	217,740.00	200,289.00	(17,451.00)	Decreased to move \$17,451 to GL 60502 Reduction in retiree insurance \$5309 & increase \$20K to reclassify CERBT Plan Contributions per
60154 Retirees Insurance	8,463.00	22,110.00	36,763.00	14,653.00	GASB 75. **See note page 6.
60155 Staff Training	200.00	5,000.00	5,000.00	0.00	
60157 Uniforms	2,462.00	4,650.00	4,650.00	0.00	
60158 Payroll Taxes	27,392.00	56,494.00	56,916.00	422.00	Increased per contract terms
60159 Payroll Services	646.00	1,200.00	1,200.00	0.00	
60160 457 Employer Contribution	4,690.00	9,425.00	9,568.00	143.00	Increased per GM & MOU contract terms
Total Employee Benefits and Expenses	196,988.00	456,863.00	455,210.00	(1,653.00)	
TOTAL PERSONNEL SERVICES	\$519,728.00	\$1,168,101.00	\$1,177,252.00	\$9,151.00	

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	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION					
60205 Bank and Merchant Fees	\$2,993.00	\$4,500.00	\$4,500.00	\$0.00	
60207 Board of Director-Meeting Fees	5,975.00	10,770.00	10,770.00	0.00	
60210 Building Expenses					
60211 Office Utilities	2,621.00	6,000.00	6,000.00	0.00	
60212 Janitorial	1,170.00	2,340.00	2,340.00	0.00	
60213 Maintenance	836.00	7,500.00	5,700.00	(1,800.00)	Decreased based on current YTD and prior two FY average
60214 Security	168.00	400.00	400.00	0.00	
Total Building Expenses	4,795.00	16,240.00	14,440.00	(1,800.00)	
60220 Computer & Equipment Maint.					
60221 Computer Systems	9,946.00	25,000.00	25,000.00	0.00	
60222 Office Equipment	1,633.00	3,650.00	3,650.00	0.00	
Total Computer & Equipment Maint.	11,579.00	28,650.00	28,650.00	0.00	
60230 Office Expense	1,295.00	7,000.00	6,000.00	(1,000.00)	Decreased based on current YTD and prior two FY average
60240 Postage and Delivery	7,995.00	20,000.00	20,000.00	0.00	
60250 Printing	836.00	3,400.00	3,400.00	0.00	
60255 Meetings & Conferences	73.00	4,000.00	4,000.00	0.00	
60260 Publishing	88.00	800.00	800.00	0.00	
60270 Telephone & Internet	1,853.00	5,500.00	5,500.00	0.00	
60430 Insurance					
60431 General Liability	10,999.00	21,221.00	21,221.00	0.00	
60432 Property	2,806.00	5,611.00	5,611.00	0.00	
Total Insurance	13,805.00	26,832.00	26,832.00	0.00	
60500 Water Memberships					
60501 SAWWA	0.00	110.00	110.00	0.00	
60502 Regional Water Authority	9,355.00	9,355.00	26,806.00	17,451.00	Increased to adjust for RWA Withdrawal
60503 SGA	24,210.00	24,210.00	24,210.00	0.00	
60504 ACWA	9,640.00	9,923.00	9,640.00	(283.00)	Decreased to reflect actual expense
60505 CSDA	7,077.00	7,077.00	7,077.00	0.00	
60507 CRWA	0.00	1,326.00	1,326.00	0.00	
Total Water Memberships	50,282.00	52,001.00	69,169.00	17,168.00	
60550 Permits & Fees	8,762.00	40,000.00	30,000.00	(10,000.00)	Decreased based on current YTD and prior two FY average
60555 Subscriptions & Licensing	879.00	2,120.00	2,120.00	0.00	
60560 Elections	0.00	0.00	0.00	0.00	
60565 Uncollectable Accounts	0.00	2,000.00	2,000.00	0.00	
60570 Other Operating Expenditures	468.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION	\$111,678.00	\$224,313.00	\$228,681.00	\$4,368.00	
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	

