# SWEETWATER SPRINGS WATER DISTRICT

**TO:** Board of Directors **AGENDA NO. V-D**

**FROM:** Ed Fortner, General Manager

Meeting Date: March 5, 2020

**SUBJECT: DRAFT FY 2020-2021 BUDGET**

**RECOMMENDED ACTION:** Receive a report on the Draft District FY 2020-2021(FY20) Budget, and review of the Draft Budget progress, and provide direction to staff and the *ad hoc* Budget Committee.

**FISCAL IMPACT:** Provides financial direction for FY2020-21.

**DISCUSSION:**

The staffing shortage and the ongoing Water Rate Study has impacted staff progress on the FY 2020-21 Budget. Specifically, the rate tables have not been finalized, delaying the mailing of the Proposition 218 mailing before any rate increase. The *ad hoc* Budget Committee held a meeting on February 19th. At the budget committee meeting, the refinance of the Capital One Bond was discussed, and the Committee has the recommendation to proceed with the preferred alternative. Rate increases of 3%, 4%, and 5% were discussed to support the Operating and Capital costs of the District. We now have a proposal for wage and benefit increases from the Union, and we have recommendations from the Rate Study Consultant Bartle Wells. Direction from the Board is needed to proceed with the preferred rate increase option to implement. Because of these issues and other workload, I recommend that we delay the Budget schedule for one month. We have the time, and we have done this before. Table 1 below identifies the revised calendar for the budget approval process.

The Budget Committee did meet on February 19th. Budget issues we discussed included:

Changes in staffing, include the GM and Account Clerk that are now full-time employees. These changes have increased wages. Other staff changes include the promotion of Jack Bushgen to Field Manager and Bryon Edgmon to Crew Supervisor, and two new Maintenance Workers being hired. These changes have lowered overall wages in the short term. Overall, this budget has lower wages and slightly higher benefits that are primarily due to individual employee choices in health care coverage.

Unfunded Pension Liability. We have been attempting to stay ahead of the unfunded pension liability curve. Last year the District prepaid $500,000 to reduce this interest debt. In this budget, we also plan to prepay the final balance of $500,000 and zero out that UL debt. $135,000 is budgeted annually for seven years to repay our reserve funds for this borrow.

Capital Project funding. We plan on a major Capital Project in FY 2021 that includes replacement of 5,400 linear feet of aging water main with HDPE main on Old River Road and Woodland Drive. This project is budgeted at $1,326,000.

Water Rate Increase. Nine years ago, we embarked on a nine-year program of moderate water rate increases to develop a capital project funding base, which we were targeting $500,000 per year. In those nine years, we increased water rates by 3% per year. We have not met the $500,000 target yet. Staff salary increases (which were anticipated) and the unfunded liability issue have slowed our progress. A new Rate Study is now completed, and the approved Rate Increase will be implemented going forward. A 5% rate increase for FY 2021 is recommended by the General Manager to achieve the desired target of $500,000 Net Capital Funding Target.

A one percent increase in water rates results in approximately $26,000 in revenue. A 5% rate increase annually each of the next ten years seems appropriate at this time; we brought this recommendation to the Budget Committee in our discussions with them. Our customers have not objected in large numbers to 3%, and other regional utilities have much higher increases and rates.

In two years, the District gets a debt reprieve of $146,000. That will help capital funding and may allow a year or two of no rate increases. Also, the Capital One refinance will save $120,000 annually for six years to ease cash flow. The Capital One refinance savings are not included in the draft budget but will be included if approved.

