

NOTICE OF BUDGET & FINANCE COMMITTEE MEETING

Responsible for the review of District finances including: rates, fees, charges and other sources of revenue; budget and reserves; audit; investments; insurance; and other financial matters.

NOTICE IS HEREBY GIVEN that the San Lorenzo Valley Water District has called a meeting of the Budget & Finance Committee to be held on Tuesday, **April 9, 2019 at 9:00 a.m.** at the Operations Building, 13057 Highway 9, Boulder Creek, California.

AGENDA

1. Convene Meeting/Roll Call
2. Oral Communications
This portion of the agenda is reserved for Oral Communications by the public for items which are not on the Agenda. Please understand that California law (The Brown Act) limits what the Board can do regarding issues raised during Oral Communication. No action or discussion may occur on issues outside of those already listed on today's agenda. Any person may address the Committee at this time, on any subject that lies within the jurisdiction of the District. Normally, presentations must not exceed five (5) minutes in length, and individuals may only speak once during Oral Communications. Any Director may request that the matter be placed on a future agenda or staff may be directed to provide a brief response.
3. Old Business:
Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agenda items.
 - A. REVIEW RESERVE FUND POLICY
Discussion by the Committee regarding the reserve fund policy.
4. New Business:
Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agenda items.
 - A. FY2019/20 BUDGET REVIEW - REVENUE & EXPENSES
Discussion by the Committee regarding FY 2019/20 Budget.
 - B. GRANT PROGRAM FUNDING
Discussion by the Committee regarding financing options for the Grant Program other than water revenue.
5. Informational Material: None.
6. Adjournment

In compliance with the requirements of Title II of the American Disabilities Act of 1990, the San Lorenzo Valley Water District requires that any person in need of any type of special equipment, assistance or accommodation(s) in order to communicate at the District's Public Meeting can contact the District Office at (831) 338-2153 a minimum of 72 hours prior to the scheduled meeting.

Agenda documents, including materials related to an item on this agenda submitted to the Committee after distribution of the agenda packet, are available for public inspection and may be reviewed at the office of the District Secretary, 13060 Highway 9, Boulder Creek, CA 95006 during normal business hours. Such documents may also be available on the District website at www.slvwd.com subject to staff's ability to post the documents before the meeting.

Certification of Posting

I hereby certify that on April 4, 2019, I posted a copy of the foregoing agenda in the outside display case at the District Office, 13060 Highway 9, Boulder Creek, California, said time being at least 72 hours in advance of the regular meeting of the Budget & Finance Committee of the San Lorenzo Valley Water District in compliance with California Government Code Section 54956.

Executed at Boulder Creek, California, on April 4, 2019.

Holly B. Hossack, District Secretary
San Lorenzo Valley Water District

considerations will be the next factor in determining maturity terms, with the expectations that longer maturity periods will generally yield greater returns on investments. Investments may be sold before maturity if required for cash flow or appreciation purposes.

The maximum maturity term of any investment shall not exceed five years.

- (vii) **REPORTING:** The District Manager shall provide to the Board of Directors monthly investment reports that provide a clear picture of the status of the current investment portfolio, as required by California Government Code Section 53607 and in compliance with the recommendations provided in California Government Code 53646.
- (viii) **ETHICS AND CONFLICTS OF INTEREST:** Officers and employees involved in the District's investment process shall not conduct personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.
- (ix) **INVESTMENTS POLICIES ADOPTION:** In accordance with California Government Code Section 53607 the District's investments policies shall be adopted annually by resolution of the Board of Directors at a public meeting.

Section 6.02 Reserves

(d) Purpose of Reserve Policy

Adequate designations of reserve funds set aside for various legitimate purposes are critical to the successful and stable, short and long-term operation of the San Lorenzo Valley Water District (the "District").

Adequate reserves for the District operations ensure that customers experience both stable rates for service and the security that the District can respond to emergencies, especially regarding water and wastewater quality issues. Adequate reserves ensure that the District will at all times have sufficient funding available to meet its operating, capital and debt service cost obligations, together with future debt or capital obligations, as well as any unfunded mandates, including costly regulatory requirements.