OPERATING BUDGET 2019-20

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	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
65000 FIELD OPERATIONS					
65100 Other Field Operations					
65110 Backflow Testing	\$397.00	\$3,000.00	\$3,000.00	\$0.00	
65120 Construction Equipment Maintenance	6,440.00	5,500.00	7,500.00	2,000.00	Increased to adjust for projected costs
65130 Field Communication	1,216.00	2,600.00	2,600.00	0.00	Decreased to reflect Ferguson/Neptune Maint
65140 Field IT	6,378.00	28,000.00	17,500.00	(10,500.00)	contract change for FY 19-20 only.
65150 Laboratory Services	13,297.00	23,500.00	23,500.00	0.00	
65160 Safety Equipment	481.00	5,000.00	5,000.00	0.00	
65170 Shop Supplies	4,641.00	5,000.00	7,000.00	2,000.00	Increased to adjust for projected costs
Total Other Field Operations	32,850.00	72,600.00	66,100.00	(6,500.00)	
65200 Treatment	12,772.00	18,000.00	18,000.00	0.00	
65300 Pumping					
65310 Maintenance	9,593.00	25,000.00	25,000.00	0.00	
65320 Electricity and Fuel	95,077.00	180,000.00	180,000.00	0.00	
Total Pumping	104,670.00	205,000.00	205,000.00	0.00	
65400 Transmission & Distribution					
65410 Distribution Supplies	20,090.00	37,000.00	37,000.00	0.00	
65420 Meter Maintenance	40,207.00	56,600.00	120,100.00	63,500.00	Increased to adjust for projected costs
65430 Tank Maintenance	0.00	3,000.00	3,000.00	0.00	
65440 Contract Repairs	2,400.00	21,000.00	21,000.00	0.00	
65450 Valve Replacements	0.00	35,000.00	15,000.00	(20,000.00)	R2: Reallocate \$20K to Meter Maintenance
65460 Paving Repairs	8,500.00	25,000.00	25,000.00	0.00	
Total Transmission & Distribution	71,197.00	177,600.00	221,100.00	43,500.00	
65500 Transportation					
65510 Fuel	5,826.00	13,000.00	13,000.00	0.00	
65520 Maintenance	1,735.00	6,000.00	6,000.00	0.00	
Total Transportation	7,561.00	19,000.00	19,000.00	0.00	
TOTAL FIELD OPERATIONS	\$229,050.00	\$492,200.00	\$529,200.00	\$37,000.00	
TOTAL OPERATING EXPENSES	\$904,695.00	\$2,055,645.00	\$2,077,645.00	\$22,000.00	

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	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
NON OPERATING EXPENSES					
69010 Debt Service					
69100 Revenue Bond 2015					
69105 Revenue Bond 2015-Principle	55,015.00	139,015.00	139,015.00	0.00	Per Loan Payment Schedule
69120 Interest	31,270.00	61,717.00	61,717.00	0.00	Per Loan Payment Schedule
Total Revenue Bond 2015	86,285.00	200,732.00	200,732.00	0.00	
69125 AMI Meter Loan					
69130 Principle	23,955.00	48,281.00	48,281.00	0.00	Per Loan Payment Schedule
69135 Interest	5,302.00	10,233.00	10,233.00	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	0.00	(2,000.00)	Amount for future potential allocation; K2 \$33K moved to Meter Maintenance; remaining balance to Wages per MOU
TOTAL NON OPERATING EXPENSES	\$115,542.00	\$261,246.00	\$259,246.00	(\$2,000.00)	
TOTAL EXPENSE	\$1,020,237.00	\$2,316,891.00	\$2,336,891.00	\$20,000.00	**Total Expense offset by reallocation of CERBT contributions reclassified.
NET INCOME (Income-Expense)	\$319,455.00	\$480,840.00	\$460,840.00	(\$20,000.00)	

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	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
OPERATING FUND BALANCE					
Operating Account Balance June 30		\$634,536.00	\$634,536.00		
Net Revenue		\$480,840.00	\$460,840.00		
					**Reduced to reclassify to GL 60154 per GASB 75.
Transfer to CERBT Funds		(\$20,000.00)	\$0.00	(20,000.00)	Refer to page 2 GL 60154
Transfer to GL 10010 Operating Reserve		(\$50,000.00)	(\$50,000.00)		
Transfer to Capital Improvement Funds		(410,840.00)	(410,840.00)	0.00	Increased to adjust for available funds
Estimated Operating Fund Balance June 30		\$634,536.00	\$1,095,376.00	(\$20,000.00)	
SURCHARGE 1 FUND BALANCE					
Surcharge 1 Fund Balance June 30		\$565,413.00	\$565,413.00		
43010 Surcharge Revenue		523,374.00	523,374.00	0.00	
41110 Investment Revenue		8,000.00	11,000.00	3,000.00	Increased for projected revenue
69155 SRF Principle		(351,403.00)	(351,403.00)	0.00	
69160 SRF Interest		(109,952.00)	(109,952.00)	0.00	
69220 SRF Administration		(2,100.00)	(2,100.00)	0.00	
Estimated Surcharge 1 Fund Balance June 30		\$633,332.00	\$636,332.00	\$3,000.00	
SURCHARGE 2 FUND BALANCE					
Surcharge 2 Fund Balance June 30		\$71,936.00	\$71,936.00		
43050 Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
41110 Investment Revenue		20.00	800.00	780.00	Increased for projected revenue
Surcharge 2 Surplus Repayment		(110,201.00)	(110,201.00)	0.00	
69180 Principle		(210,000.00)	(210,000.00)	0.00	
69185 Interest		(118,818.00)	(118,818.00)	0.00	
Estimated Surcharge 2 Fund Balance June 30		\$71,956.00	\$72,736.00	\$780.00	
LAIF FUND (CAPACITY FEES) BALANCE					
LAIF Fund Balance June 30		\$205,000.00	\$205,000.00		
44100 Capacity Fee Revenue		40,000.00	100,000.00	60,000.00	Increased for projected revenue
41110 Investment Revenue		500.00	3,500.00	3,000.00	Increased for projected revenue
Estimated LAIF Fund Balance June 30		\$245,500.00	\$308,500.00		