| **Table 1. FY 2020-2021 Budget Preparation, Revised** | |
|---|---|
| Reviewed/Approved Capital Improvement Program | February 2020 |
| Introduce Budget Process | January 3, 2020 |
| Budget Committee meetings | February - March 2020 |
| Draft Budget to Board for Discussion/Action, Including Recommendations on Water Rates; Rate Study Report and Recommendations to Board for Discussion/ Action | March 5, 2020 |
| Proposition 218 Mailing for Water Rate Increase | April 16, 2020 |
| Draft Budget to Board for Discussion/Action | May 7, 2020 |
| Approve Budget<br>Prop 218 Public Hearing on Rates and Rate Study Recommendations | June 4, 2020 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **FY 2020-2021 DRAFT OPERATING AND CAPITAL BUDGET** | | | | | | | | | | | |
| 2 | | | | | | **5%** | **FY 18-19 FINAL (CASH)*** | **FY19-20 BUDGET** | **FY 19-20 Projected** | **FY 20-21 BUDGET** | **Difference FY21-F20 Budgets** | FY 2020-21 |
| 3 | **REVENUE** | | | | | | | | | | | |
| 4 | | **OPERATING REVENUE** | | | | | | | | | | |
| 5 | | | **4031 · Water Bill Revenue** | | | | | | | | | |
| 6 | | | | **4031.1. · Capital Debt Reduction Charge** | | | 278,867 | 296,383 | 301,498 | 316,573 | 20,190 | 5% rate increase based on projected |
| 7 | | | | **4031.1. · Water Sales - Base Rate** | | | 1,585,609 | 1,644,824 | 1,646,066 | 1,728,369 | 83,545 | 5% rate increase based on projected |
| 8 | | | | **4031.1. · Water Sales - Usage Charges + Other** | | | 647,749 | 633,846 | 667,181 | 700,541 | 66,695 | Flat sales, 5% increase based on projected |
| 9 | | | | **4031.1. · Total Water Sales** | | | 2,512,225 | 2,575,053 | 2,614,745 | 2,745,483 | 170,430 | As Calculated |
| 10 | | **Total OPERATING REVENUE** | | | | | **2,512,225** | **2,575,053** | **2,614,745** | **2,745,483** | 170,430 | As Calculated |
| 11 | | **NON-OPERATING REVENUE** | | | | | | | | | | |
| 12 | | | **4445 · Grant Proceeds** | | | | 0 | 0 | 0 | - | - | |
| 13 | | | **4448 · Policy Reserve Loan proceeds** | | | | 0 | - | 500,000 | 500,000 | 500,000 | |
| 14 | | | **1700 · Interest** | | | | 10,900 | 8,000 | 18,000 | 16,000 | 8,000 | |
| 15 | | | **3600 · Construction New Services** | | | | 6,978 | 7,000 | 7,000 | 7,000 | | |
| 16 | | | **3601 · Construction Service Upgrades** | | | | 10,384 | 3,000 | 3,000 | 3,000 | | |
| 17 | | | **4032 · Rent** | | | | 105,717 | 105,000 | 105,000 | 110,810 | 5,810 | Crystal $1361/mo = $16,322<br>AT&T $7874/mo = $94488 |
| 18 | | | **4040 · Miscellaneous Income** | | | | 3,482 | 1,500 | 5,800 | 1,500 | - | USBank CC refunds<br>So. Cty Credit |
| 19 | | | **4117 · SCWA Reimbursement** | | | | 2,745 | - | 2,995 | - | - | SCWA contract over. |
| 20 | | **Total NON-OPERATING REVENUE** | | | | | **140,206** | **124,500** | **641,795** | **638,310** | 513,810 | |
| 21 | **Total Income** | | | | | | **2,652,431** | **2,699,553** | **3,256,540** | **3,383,793** | **684,240** | ** (500,000 as revenue proceeds) |
| 22 | | | | | | **4%** | **FY 18-19 FINAL (CASH)*** | **FY19-20 BUDGET** | **FY 19-20 Projected** | **FY 20-21 BUDGET** | **Difference FY21-F20 Budgets** | FY 2020-21 |
| 23 | **REVENUE** | | | | | | | | | | | |
| 24 | | **OPERATING REVENUE** | | | | | | | | | | |
| 25 | | | **4031 · Water Bill Revenue** | | | | | | | | | |
| 26 | | | | **4031.1. · Capital Debt Reduction Charge** | | | 278,867 | 296,383 | 301,498 | 313,558 | 17,175 | 4% rate increase based on projected |
| 27 | | | | **4031.1. · Water Sales - Base Rate** | | | 1,585,609 | 1,644,824 | 1,646,066 | 1,711,909 | 67,085 | 4% rate increase based on projected |
| 28 | | | | **4031.1. · Water Sales - Usage Charges + Other** | | | 647,749 | 633,846 | 667,181 | 693,869 | 60,023 | Flat sales, 4% increase based on projected |
| 29 | | | | **4031.1. · Total Water Sales** | | | 2,512,225 | 2,575,053 | 2,614,745 | 2,719,335 | 144,282 | As Calculated |
| 30 | | **Total OPERATING REVENUE** | | | | | **2,512,225** | **2,575,053** | **2,614,745** | **2,719,335** | 144,282 | As Calculated |
| 40 | | **Total NON-OPERATING REVENUE** | | | | | **140,206** | **124,500** | **641,795** | **638,310** | 513,810 | ** (500,000 as revenue proceeds) |
| 41 | **Total Income** | | | | | | **2,652,431** | **2,699,553** | **3,256,540** | **3,357,645** | **658,092** | |
| 42 | | | | | | **3%** | **FY 18-19 FINAL (CASH)*** | **FY19-20 BUDGET** | **FY 19-20 Projected** | **FY 20-21 BUDGET** | **Difference FY21-F20 Budgets** | FY 2020-21 |
| 43 | **REVENUE** | | | | | | | | | | | |
| 44 | | **OPERATING REVENUE** | | | | | | | | | | |