The District manages its working capital in a manner that allows the District to fund costs consistent with its annually updated capital improvement program and budgeted financial plan, and that avoids significant rate fluctuations due to changes in cash flow requirements. The ability of the District to maintain reserve funds is a critical factor in providing reliable service, mitigating rate increases, and ensuring overall financial strength.

Annually, during the budget adoption process, the District Board should review and approve the appropriate levels and uses for reserve funds based upon the needs of the District.

This Reserve Fund Policy (the “Policy”) was developed to clearly identify specific designated reserves and reserve funds. It is the intent of this Policy to clearly identify both reserve fund categories and purposes, and set target levels for reserves that are consistent with the District’s mission statement, the uniqueness of the District, and the philosophy of the District’s Board.

(e) Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement 54), Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications: nonspendable, restricted, committed, assigned and unassigned.

- (i) Nonspendable – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.
- (ii) Restricted: Amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
- (iii) Committed: Amounts that are subject to a purpose constraint imposed by a formal action of the government’s highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- (iv) Assigned: Amounts that are subject to a purpose constraint that represents an intended use established by the government’s highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.
- (v) Unassigned: Residual classification for the government’s general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

(f) Designated Reserve Funds

(i) Restricted - Debt Service Reserve Fund

The District requires that this fund be maintained at a level sufficient to fund any current debt covenant requirements. Whether funds are held by

the debt trustee during the term of the debts or if it is held internally. These are to be used in the event that the District is unable to meet its required semi-annual debt service obligation. Debt covenant requirements will be updated on an as needed basis for any new or retired obligations.

(ii) Committed - Capital Reserve Fund

This fund pays for the replacement of existing facilities and equipment as it reaches the end of its useful life or for major repairs that extend the useful life of facilities. This fund will also cover any emergency repairs to insure a timely response by the District to natural disasters and/or other emergencies. This insures timely acquisition, replacement and upgrade of the District's water system infrastructure and capital assets.

Expenditures from this reserve fund which are subsequently recovered, either partially or fully, from FEMA, OES, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Capital Reserve Fund.

The fund level for the Capital Reserve Fund is a target level equal to \$2,000,000, unless otherwise directed by the Board at a public meeting. If current funds are below the target level of \$2,000,000, the Board can designate a plan to replenish the fund.

(iii) Committed - Operational Reserve Fund

This fund is established to cover unexpected cash flow shortages, expense or losses. These might be caused by delayed payments, unexpected building repairs, or economic conditions. Reserves should not be used to make up for income shortfalls, unless the District has a plan to replace the income or reduce expenses in the near-term future, which would require Board designation. In short, reserves should be used to solve timing problems, not deficit problems.

A commonly used reserve goal is 3-6 months' expenses. The fund level for the Operational Reserve Fund is a target level equal to \$1,500,000, unless otherwise directed by the Board at a public meeting. If current funds are below the target level of \$1,500,000, the Board can designate a plan to replenish the fund.

- Assigned – none at this time
- Nonspendable – none at this time
- Unassigned – none at this time

(g) Annual Review

The District Manager shall perform a review and analysis of each designated reserve funds for presentation to the Board at a public meeting upon the occurrence of the following:

- Upon consideration by the Board of the annual budget.
- Upon any significant change to and/or expenditure(s) from a designated reserve fund.
- Upon determination that a fund balance is less than the established target level, without a near term replenishment plan.
- As part of the annual review, a summary of the funds and fund level(s) shall be listed out, as well as the anticipated levels for that fiscal year.

MEMO

TO: Budget & Finance Committee

FROM: Director of Finance

SUBJECT: FY1819 Budget

DATE: April 9, 2019

RECOMMENDATION:

It is recommended that the Budget & Finance Committee review the preliminary budget and discuss.