** NOTE: GASB 75 requires the Districts CERBT Plan contributions are recorded as expenses. The expense will reduce the OPEB Unfunded Liability at FYE.

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40000 OPERATING REVENUE					
40100 Water Service Rates					
40101 Basic Service Charge	772,344.00	1,901,272.00	1,901,272.00	0.00	
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40305 Grant Revenue-Operating	900.00	0.00	900.00	900.00	Increased for RWA Proposition 84 2015 Implementation Grant
Total Other Water Service Fees	12,331.00	20,000.00	20,900.00	900.00	
TOTAL OPERATING REVENUE	1,335,356.00	2,714,575.00	2,715,475.00	900.00	
41000 NON-OPERATING REVENUES					
41110 Investment Revenue	1,488.00	400.00	400.00	0.00	
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TOTAL REVENUE	\$1,339,692.00	\$2,796,831.00	\$2,797,731.00	900.00	

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OPERATING EXPENSE					
60010 PROFESSIONAL FEES					
60011 General Counsel fees-Legal	\$7,802.00	\$65,000.00	\$30,000.00	(\$35,000.00)	Decreased to move \$6K to 60015 and remaining is projected expense
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60150 Employee Benefits and Expenses					
60151 PERS Retirement	61,565.00	124,190.00	124,770.00	580.00	Increased for projected expense
60152 Workers Compensation	6,987.00	16,054.00	16,054.00	0.00	
60153 Group Insurance	84,583.00	217,740.00	217,740.00	0.00	Reduction in retiree insurance \$5309 & increase \$20K to reclassify CERBT Plan Contributions per GASB 75. **See note page 6.
60154 Retirees Insurance	8,463.00	22,110.00	36,763.00	14,653.00	
60155 Staff Training	200.00	5,000.00	5,000.00	0.00	
60157 Uniforms	2,462.00	4,650.00	4,650.00	0.00	
60158 Payroll Taxes	27,392.00	56,494.00	56,916.00	422.00	Increased per contract terms
60159 Payroll Services	646.00	1,200.00	1,200.00	0.00	
60160 457 Employer Contribution	4,690.00	9,425.00	9,568.00	143.00	Increased per GM & MOU contract terms
Total Employee Benefits and Expenses	196,988.00	456,863.00	472,661.00	15,798.00	
TOTAL PERSONNEL SERVICES	\$519,728.00	\$1,168,101.00	\$1,194,703.00	\$26,602.00	

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60207 Board of Director-Meeting Fees	5,975.00	10,770.00	10,770.00	0.00	
60210 Building Expenses					
60211 Office Utilities	2,621.00	6,000.00	6,000.00	0.00	
60212 Janitorial	1,170.00	2,340.00	2,340.00	0.00	
60213 Maintenance	836.00	7,500.00	5,700.00	(1,800.00)	Decreased based on current YTD and prior two FY average
60214 Security	168.00	400.00	400.00	0.00	
Total Building Expenses	4,795.00	16,240.00	14,440.00	(1,800.00)	
60220 Computer & Equipment Maint.					
60221 Computer Systems	9,946.00	25,000.00	25,000.00	0.00	
60222 Office Equipment	1,633.00	3,650.00	3,650.00	0.00	
Total Computer & Equipment Maint.	11,579.00	28,650.00	28,650.00	0.00	
60230 Office Expense	1,295.00	7,000.00	6,000.00	(1,000.00)	Decreased based on current YTD and prior two FY average
60240 Postage and Delivery	7,995.00	20,000.00	20,000.00	0.00	
60250 Printing	836.00	3,400.00	3,400.00	0.00	
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60270 Telephone & Internet	1,853.00	5,500.00	5,500.00	0.00	
60430 Insurance					
60431 General Liability	10,999.00	21,221.00	21,221.00	0.00	
60432 Property	2,806.00	5,611.00	5,611.00	0.00	
Total Insurance	13,805.00	26,832.00	26,832.00	0.00	
60500 Water Memberships					
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60502 Regional Water Authority	9,355.00	9,355.00	9,355.00	0.00	
60503 SGA	24,210.00	24,210.00	24,210.00	0.00	
60504 ACWA	9,640.00	9,923.00	9,640.00	(283.00)	Decreased to reflect actual expense
60505 CSDA	7,077.00	7,077.00	7,077.00	0.00	
60507 CRWA	0.00	1,326.00	1,326.00	0.00	
Total Water Memberships	50,282.00	52,001.00	51,718.00	(283.00)	
60550 Permits & Fees	8,762.00	40,000.00	30,000.00	(10,000.00)	Decreased based on current YTD and prior two FY average
60555 Subscriptions & Licensing	879.00	2,120.00	2,120.00	0.00	
60560 Elections	0.00	0.00	0.00	0.00	
60565 Uncollectable Accounts	0.00	2,000.00	2,000.00	0.00	
60570 Other Operating Expenditures	468.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION	\$111,678.00	\$224,313.00	\$211,230.00	(\$13,083.00)	
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	