| 45 | | | **4031 · Water Bill Revenue** | | | | | | | | | |
| 46 | | | | **4031.1. · Capital Debt Reduction Charge** | | | 278,867 | 296,383 | 301,498 | 310,543 | 14,160 | 3% rate increase based on projected |
| 47 | | | | **4031.1. · Water Sales - Base Rate** | | | 1,585,609 | 1,644,824 | 1,646,066 | 1,695,448 | 50,624 | 3% rate increase based on projected |
| 48 | | | | **4031.1. · Water Sales - Usage Charges + Other** | | | 647,749 | 633,846 | 667,181 | 687,197 | 53,351 | Flat sales, 3% increase based on projected |
| 49 | | | | **4031.1. · Total Water Sales** | | | 2,512,225 | 2,575,053 | 2,614,745 | 2,693,188 | 118,135 | As Calculated |
| 50 | | **Total OPERATING REVENUE** | | | | | **2,512,225** | **2,575,053** | **2,614,745** | **2,693,188** | 118,135 | As Calculated |
| 60 | | **Total NON-OPERATING REVENUE** | | | | | **140,206** | **124,500** | **641,795** | **638,310** | 513,810 | ** (500,000 as revenue proceeds) |
| 61 | **Total Income** | | | | | | **2,652,431** | **2,699,553** | **3,256,540** | **3,331,498** | **631,945** | |
| 62 | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 64 | | | | | | | | | | | | |
| 65 | **EXPENSES** | | | | | **5%** | **FY 18-19 FINAL (CASH)*** | **FY19-20 BUDGET** | **FY 19-20 Projected** | **FY 20-21 BUDGET** | **Difference FY21-F20 Budgets** | FY 2020-21 |
| 66 | | | | | | | | | | | | |
| 67 | | **OPERATING EXPENSES** | | | | | | | | | | |
| 68 | | | **SALARY & BENEFITS** | | | | | | | | | |
| 69 | | | | **Salary** | | | | | | | | |
| 70 | | | | | **5910 · Wages** | | 835,923 | 903,046 | 850,000 | 835,000 | (68,046) | As Calculated @ 3% Increase |
| 71 | | | | | **5912 · Overtime** | | 36,645 | 34,307 | 35,000 | 37,000 | 2,693 | As Calculated |
| 72 | | | | | **5916 · On-Call Pay** | | 35,788 | 34,950 | 37,000 | 37,000 | 2,050 | As Calculated |
| 73 | | | | | **5918 · Extra help - Contract** | | 37,047 | 34,100 | 37,344 | 36,000 | 1,900 | As Calculated |
| 74 | | | | | | **Total Salary** | **945,403** | **1,006,403** | **959,344** | **945,000** | **(61,403)** | |
| 75 | | | | **Benefits** | | | | | | | | |
| 76 | | | | | **5500 · Flex Spending** | | -2,643 | 0 | 0 | 0 | - | |
| 77 | | | | | **5920 · Retirement net EE share** | | 67,856 | 95,927 | 70,000 | 87,000 | (8,927) | JK: ER Rates:<br>2%@55: 10.484%; 2%@62: 7.732%<br>Est bi-weekly total: $5,625 (assuming 5% salary increase)<br>Est Ee share: $2,282. NET $3343 = $86,918 |
| 78 | | | | | **5920.4 · Retirement UL** | | 125,451 | 55,451 | 55,451 | 34,854 | (20,597) | JK: Mandatory UL $34854. |
| 79 | | | | | **5920.5 · Retirement UL** | | 0 | 64,549 | 500,000 | 500,000 | 435,451 | JK: (Loaned from Policy Reserves) |
| 80 | | | | | **5922 · Payroll Taxes - Employer Paid** | | 14,603 | 16,761 | 13,500 | 16,000 | (761) | As Calculated |
| 81 | | | | | **5930 · Health/Dental/Vision/AFLAC Ins.** | | 185,364 | 237,000 | 208,000 | 240,000 | 3,000 | Health Insurance Up Due to Employee Choice |
| 82 | | | | | **5931 · Retiree health** | | 7,842 | 7,680 | 8,800 | 9,800 | 2,120 | Includes contribution to CERBT of $3000; Per JK cost per retiree 2020 $139.75; 2020 $143<br>Total retirees: 4 |
| 83 | | | | | **5940 · Workers Comp Insurance** | | 27,297 | 37,000 | 33,400 | 38,000 | 1,000 | Per JK, still waiting for 2020-21 EMOD |
| 84 | | | | | **5941 · Life Insurance (GM)** | | 0 | 0 | 1,000 | 1,000 | 1,000 | Per EF contract. |
| 85 | | | | | | **Total Benefits** | **425,770** | **514,368** | **890,151** | **926,654** | 412,286 | |
| 86 | | | **Total SALARY & BENEFITS** | | | | **1,371,173** | **1,520,771** | **1,849,495** | **1,871,654** | **350,883** | |
| 87 | | | | | | | | | | | | |
| 88 | | | **SERVICES & SUPPLIES** | | | | | | | | | |
| 89 | | | | **Communications** | | | | | | | | |
| 90 | | | | | **6040-I · Internet service** | | 2,354 | 2,350 | 2,350 | 2,700 | 350 | Comcast -$86.13/month: $1034<br>GotoMyPC $88/mo = $1056<br>Sonic.net $47.90/mo = $575 |
| 91 | | | | | **6040-C · Cell Phones** | | 4,058 | 4,900 | 4,200 | 4,600 | (300) | Verizon $35/mo: $420, GM-$600<br>Misc parts/holders: $200<br>Cell phone reimburse $275/mo - $3300 |
| 92 | | | | | **6040-P · Radios** | | 453 | 680 | 620 | 200 | (480) | Misc. parts/batteries: $200<br>COMBINE THIS CATEGORY WITH CELL PHONES? |
| 93 | | | | | **6040-T · Telephones** | | 22,512 | 22,900 | 24,000 | 24,000 | 1,100 | Ans. Service: $2500<br>AT&T Phones: $1,400/mo: $16,800<br>Mitel Phones: $360/mo=$4,320 |
| 94 | | | | | | **Total Communications** | **29,377** | **30,830** | **31,170** | **31,500** | **670** | |