BACKGROUND:

BUDGET

The budget is a financial tool to help plan and guide the District's revenue and expenses. It is slightly different than the audited financials, mainly in that the budget looks more to cash expenses and excludes depreciation and other non-cash events. It is a long process with a lot of discussions and revisions. This is the initial review of the FY1920 budget process for expenses and revenue. The capital budget will come next.

HIGH LEVEL VIEW

	FY1920 Proposed Budget	FY1819 Adopted Budget	FY1819 Est. Actuals	Variance to FY1819 Budget		Variance to FY1819 Est. Actuals	
OPERATING REVENUE	\$ 10,792,670	\$ 10,022,000	\$ 10,226,140	\$ 770,670	8%	\$ 566,530	6%
OPERATING EXPENSES	8,301,639	7,961,656	7,593,151	339,983	4%	708,488	9%
OPERATING INCOME	2,491,031	2,060,344	2,632,989	430,687	21%	(141,958)	-5%
NON-OPERATING REVENUE	1,316,500	1,147,000	1,246,050	169,500	15%	70,450	6%
NON-OPERATING EXPENSES	1,091,394	1,469,947	1,058,943	(378,553)	-26%	32,451	3%
NON-OPERATING INCOME	225,106	(322,947)	187,107	548,053	-170%	37,999	20%
NET INCREASE	2,716,137	1,737,397	2,820,096	978,740	56%	(103,959)	-4%

- Operating Revenue is in line with expectations given the rate increase.
- Operating Expenses:

- FY1819 is coming in under budget, some of these are real savings, but others are timing related. This is why the operating expense increase for FY1819 actuals appears higher, 9%.
 - FY1819 is coming in below budget, majority of this was timing related to hiring the Engineering Manager. It was originally slated to be a full year hire, savings of \$125K.
 - Changes in the health rates encouraged employees to move to lower cost plans, which in turn saved the District \$60K
 - Stopping public relations consultants and not renewing ACWA saved \$50K
 - Water conservation program and education programs, savings \$45K
 - Difference between old DM and new, plus not filling Deputy position saved \$83K
- Operating expenses compared to FY1819 budget are more in line with expectations, being a 4% increase.
 - The DM has already gone through the original requested budget and cut \$138K
 - There is an Associate Engineer new hire slated for 1/1/2020. The Engineering Department is accounting for the majority of the increases.
- Non-operating Revenue is increasing mainly due to anticipated property tax increase of \$45K and environmental grant reimbursements of \$95K.
- Non-operating Expenses varied to the FY1819 budget as there was anticipated higher debt expenses that has been pushed out more.
 - Please note there is still additional debt planned for FY1920 budget that will be factored in later.

ADDITIONAL SUPPORT

Attached are additional support that will go over the main categories, similar to the budget package.

IN-DEPTH REVIEW

In the meeting we will be going over the operating expenses in much more detail. This will be a deep dive into each department and their accounts. Packets will be provided.

STILL TO COME

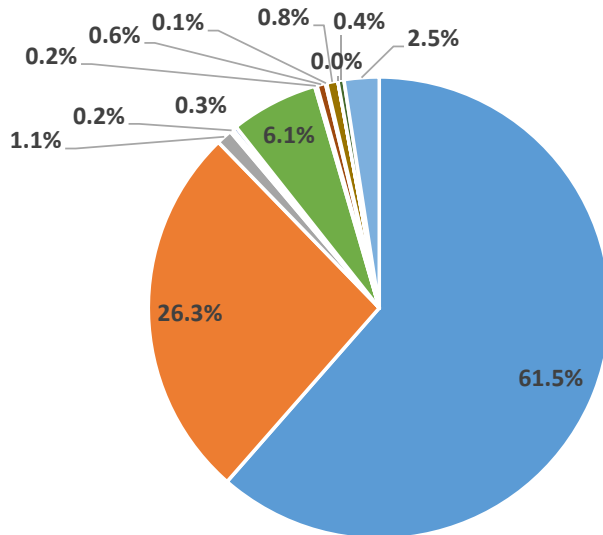
We are in the process of pulling together all the capital projects, this a major piece of the budget. This will lead into the further debt analysis.