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3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 2

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
65000 FIELD OPERATIONS					
65100 Other Field Operations					
65110 Backflow Testing	\$397.00	\$3,000.00	\$3,000.00	\$0.00	
65120 Construction Equipment Maintenance	6,440.00	5,500.00	7,500.00	2,000.00	Increased to adjust for projected costs
65130 Field Communication	1,216.00	2,600.00	2,600.00	0.00	
					Decreased to reflect Ferguson/Neptune Maint
65140 Field IT	6,378.00	28,000.00	17,500.00	(10,500.00)	contract change for FY 19-20 only.
65150 Laboratory Services	13,297.00	23,500.00	23,500.00	0.00	
65160 Safety Equipment	481.00	5,000.00	5,000.00	0.00	
65170 Shop Supplies	4,641.00	5,000.00	7,000.00	2,000.00	Increased to adjust for projected costs
Total Other Field Operations	32,850.00	72,600.00	66,100.00	(6,500.00)	
65200 Treatment	12,772.00	18,000.00	18,000.00	0.00	
65300 Pumping					
65310 Maintenance	9,593.00	25,000.00	25,000.00	0.00	
65320 Electricity and Fuel	95,077.00	180,000.00	180,000.00	0.00	
Total Pumping	104,670.00	205,000.00	205,000.00	0.00	
65400 Transmission & Distribution					
65410 Distribution Supplies	20,090.00	37,000.00	37,000.00	0.00	
65420 Meter Maintenance	40,207.00	56,600.00	120,100.00	63,500.00	Increased to adjust for projected costs
65430 Tank Maintenance	0.00	3,000.00	3,000.00	0.00	
65440 Contract Repairs	2,400.00	21,000.00	21,000.00	0.00	
65450 Valve Replacements	0.00	35,000.00	15,000.00	(20,000.00)	R2: Reallocate \$20K to Meter Maintenance
65460 Paving Repairs	8,500.00	25,000.00	25,000.00	0.00	
Total Transmission & Distribution	71,197.00	177,600.00	221,100.00	43,500.00	
65500 Transportation					
65510 Fuel	5,826.00	13,000.00	13,000.00	0.00	
65520 Maintenance	1,735.00	6,000.00	6,000.00	0.00	
Total Transportation	7,561.00	19,000.00	19,000.00	0.00	
TOTAL FIELD OPERATIONS	\$229,050.00	\$492,200.00	\$529,200.00	\$37,000.00	
TOTAL OPERATING EXPENSES	\$904,695.00	\$2,055,645.00	\$2,077,645.00	\$22,000.00	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 2

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
NON OPERATING EXPENSES					
69010 Debt Service					
69100 Revenue Bond 2015					
69105 Revenue Bond 2015-Principle	55,015.00	139,015.00	139,015.00	0.00	Per Loan Payment Schedule
69120 Interest	31,270.00	61,717.00	61,717.00	0.00	Per Loan Payment Schedule
Total Revenue Bond 2015	86,285.00	200,732.00	200,732.00	0.00	
69125 AMI Meter Loan					
69130 Principle	23,955.00	48,281.00	48,281.00	0.00	Per Loan Payment Schedule
69135 Interest	5,302.00	10,233.00	10,233.00	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	0.00	(2,000.00)	Amount for future potential allocation; RZ \$33K moved to Meter Maintenance; remaining balance to Wages per MOU
TOTAL NON OPERATING EXPENSES	\$115,542.00	\$261,246.00	\$259,246.00	(\$2,000.00)	
TOTAL EXPENSE	\$1,020,237.00	\$2,316,891.00	\$2,336,891.00	\$20,000.00	**Total Expense offset by reallocation of CERBT contributions reclassified.
NET INCOME (Income-Expense)	\$319,455.00	\$479,940.00	\$460,840.00	(\$19,100.00)	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 2