| | | | | | | | FY 18-19 FINAL (CASH)* | FY19-20 BUDGET | FY 19-20 Projected | FY 20-21 BUDGET | Difference FY21-F20 Budgets | FY 2020-21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 95 | **EXPENSES** | | | | | **5%** | | | | | | |
| 96 | | | | **Insurances** | | | | | | | | |
| 97 | | | | | **6101 · Liability & Auto Ins.** | | 40,948 | 44,000 | 45,214 | 46,000 | 2,000 | |
| 98 | | | | | | **Total Insurances** | **40,948** | **44,000** | **45,214** | **46,000** | **2,000** | |
| 99 | | | | **Maint/Rep - Office & Vehicles** | | | | | | | | |
| 100 | | | | | **6140 · Vehicle Maintenance** | | 18,193 | 21,000 | 15,500 | 21,000 | - | Tires for Dump Truck, Backhoe |
| 101 | | | | | **6151 · Office Maintenance** | | 5,701 | 6,000 | 5,000 | 6,000 | - | Alarm System - $145/qtr.=$580<br>SR Computers - $195/mo = $2340/year<br>Copy mach. maint - 1400/yr<br>Call One - $1000/yr<br>Landscaping - $300/yr<br>Misc / Other - $250 |
| 102 | | | | | **Total Maint/Rep - Office & Vehicles** | | **23,894** | **27,000** | **20,500** | **27,000** | - | |
| 103 | | | | **Maint/Repair - Facilities** | | | | | | | - | |
| 104 | | | | | **6085 · Janitorial Services** | | 8,420 | 8,800 | 8,800 | 9,000 | 200 | Maria Reyes (office Janitorial): $125/mo = $1500<br>United Site Svces (port-o-lets): $305/mo = $3660<br>Recology Garbage $2040<br>Sewer - GVTP ($1700) |
| 105 | | | | | **6100 · SCADA System** | | 5,812 | 5,000 | 6,000 | 5,000 | - | |
| 106 | | | | | **6180 · Distribution System Repairs** | | 32,073 | 50,000 | 250,000 | 50,000 | - | As Calculated |
| 107 | | | | | **6235 · Treatment Sys/Well Repairs** | | 64,466 | 50,000 | 70,000 | 75,000 | 25,000 | well # 4 Monte Rio & #4 El Bonita rehab |
| 108 | | | | | **6143 · Generator Maintenance** | | 1,122 | 1,000 | 1,000 | 4,000 | 3,000 | PG&E Planned Outages |
| 109 | | | | | | **Total Maint/Repair - Facilities** | **111,893** | **114,800** | **335,800** | **143,000** | **28,200** | |
| 110 | | | | | | | | | | | | |
| 111 | | | | | | | | | | | | |
| 113 | | | | | **6280 · Memberships** | | 12,306 | 12,020 | 12,000 | 11,000 | (1,020) | USA $700<br>AWWA $420<br>CSDA $6800<br>CalWEP: NOT INCLUDED THIS YEAR<br>MR Chamber -$50<br>RR Chamber - $150<br>Cal Rural $1100<br>WCWW $200 |
| 114 | | | | | **6303 · Claims** | | 386 | 1,500 | 500 | 1,500 | - | Estimate |
| 115 | | | | | **6593 · Governmental Fees** | | 17,128 | 15,000 | 18,000 | 19,000 | 4,000 | Elections costs: $0<br>Notice of Determination $230<br>Parcel List $300<br>LAFCO $6,900<br>Hazmat $1300<br>Operator license fees $1000<br>System fees $9000 |
| 116 | | | | | | **Total Miscellaneous Expenses** | **29,820** | **28,520** | **30,500** | **31,500** | 2,980 | |