Revenue Budget

	FY1920 Proposed Budget	FY1819 Adopted Budget	FY1819 Est. Actuals	Variance to FY1819 Budget	Variance to FY1819 Est. Actuals		
Operating Revenue							
Water Basic	\$ 3,163,000	\$ 2,986,000	\$ 2,984,000	\$ 177,000	6%	\$ 179,000	6%
Water Usage	7,395,500	6,846,000	7,024,000	549,500	8%	371,500	5%
Sewer Fund	132,170	100,000	110,140	32,170	32%	22,030	20%
Sale of Meters	30,000	30,000	30,000	-	0%	-	0%
Miscellaneous Fees & Charges	72,000	60,000	78,000	12,000	20%	(6,000)	-8%
Total Operating Revenue	\$ 10,792,670	\$ 10,022,000	\$ 10,226,140	\$ 770,670	8%	\$ 566,530	6%
Non-operating Revenue							
Property Taxes	\$ 783,750	\$ 738,400	\$ 750,000	\$ 45,350	6%	\$ 33,750	5%
Assessment Rev. - Oly Mutual	51,000	51,000	51,000	-	0%	-	0%
Assessment Rev. - Lompico	295,000	295,000	300,000	-	0%	(5,000)	-2%
Mobile Services Lease Fees	23,750	20,000	23,750	3,750	19%	-	0%
Rental Income	18,000	32,600	19,300	(14,600)	-45%	(1,300)	-7%
Interest - Investments	50,000	10,000	69,000	40,000	400%	(19,000)	-28%
Total Non-Operating Revenue	\$ 1,221,500	\$ 1,147,000	\$ 1,213,050	\$ 74,500	6%	\$ 8,450	1%
Capital Contributions							
Grants	\$ 95,000		\$ 33,000	\$ 95,000	0%	\$ 62,000	188%
FEMA Reimbursements							
Total Capital Contributions	\$ 95,000	\$ -	\$ 33,000	\$ 95,000	0%	\$ 62,000	188%
TOTAL REVENUE	\$ 12,109,170	\$ 11,169,000	\$ 11,472,190	\$ 940,170	8%	\$ 636,980	6%

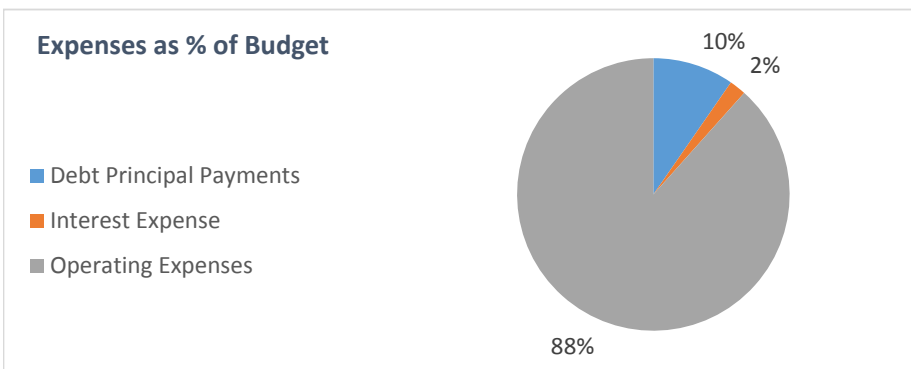
Revenue as % of Budget

- Water Usage
- Water Basic
- Sewer Fund
- Sale of Meters
- Rental Income
- Property Taxes
- Mobile Services Lease Fees
- Miscellaneous Fees & Charges
- Interest - Investments
- Grants
- FEMA Reimbursements
- Assessment Rev. - Oly Mutual
- Assessment Rev. - Lompico