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
OPERATING FUND BALANCE					
Operating Account Balance June 30		\$634,536.00	\$634,536.00		
Net Revenue		\$479,940.00	\$460,840.00		
Transfer to CERBT Funds		(\$20,000.00)	\$0.00	(20,000.00)	**Reduced to reclassify to GL 60154 per GASB 75. Refer to page 2 GL 60154
Transfer to GL 10010 Operating Reserve		(\$50,000.00)	(\$50,000.00)		
Transfer to Capital Improvement Funds		(409,940.00)	(410,840.00)	900.00	Increased to adjust for available funds
Estimated Operating Fund Balance June 30		\$634,536.00	\$1,095,376.00	(\$19,100.00)	
SURCHARGE 1 FUND BALANCE					
Surcharge 1 Fund Balance June 30		\$565,413.00	\$565,413.00		
43010 Surcharge Revenue		523,374.00	523,374.00	0.00	
41110 Investment Revenue		8,000.00	11,000.00	3,000.00	Increased for projected revenue
69155 SRF Principle		(351,403.00)	(351,403.00)	0.00	
69160 SRF Interest		(109,952.00)	(109,952.00)	0.00	
69220 SRF Administration		(2,100.00)	(2,100.00)	0.00	
Estimated Surcharge 1 Fund Balance June 30		\$633,332.00	\$636,332.00	\$3,000.00	
SURCHARGE 2 FUND BALANCE					
Surcharge 2 Fund Balance June 30		\$71,936.00	\$71,936.00		
43050 Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
41110 Investment Revenue		20.00	800.00	780.00	Increased for projected revenue
Surcharge 2 Surplus Repayment		(110,201.00)	(110,201.00)	0.00	
69180 Principle		(210,000.00)	(210,000.00)	0.00	
69185 Interest		(118,818.00)	(118,818.00)	0.00	
Estimated Surcharge 2 Fund Balance June 30		\$71,956.00	\$72,736.00	\$780.00	
LAIF FUND (CAPACITY FEES) BALANCE					
LAIF Fund Balance June 30		\$205,000.00	\$205,000.00		
44100 Capacity Fee Revenue		40,000.00	100,000.00	60,000.00	Increased for projected revenue
41110 Investment Revenue		500.00	3,500.00	3,000.00	Increased for projected revenue
Estimated LAIF Fund Balance June 30		\$245,500.00	\$308,500.00		

** NOTE: GASB 75 requires the Districts CERBT Plan contributions are recorded as expenses. The expense will reduce the OPEB Unfunded Liability at FYE.