| 117 | EXPENSES | | | | | 5% | FY 18-19 FINAL (CASH)* | FY19-20 BUDGET | FY 19-20 Projected | FY 20-21 BUDGET | Difference FY21-F20 Budgets | FY 2020-21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 118 | | | | Office Expense | | | | | | | - | |
| 119 | | | | | 6410 · Postage | | 12,303 | 17,000 | 18,000 | 19,000 | 2,000 | Billing (2000 pieces @ $.50 X 12 months) = $12,000<br>Prop 218 mailing: 4000 X .50 = $2,000<br>1 extra mailing: 3600 X .50 = $1,800<br>Other mail |
| 120 | | | | | 6430 · Printing Expense | | 8,467 | 7,500 | 7,500 | 8,000 | 500 | Window Envelopes $1100<br>Return Envelopes $800<br>Water Bills + Autopay $1500<br>Doorhangers $400<br>Turn Off Notices $600<br>Letterhead $250<br>Misc. Inserts/folding (CCR, Flood, Rate Incr. $1000)<br>Prop 218 notice: $700<br>Checkblanks $200<br>Tagbooks/Receipt books $700 |
| 121 | | | | | 6461 · Office Supplies | | 7,518 | 6,000 | 5,500 | 6,000 | - | Supplies $4000<br>Plants/Landscaping $150<br>Christmas Tree $80<br>Christmas party $400<br>Business lunches $75<br>Paper products/coffee $250<br>Furniture $500 |
| 122 | | | | | 6800 · Subscriptions/Legal Notices | | 861 | 1,100 | 1,100 | 1,100 | - | Press Democrat $475<br>Legal Notices $400<br>Sonoma West $70<br>Safety Meeting Outlines $95 |
| 123 | | | | | 6890 · Computers/Software | | 2,636 | 2,500 | 1,700 | 2,500 | - | Antivirus softsware $60<br>Cloud software $70<br>Misc $400<br>Quickbooks upgrade $500<br>Workstation upgrades - $2000 (2)<br>Office 365 upagrade: $500 |
| 124 | | | | | | **Total Office Expense** | **31,785** | **34,100** | **33,800** | **36,600** | **2,500** | |
| 125 | | | | **Operating Supplies** | | | | | | | | |
| 126 | | | | | 6300 · Chemicals | | 14,377 | 20,000 | 18,500 | 20,000 | - | No KmNO4, more dechlor for flushing |
| 127 | | | | | 6880 · Tools and Equipment | | 2,960 | 7,000 | 5,000 | 7,000 | - | Generator $1,300 Mini Jack hammer $450. Chain saw $400. |
| 128 | | | | | 6881 · Safety Equipment | | -232 | 1,200 | 2,200 | 2,000 | 800 | Work Signs |
| 129 | | | | | | **Total Operating Supplies** | **17,105** | **28,200** | **25,700** | **29,000** | **800** | |
| 130 | | | | **Professional Services** | | | | | | | | |
| 131 | | | | | 6514 · Lab/Testing Fees | | 13,063 | 12,500 | 13,500 | 12,500 | - | |
| 132 | | | | | 6570 · Consultant Fees | | 45,380 | 58,000 | 45,000 | 52,000 | (6,000) | IEDA $12,500<br>Open Spatial (Mapping): $4,200<br>SR Computers/Chris Meyers (non-maintenance work) $1000<br>SR Computers/Kim (website; Office 365 upgrade) $1500<br>Grants Consultant $30,000 |
| 133 | | | | | 6610 · Legal | | 12,718 | 20,000 | 25,000 | 30,000 | 10,000 | Recent Costs |
| 134 | | | | | 6630 · Audit/Accounting | | 42,824 | 42,000 | 42,000 | 35,000 | (7,000) | ADP $65/2 weeks = $1300<br>W-2s = $80<br>Authorize.net $1000<br>Auditor $8,500<br>TSYS: $17000<br>E-check fees = $2100<br>West America fees $230/mo = $2760<br>1099 = $175<br>County Accounting Fees = $800 |
| 135 | | | | | | **Total Professional Services** | **113,985** | **132,500** | **125,500** | **129,500** | **(3,000)** | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 136 | **EXPENSES** | | | | | **5%** | **FY 18-19 FINAL (CASH)*** | **FY19-20 BUDGET** | **FY 19-20 Projected** | **FY 20-21 BUDGET** | **Difference FY21-F20 Budgets** | FY 2020-21 |