Expense Budget

	FY1920 Proposed Budget	FY1819 Adopted Budget	FY1819 Est. Actuals	Variance to FY1819 Budget		Variance to FY1819 Est. Actuals	
Operating Expenses							
Salaries & Benefits	\$ 5,267,458	\$ 5,048,246	\$ 4,834,887	\$ 219,212	4%	\$ 432,571	9%
Contract/Professional Services	1,355,711	1,316,360	1,227,227	39,351	3%	128,484	10%
Facilities	467,250	571,800	415,826	(104,550)	-18%	51,424	12%
Gen. & Admin.	252,850	420,400	175,878	(167,550)	-40%	76,972	44%
Operating Expenses	591,700	420,500	580,276	171,200	41%	11,424	2%
Maintenance	366,670	184,350	359,056	182,320	99%	7,614	2%
Total Operating Expenses	\$ 8,301,639	\$ 7,961,656	\$ 7,593,151	\$ 339,983	4%	\$ 708,488	9%
Interest Expense							
Refunding Bond	\$ 26,267	\$ 43,695	\$ 43,696	\$ (17,428)	-40%	\$ (17,429)	-40%
Felton Loan	33,582	37,220	37,220	(3,638)	-10%	(3,638)	-10%
Olympia SRF Loan	37,987	39,657	39,657	(1,670)	-4%	(1,670)	-4%
Probation Tank Loan	77,146	130,000	-	(52,854)	-41%	77,146	0%
Solar Lease	8,775	9,869	9,862	(1,094)	-11%	(1,087)	-11%
Vehicle Lease	1,953	2,703	2,703	(750)	-28%	(750)	-28%
Total Interest Expense	\$ 185,710	\$ 263,144	\$ 133,138	\$ (77,434)	-29%	\$ 52,572	39%
Debt Principal Payments							
Refunding Bond	\$ 582,031	\$ 666,015	\$ 660,015	\$ (83,984)	-13%	\$ (77,984)	-12%
Felton Loan	153,215	149,577	149,577	3,638	2%	3,638	2%
Olympia SRF Loan	66,246	64,576	64,576	1,670	3%	1,670	3%
Probation Tank Loan	50,716	275,000	-	(224,284)	-82%	50,716	0%
Solar Lease	30,220	29,130	29,132	1,090	4%	1,088	4%
Vehicle Lease	23,256	22,505	22,505	751	3%	751	3%
Total Debt Payments	\$ 905,684	\$ 1,206,803	\$ 925,805	\$ (301,119)	-25%	\$ (20,121)	-2%
Total Non-operating Expenses	\$ 1,091,394	\$ 1,469,947	\$ 1,058,943	\$ (378,553)	-26%	\$ 32,451	3%
TOTAL EXPENSES	\$ 9,393,033	\$ 9,431,603	\$ 8,652,094	\$ (38,570)	0%	\$ 740,939	9%