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
REVENUE					
40000 OPERATING REVENUE					
40100 Water Service Rates					
40101 Basic Service Charge	772,344.00	1,901,272.00	1,901,272.00	0.00	
40102 Usage Charge	472,615.00	656,303.00	656,303.00	0.00	
40105 Backflow Charge	13,154.00	25,000.00	25,000.00	0.00	
40106 Fire Prevention	6,552.00	13,500.00	13,500.00	0.00	
Total Water Service Rates	1,264,665.00	2,596,075.00	2,596,075.00	0.00	
40200 Water Services					
40201 Application Fees	3,550.00	6,500.00	6,500.00	0.00	
40202 Delinquency	50,354.00	80,000.00	80,000.00	0.00	
40209 Misc. Charges	4,456.00	12,000.00	12,000.00	0.00	
Total Water Services	58,360.00	98,500.00	98,500.00	0.00	
40300 Other Water Service Fees					
40301 New Construction QC	1,236.00	4,000.00	4,000.00	0.00	
40302 Service Connection Fees	8,866.00	10,000.00	10,000.00	0.00	
40304 Other Operating Revenue	1,329.00	6,000.00	6,000.00	0.00	
40305 Grant Revenue-Operating	900.00	0.00	900.00	900.00	Increased for RWA Proposition 84 2015 Implementation Grant
Total Other Water Service Fees	12,331.00	20,000.00	20,900.00	900.00	
TOTAL OPERATING REVENUE	1,335,356.00	2,714,575.00	2,715,475.00	900.00	
41000 NON-OPERATING REVENUES					
41110 Investment Revenue	1,488.00	400.00	400.00	0.00	
41120 Property Taxes & Assessments	2,848.00	81,856.00	81,856.00	0.00	
TOTAL NON-OPERATING REVENUE	4,336.00	82,256.00	82,256.00	0.00	
TOTAL REVENUE	\$1,339,692.00	\$2,796,831.00	\$2,797,731.00	900.00	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE					
60010 PROFESSIONAL FEES					
60011 General Counsel fees-Legal	\$7,802.00	\$65,000.00	\$30,000.00	(\$35,000.00)	Decreased to move \$6K to 60015 and remaining is projected expense
60012 Auditor Fees	11,212.00	10,731.00	11,212.00	481.00	Increased to adjust for GASB 75
60013 Engineering Services	25,000.00	70,000.00	70,000.00	0.00	
60015 Other Professional Fees	225.00	25,000.00	31,000.00	6,000.00	Increased to adjust for collaboration study
TOTAL PROFESSIONAL FEES	44,239.00	170,731.00	142,212.00	(28,519.00)	
60100 PERSONNEL SERVICES					
60110 Salaries & Wages					
60111 Salary - General Manager	50,714.00	113,344.00	114,113.00	769.00	Increased per GM contract terms
60112 Staff Regular Wages	258,908.00	569,444.00	574,189.00	4,745.00	Increased per MOU contract terms
60113 Contract Extra Help	0.00	0.00	0.00	0.00	
60114 Staff Standby Pay	8,300.00	18,250.00	18,250.00	0.00	
60115 Staff Overtime Pay	4,818.00	10,200.00	10,200.00	0.00	
Total Salaries & Wages	322,740.00	711,238.00	716,752.00	5,514.00	
60150 Employee Benefits and Expenses					
60151 PERS Retirement	61,565.00	124,190.00	124,770.00	580.00	Increased for projected expense
60152 Workers Compensation	6,987.00	16,054.00	16,054.00	0.00	
60153 Group Insurance	84,583.00	217,740.00	217,740.00	0.00	
60154 Retirees Insurance	8,463.00	22,110.00	36,763.00	14,653.00	Reduction in retiree insurance \$5309 & increase \$20K to reclassify CERBT Plan Contributions per GASB 75. **See note page 6.
60155 Staff Training	200.00	5,000.00	5,000.00	0.00	
60157 Uniforms	2,462.00	4,650.00	4,650.00	0.00	
60158 Payroll Taxes	27,392.00	56,494.00	56,916.00	422.00	Increased per contract terms
60159 Payroll Services	646.00	1,200.00	1,200.00	0.00	
60160 457 Employer Contribution	4,690.00	9,425.00	9,568.00	143.00	Increased per GM & MOU contract terms
Total Employee Benefits and Expenses	196,988.00	456,863.00	472,661.00	15,798.00	
TOTAL PERSONNEL SERVICES	\$519,728.00	\$1,168,101.00	\$1,189,413.00	\$21,312.00	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION					
60205 Bank and Merchant Fees	\$2,993.00	\$4,500.00	\$4,500.00	\$0.00	
60207 Board of Director-Meeting Fees	5,975.00	10,770.00	10,770.00	0.00	
60210 Building Expenses					
60211 Office Utilities	2,621.00	6,000.00	6,000.00	0.00	
60212 Janitorial	1,170.00	2,340.00	2,340.00	0.00	
60213 Maintenance	836.00	7,500.00	5,700.00	(1,800.00)	Decreased based on current YTD and prior two FY average
60214 Security	168.00	400.00	400.00	0.00	
Total Building Expenses	4,795.00	16,240.00	14,440.00	(1,800.00)	
60220 Computer & Equipment Maint.					
60221 Computer Systems	9,946.00	25,000.00	25,000.00	0.00	
60222 Office Equipment	1,633.00	3,650.00	3,650.00	0.00	
Total Computer & Equipment Maint.	11,579.00	28,650.00	28,650.00	0.00	