| 137 | | | | **Rents & Leases & Loans** | | | | | | | | |
| 138 | | | | | **6820 · Equipment** | | 1,235 | 3,300 | 3,300 | 3,300 | - | Postage machine $1300<br>Action rents: $2000 |
| 139 | | | | | **6840 · Building & Warehouse** | | 29,790 | 29,790 | 29,790 | 32,000 | 2,210 | Rent: $2,650/mo = 32,000 (est based on new lease in May 2020 |
| 140 | | | | | **Policy Reserve Loan** | | 0 | - | - | 135,000 | 135,000 | $500,000 borrowed FY 2019-20; $500,000 borrowed FY 2020-21. Year 1 of 7 years payback $135,000 annually. |
| 141 | | | | | | **Total Rents & Leases** | **31,025** | **33,090** | **33,090** | **170,300** | **137,210** | |
| 142 | | | | **Transportation & Travel** | | | | | | | | |
| 143 | | | | | **7120 · Seminars & related travel** | | 1,450 | 3,650 | 2,650 | 5,000 | 1,350 | JK - $250, EF-$1,000<br>LK and CMH - $400<br>Field: $1500 |
| 144 | | | | | **7201 · Vehicle Gas** | | 23,553 | 20,000 | 24,000 | 24,000 | 4,000 | |
| 145 | | | | | **7300 · Travel Reimbursements** | | 12,781 | 7,400 | 8,000 | 7,000 | (400) | EF $500/mo = $6000<br>CMH/NK/JK $80/mo = $960 |
| 146 | | | | | | **Total Transportation & Travel** | **37,784** | **31,050** | **34,650** | **36,000** | **4,950** | |
| 147 | | | | **Uniforms** | | | | | | | | |
| 148 | | | | | **6021.1 · Boots** | | 1,249 | 1,500 | 1,500 | 1,500 | - | $225 X 7 = $1450 |
| 149 | | | | | **6021.3 · T-shirts** | | 1,636 | 1,800 | 1,700 | 1,800 | - | |
| 150 | | | | | **6021.4 · Jackets** | | 0 | 240 | 240 | 240 | - | 2 jackets |
| 151 | | | | | | **Total Uniforms** | **2,885** | **3,540** | **3,440** | **3,540** | **-** | |
| 152 | | | | **Utilities** | | | | | | | | |
| 153 | | | | | **7320 · Electricity** | | 102,809 | 110,000 | 110,000 | 115,000 | 5,000 | JK: anticipating PGE rate increase |
| 154 | | | | | **7321 · Propane** | | 3,178 | 3,000 | 3,000 | 3,000 | - | |
| 155 | | | | | | **Total Utilities** | **105,987** | **113,000** | **113,000** | **118,000** | **5,000** | |
| 156 | | | **Total SERVICES & SUPPLIES** | | | | **576,488** | **620,630** | **832,364** | **801,940** | **181,310** | |
| 157 | | **Total OPERATING EXPENSES** | | | | | **1,947,661** | **2,141,401** | **2,681,859** | **2,673,594** | **532,193** | ** 500,000 Retirement UL |
| 158 | **OPERATING SURPLUS/DEFICIT** | | | | | | **$704,770** | **$558,152** | **$574,681** | **$710,199** | **$ 152,047** | |
| 159 | | **FIXED ASSET EXPENDITURES** | | | | | | | | | | |
| 160 | | | **8517 · Field/Office equipment** | | | | 0 | - | 0 | 9,500 | | JK: New copier $8000 (est.). Alarm $1,500 |
| 161 | | | **8573 · Vehicles** | | | | 45,037 | - | | 50,000 | 50,000 | New F-350 truck, utility bed, lift gate |
| 162 | | | **8511.1 · Tank/Facilities Sites** | | | | -531 | 24,000 | 15,000 | 24,000 | - | Harrison Rd roof $12,000. Park Ave roof & liner $12,000. |
| 163 | | | **8511.6 · Leasehold Improvements** | | | | 0 | 0 | 0 | - | - | |
| 164 | | **Total FIXED ASSET EXPENDITURES** | | | | | **44,506** | **24,000** | **15,000** | **83,500** | 59,500 | |
| 165 | | **TRANSFERS TO OTHER FUNDS** | | | | | | | | | | |
| 166 | | | **8620.7 · Tfers to CIRF for CDR Revenue** | | | | 288,172 | 296,383 | **301,498** | **316,573** | 20,190 | |
| 167 | | | **8620.3 · Tfers to CIRF - PY Surplus** | | | | 0 | 0 | 0 | - | - | |