60230 Office Expense	1,295.00	7,000.00	6,000.00	(1,000.00)	Decreased based on current YTD and prior two FY average
60240 Postage and Delivery	7,995.00	20,000.00	20,000.00	0.00	
60250 Printing	836.00	3,400.00	3,400.00	0.00	
60255 Meetings & Conferences	73.00	4,000.00	4,000.00	0.00	
60260 Publishing	88.00	800.00	800.00	0.00	
60270 Telephone & Internet	1,853.00	5,500.00	5,500.00	0.00	
60430 Insurance					
60431 General Liability	10,999.00	21,221.00	21,221.00	0.00	
60432 Property	2,806.00	5,611.00	5,611.00	0.00	
Total Insurance	13,805.00	26,832.00	26,832.00	0.00	
60500 Water Memberships					
60501 SAWWA	0.00	110.00	110.00	0.00	
60502 Regional Water Authority	9,355.00	9,355.00	9,355.00	0.00	
60503 SGA	24,210.00	24,210.00	24,210.00	0.00	
60504 ACWA	9,640.00	9,923.00	9,640.00	(283.00)	Decreased to reflect actual expense
60505 CSDA	7,077.00	7,077.00	7,077.00	0.00	
60507 CRWA	0.00	1,326.00	1,326.00	0.00	
Total Water Memberships	50,282.00	52,001.00	51,718.00	(283.00)	
60550 Permits & Fees	8,762.00	40,000.00	30,000.00	(10,000.00)	Decreased based on current YTD and prior two FY average
60555 Subscriptions & Licensing	879.00	2,120.00	2,120.00	0.00	
60560 Elections	0.00	0.00	0.00	0.00	
60565 Uncollectable Accounts	0.00	2,000.00	2,000.00	0.00	
60570 Other Operating Expenditures	468.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION	\$111,678.00	\$224,313.00	\$211,230.00	(\$13,083.00)	
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	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
65000 FIELD OPERATIONS					
65100 Other Field Operations					
65110 Backflow Testing	\$397.00	\$3,000.00	\$3,000.00	\$0.00	
65120 Construction Equipment Maintenance	6,440.00	5,500.00	7,500.00	2,000.00	Increased to adjust for projected costs
65130 Field Communication	1,216.00	2,600.00	2,600.00	0.00	
					Decreased to reflect Ferguson/Neptune Maint
65140 Field IT	6,378.00	28,000.00	17,500.00	(10,500.00)	contract change for FY 19-20 only.
65150 Laboratory Services	13,297.00	23,500.00	23,500.00	0.00	
65160 Safety Equipment	481.00	5,000.00	5,000.00	0.00	
65170 Shop Supplies	4,641.00	5,000.00	7,000.00	2,000.00	Increased to adjust for projected costs
Total Other Field Operations	32,850.00	72,600.00	66,100.00	(6,500.00)	
65200 Treatment	12,772.00	18,000.00	18,000.00	0.00	
65300 Pumping					
65310 Maintenance	9,593.00	25,000.00	25,000.00	0.00	
65320 Electricity and Fuel	95,077.00	180,000.00	180,000.00	0.00	
Total Pumping	104,670.00	205,000.00	205,000.00	0.00	
65400 Transmission & Distribution					
65410 Distribution Supplies	20,090.00	37,000.00	37,000.00	0.00	
65420 Meter Maintenance	40,207.00	56,600.00	67,100.00	10,500.00	Increased to adjust for projected costs
65430 Tank Maintenance	0.00	3,000.00	3,000.00	0.00	
65440 Contract Repairs	2,400.00	21,000.00	21,000.00	0.00	
65450 Valve Replacements	0.00	35,000.00	35,000.00	0.00	
65460 Paving Repairs	8,500.00	25,000.00	25,000.00	0.00	
Total Transmission & Distribution	71,197.00	177,600.00	188,100.00	10,500.00	
65500 Transportation					
65510 Fuel	5,826.00	13,000.00	13,000.00	0.00	
65520 Maintenance	1,735.00	6,000.00	6,000.00	0.00	
Total Transportation	7,561.00	19,000.00	19,000.00	0.00	
TOTAL FIELD OPERATIONS	\$229,050.00	\$492,200.00	\$496,200.00	\$4,000.00	
TOTAL OPERATING EXPENSES	\$904,695.00	\$2,055,645.00	\$2,039,355.00	(\$16,290.00)	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
NON OPERATING EXPENSES					
69010 Debt Service					
69100 Revenue Bond 2015					
69105 Revenue Bond 2015-Principle	55,015.00	139,015.00	139,015.00	0.00	Per Loan Payment Schedule
69120 Interest	31,270.00	61,717.00	61,717.00	0.00	Per Loan Payment Schedule
Total Revenue Bond 2015	86,285.00	200,732.00	200,732.00	0.00	
69125 AMI Meter Loan					
69130 Principle	23,955.00	48,281.00	48,281.00	0.00	Per Loan Payment Schedule
69135 Interest	5,302.00	10,233.00	10,233.00	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	38,290.00	36,290.00	Amount for future potential allocation
TOTAL NON OPERATING EXPENSES	\$115,542.00	\$261,246.00	\$297,536.00	\$36,290.00	
TOTAL EXPENSE	\$1,020,237.00	\$2,316,891.00	\$2,336,891.00	\$20,000.00	**Total Expense offset by reallocation of CERBT contributions reclassified.
NET INCOME (Income-Expense)	\$319,455.00	\$479,940.00	\$460,840.00	(\$19,100.00)	