| 168 | | | **8620.3 · Tfers to CIRF** | | | | 210,000 | 190,000 | **215,000** | **270,000** | 80,000 | |
| 169 | | | **8620.5 · Tfers to Building Fund** | | | | 15,000 | 15,000 | 15,000 | 15,000 | - | |
| 170 | | | **8620.2 · Tfers to In-House Constr** | | | | 25,000 | 25,000 | 25,000 | 25,000 | - | |
| 171 | | **Total TRANSFERS TO OTHER FUNDS** | | | | | 538,172 | 526,383 | 556,498 | 626,573 | 100,190 | |
| 172 | **SURPLUS/DEFICIT** | | | | | | **122,092** | **7,769** | **3,183** | **126** | **(7,643)** | |
| 173 | | | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 176 | **CAPITAL BUDGET** | | **5%** | | FY 18-19 FINAL (CASH)* | FY19-20 BUDGET | FY 19-20 Projected | FY 20-21 BUDGET | Difference FY21-F20 Budgets | FY 2020-21 |
| 177 | | | | | | | | | | |
| 178 | **REVENUE/SOURCES OF FUNDS** | | | | | | | | | |
| 179 | | 1002 - Construction Flat Charges | | | 13,107 | 27,000 | 27,000 | 27,000 | - | As Calculated |
| 180 | | 1001 - CY Direct Charges | | | 718,394 | 710,000 | 710,000 | 710,000 | - | As Calculated |
| 181 | | 1061 - PY Direct Charges | | | 26,651 | 40,000 | 40,000 | 40,000 | - | As Calculated |
| 182 | | 1700 - Interest | | | 39,902 | 25,000 | 25,000 | 25,000 | - | As Calculated |
| 183 | | 4620.2 - Tfers from Operations (In-House Constr.) | | | 25,000 | 25,000 | 25,000 | 25,000 | - | As Calculated |
| 184 | | 4620.2 - Tfers from Operations (CDR) | | | 288,172 | 296,383 | 301,498 | 316,573 | 20,190 | As Calculated |
| 185 | | 4620.2 - Tfers from Operations (Surplus) | | | 210,000 | 190,000 | 230,000 | 270,000 | 80,000 | |
| 186 | | 4620.2 - Tfers from Operations (USDA bond pymts at WA) | | | 132,500 | - | - | - | - | |
| 187 | | USDA 2018 Bond proceeds | | | 1,535,000 | | 0 | 0 | | |
| 188 | | **TOTAL CAPITAL REVENUE** | | | **2,988,726** | **1,313,383** | **1,358,498** | **1,413,573** | **100,190** | |
| 189 | | | | | | | | | | |
| 190 | **EXPENSES** | | | | | | | | | |
| 191 | | DEBT PAYMENTS | | | | | | | | |
| 192 | | Gen. Obligation Bonds Principal | | | 26,981 | 52,622 | 52,622 | 54,278 | 1,656 | |
| 193 | | Cap One Revenue Bond Principal | | | 343,000 | 359,000 | 359,000 | 368,000 | 9,000 | |
| 194 | | State Loan Principal | | | 131,346 | 135,235 | 135,235 | 139,298 | 4,063 | |
| 195 | | Private Placement Loan Principal | | | 150,901 | 165,570 | 162,470 | 167,650 | 2,079 | |
| 196 | | Interest Expense | | | 360,836 | 343,366 | 343,365 | 319,908 | (23,458) | |
| 197 | | **TOTAL DEBT PAYMENTS** | | | **1,013,065** | **1,055,794** | **1,052,693** | **1,049,134** | (6,660) | |
| 198 | | | | | | | | | | |
| 199 | | 2018 CIP Design and Construction Mgmt | | | 106,691 | - | | | - | |
| 200 | | 2018 CIP Construction | | | 957,228 | - | | | - | |
| 201 | | 2019 CIP | | | 103,408 | - | 62,472 | - | - | Final Costs of Monte Rio ATEC filters |
| 202 | | 2021 CIP | | | | | | 1,326,000 | 1,326,000 | |
| 203 | | In-House Construction Projects | | | 67,908 | 25,000 | 25,000 | 25,000 | | |
| 204 | | **TOTAL CONSTRUCTION EXPENSES** | | | **1,235,235** | **25,000** | **87,472** | **1,351,000** | 1,326,000 | |
| 205 | | **TOTAL CAPITAL EXPENSES** | | | **2,248,299** | **1,080,794** | **1,140,164** | **2,400,134** | 1,319,340 | |
| 206 | | **SURPLUS/DEFICIT** | | | **740,427** | **232,589** | **218,334** | **(986,561)** | (1,219,150) | |
| 207 | | | | | | | | | | |