OPERATING BUDGET 2019-20

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	JUL-DEC 2019 ACTUAL UNAUDITED	CURRENT 2019-2020 BUDGET	REVISION 2019-2020 BUDGET	DIFFERENCE	EXPLANATION
OPERATING FUND BALANCE					
Operating Account Balance June 30		\$634,536.00	\$634,536.00		
Net Revenue		\$479,940.00	\$460,840.00		
					**Reduced to reclassify to GL 60154 per GASB 75.
Transfer to CERBT Funds		(\$20,000.00)	\$0.00	(20,000.00)	Refer to page 2 GL 60154
Transfer to GL 10010 Operating Reserve		(\$50,000.00)	(\$50,000.00)		
Transfer to Capital Improvement Funds		(409,940.00)	(410,840.00)	900.00	Increased to adjust for available funds
Estimated Operating Fund Balance June 30		\$634,536.00	\$1,095,376.00	(\$19,100.00)	
SURCHARGE 1 FUND BALANCE					
Surcharge 1 Fund Balance June 30		\$565,413.00	\$565,413.00		
43010 Surcharge Revenue		523,374.00	523,374.00	0.00	
41110 Investment Revenue		8,000.00	11,000.00	3,000.00	Increased for projected revenue
69155 SRF Principle		(351,403.00)	(351,403.00)	0.00	
69160 SRF Interest		(109,952.00)	(109,952.00)	0.00	
69220 SRF Administration		(2,100.00)	(2,100.00)	0.00	
Estimated Surcharge 1 Fund Balance June 30		\$633,332.00	\$636,332.00	\$3,000.00	
SURCHARGE 2 FUND BALANCE					
Surcharge 2 Fund Balance June 30		\$71,936.00	\$71,936.00		
43050 Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
41110 Investment Revenue		20.00	800.00	780.00	Increased for projected revenue
Surcharge 2 Surplus Repayment		(110,201.00)	(110,201.00)	0.00	
69180 Principle		(210,000.00)	(210,000.00)	0.00	
69185 Interest		(118,818.00)	(118,818.00)	0.00	
Estimated Surcharge 2 Fund Balance June 30		\$71,956.00	\$72,736.00	\$780.00	
LAIF FUND (CAPACITY FEES) BALANCE					
LAIF Fund Balance June 30		\$205,000.00	\$205,000.00		
44100 Capacity Fee Revenue		40,000.00	100,000.00	60,000.00	Increased for projected revenue
41110 Investment Revenue		500.00	3,500.00	3,000.00	Increased for projected revenue
Estimated LAIF Fund Balance June 30		\$245,500.00	\$308,500.00		

** NOTE: GASB 75 requires the Districts CERBT Plan contributions are recorded as expenses. The expense will reduce the OPEB Unfunded Liability at FYE.

3.07.500 Minor Revisions and reallocations between line items by General Manager; Revision 1

	GENERAL	CHROMIUM MITIGATION & NEW WELLS	VEHICLE REPLACEMENT	TOTAL
ESTIMATED BEGINNING BALANCE	1,903,391.00	(29,592.00)	10,000.00	1,883,799.00
FUNDING SOURCES				
Fund Transfers				
Operating Fund Transfers In	409,940.00	0.00	0.00	409,940.00
CIP Fund Intrafund Transfers	(5,000.00)	0.00	5,000.00	0.00
Surcharge 2 Surplus Repayment	0.00	110,201.00	0.00	110,201.00
Contributed Funding				
Contributed Facilities (Developers)	0.00	0.00	0.00	0.00
Grant Revenue	0.00	400,000.00	0.00	400,000.00
Loan Proceeds	0.00	450,000.00	0.00	450,000.00
Investment Revenue	4,500.00	0.00	0.00	4,500.00
Sale of Fixed Assets	0.00	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS	2,312,831.00	930,609.00	15,000.00	3,258,440.00
PROJECTS				
A · WATER SUPPLY				
A-1 · Well XX - Cr6 Treatment/Design	0.00	50,000.00	0.00	50,000.00
A-2 · Well 16	0.00	800,000.00	0.00	800,000.00
A-3 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	40,000.00
Total A · WATER SUPPLY	40,000.00	850,000.00	0.00	890,000.00
B · WATER DISTRIBUTION				
B-1 · Service Replacements	30,000.00	0.00	0.00	30,000.00
B-2 · Large Meter Replacements	5,000.00	0.00	0.00	5,000.00
Total B · WATER DISTRIBUTION	35,000.00	0.00	0.00	35,000.00
C · CONTINGENCY				
C-1 · Contingency (10% of Est A,B,M)	7,500.00	85,000.00	0.00	92,500.00
TOTAL BUDGETED PROJECT EXPENDITURES	82,500.00	935,000.00	0.00	1,017,500.00
ESTIMATED ENDING BALANCE	2,230,331.00	(4,391.00)	15,000.00	2,240,940.00