| 208 | **FUND AND LOAN BALANCES (EOY)** | | | | | | | | | |
| 209 | | Beg Funds above District Reserve Policy | | | | 1,759,797 | 1,759,797 | 1,978,131 | | - |
| 210 | | | | | | | | | | |
| 211 | | Ending Funds ab District Policy (DP) | | | 1,759,797 | 1,992,386 | 1,978,131 | 991,570 | | |
| 212 | | Funds ab DP and Debt Payments | | | 746,732 | 936,592 | 925,438 | (57,564) | | |
| 213 | | **Net Capital Funding** | | | **270,054** | **205,589** | **253,805** | **312,439** | | Sum of the operating budget surplus, annual assessments, CIRF, CDRC, and capital interest minus total debt payments. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 214 | CAPITAL BUDGET | | 4% | | FY 18-19 FINAL (CASH)* | FY19-20 BUDGET | FY 19-20 Projected | FY 20-21 BUDGET | Difference FY21-F20 Budgets | FY 2020-21 |
| 215 | | 4620.2 - Tfers from Operations (CDR) | | | 288,172 | 296,383 | 301,498 | 313,558 | 17,175 | As Calculated |
| 216 | | 4620.2 - Tfers from Operations (Surplus) | | | 210,000 | 190,000 | 215,000 | 245,000 | 55,000 | |
| 217 | | 4620.2 - Tfers from Operations (USDA bond pymts at WA) | | | 132,500 | - | - | - | - | |
| 218 | | USDA 2018 Bond proceeds | | | 1,535,000 | | | 0 | | |
| 219 | | TOTAL CAPITAL REVENUE | | | 2,988,726 | 1,313,383 | 1,343,498 | 1,385,558 | 72,175 | |
| 237 | | SURPLUS/DEFICIT | | | 740,427 | 232,589 | 203,334 | (1,014,576) | (1,247,165) | |
| 238 | | | | | | | | | | |
| 239 | FUND AND LOAN BALANCES (EOY) | | | | | | | | | |
| 240 | | Beg Funds above District Reserve Policy | | | | 1,759,797 | 1,759,797 | 1,963,131 | | - |
| 241 | | | | | | | | | | |
| 242 | | Ending Funds ab District Policy (DP) | | | 1,759,797 | 1,992,386 | 1,963,131 | 948,555 | | |
| 243 | | Funds ab DP and Debt Payments | | | 746,732 | 936,592 | 910,438 | (100,579) | | |
| 244 | | Net Capital Funding | | | 270,054 | 205,589 | 238,805 | 284,424 | | Sum of the operating budget surplus, annual assessments, CIRF, CDRC, and capital interest minus total debt payments. |
| 245 | CAPITAL BUDGET | | 3% | | FY 18-19 FINAL (CASH)* | FY19-20 BUDGET | FY 19-20 Projected | FY 20-21 BUDGET | Difference FY21-F20 Budgets | FY 2020-21 |
| 246 | | 4620.2 - Tfers from Operations (CDR) | | | 288,172 | 296,383 | 301,498 | 310,543 | 14,160 | As Calculated |
| 247 | | 4620.2 - Tfers from Operations (Surplus) | | | 210,000 | 190,000 | 215,000 | 220,000 | 30,000 | |
| 248 | | 4620.2 - Tfers from Operations (USDA bond pymts at WA) | | | 132,500 | - | - | - | - | |
| 249 | | USDA 2018 Bond proceeds | | | 1,535,000 | | | 0 | | |
| 250 | | TOTAL CAPITAL REVENUE | | | 2,988,726 | 1,313,383 | 1,343,498 | 1,357,543 | 44,160 | |
| 268 | | SURPLUS/DEFICIT | | | 740,427 | 232,589 | 203,334 | (1,042,591) | (1,275,180) | |
| 269 | | | | | | | | | | |
| 270 | FUND AND LOAN BALANCES (EOY) | | | | | | | | | |
| 271 | | Beg Funds above District Reserve Policy | | | | 1,759,797 | 1,759,797 | 1,963,131 | | - |
| 272 | | | | | | | | | | |
| 273 | | Ending Funds ab District Policy (DP) | | | 1,759,797 | 1,992,386 | 1,963,131 | 920,540 | | |
| 274 | | Funds ab DP and Debt Payments | | | 746,732 | 936,592 | 910,438 | (128,594) | | |
| 275 | | Net Capital Funding | | | 270,054 | 205,589 | 238,805 | 256,409 | | Sum of the operating budget surplus, annual assessments, CIRF, CDRC, and capital interest minus total debt payments. |