		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]		[K]	[L]
ACCOUNT NUMBER	DESCRIPTION	FY1920 BUDGET REQUEST	FY1920 BUDGET PROPOSED (DM)	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	% Change Est FY1819 Actuals	% Change FY1819 Budget	\$ Change Est FY1819 Actuals	\$ Change FY1819 Budget	1 YR PRIOR ACTUALS FY1718	2 YR PRIOR ACTUALS FY1617	NOTES	FY1819 BvA	DM CUTS
01-100-5100	REGULAR SALARIES	\$339,897	\$339,897	\$295,600	\$294,700	15%	15%	\$44,297	\$45,197	\$283,670	\$279,990	Artificially high for FY1920, DM large vacation payout. (\$70K)	\$900	\$0
01-100-5101	DIRECTORS FEES	\$16,400	\$16,400	\$11,400	\$10,000	44%	64%	\$5,000	\$6,400	\$11,525	\$16,500		\$1,400	\$0
01-100-5120	OVERTIME WAGES	\$5,000	\$8,000	\$8,000	\$5,000	0%	60%	\$0	\$3,000	\$3,897	\$1,487		\$3,000	-\$3,000
01-100-5140	MEDICAL INSURANCE	\$31,428	\$31,428	\$33,341	\$50,000	-6%	-37%	-\$1,913	-\$18,572	\$39,577	\$36,314	Medical costs went down CY2019	-\$16,659	\$0
01-100-5141	DENTAL INSURANCE	\$1,539	\$1,539	\$3,621	\$3,200	-58%	-52%	-\$2,082	-\$1,661	\$1,914	\$2,715		\$421	\$0
01-100-5142	VISION INSURANCE	\$274	\$274	\$516	\$475	-47%	-42%	-\$242	-\$201	\$575	\$508		\$41	\$0
01-100-5143	LIFE INSURANCE	\$400	\$400	\$466	\$400	-14%	0%	-\$66	\$0	\$400	\$366		\$66	\$0
01-100-5144	LONG TERM DISABILITY	\$1,349	\$1,349	\$1,237	\$1,450	9%	-7%	\$112	-\$101	\$1,018	\$880		-\$213	\$0
01-100-5145	WORKERS COMPENSATION	\$2,603	\$2,603	\$4,232	\$4,100	-38%	-37%	-\$1,629	-\$1,497	\$791	\$1,756		\$132	\$0
01-100-5146	ASSISTANCE PROGRAM	\$200	\$200	\$200	\$0	0%		\$0	\$200	\$0	\$0		\$200	\$0
01-100-5147	RETIRED EMPLOYEE MEDICAL	\$22,800	\$22,800	\$19,688	\$19,200	16%	19%	\$3,112	\$3,600	\$17,853	\$13,450		\$488	\$0
01-100-5150	PERS - RETIREMENT	\$52,155	\$52,155	\$43,000	\$44,400	21%	17%	\$9,155	\$7,755	\$31,930	\$168,431	Overall Lump Sum Payment \$32K higher this year	-\$1,400	\$0
01-100-5160	FICA - SOCIAL SECURITY	\$19,048	\$19,048	\$14,800	\$14,800	29%	29%	\$4,248	\$4,248	\$13,522	\$12,828		\$0	\$0
01-100-5161	MEDICARE	\$5,239	\$5,239	\$4,500	\$4,500	16%	16%	\$739	\$739	\$4,322	\$4,173		\$0	\$0
01-100-5170	OTHER PAYROLL CHARGES	\$0	\$0	\$2,000	\$2,000	-100%	-100%	-\$2,000	-\$2,000	-\$14,202	\$589		\$0	\$0
01-100-5171	UNIFORMS	\$0	\$0	\$400	\$0	-100%		-\$400	\$0	\$145	\$150		\$400	\$0
01-100-5172	CERTIFICATIONS	\$150	\$150	\$150	\$0	0%		\$0	\$150	\$60	\$116		\$150	\$0
01-100-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$221,125	\$123,584		\$0	\$0
01-100-5181	OPEB EXPENSE GASB 45	\$0	\$0	\$0	\$0			\$0	\$0	\$94,705	\$24,028		\$0	\$0
01-100-5200	CONTRACT/PROFESSIONAL SERVICES	\$285,600	\$283,100	\$250,000	\$284,000	13%	0%	\$33,100	-\$900	\$142,987	\$286,223	See detail	-\$34,000	\$2,500
01-100-5210	LEGAL SERVICES	\$210,000	\$210,000	\$240,000	\$250,000	-13%	-16%	-\$30,000	-\$40,000	\$441,741	\$330,415		-\$10,000	\$0
01-100-5300	OPERATING SUPPLIES	\$2,900	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$2,900
01-100-5320	RENTALS/LEASES/PERMITS	\$2,000	\$2,000	\$2,085	\$1,000	-4%	100%	-\$85	\$1,000	\$1,987	\$1,425		\$1,085	\$0
01-100-5420	BUILD MAINT-SERVICES & SUPPLYS	\$16,000	\$16,000	\$16,000	\$16,000	0%	0%	\$0	\$0	\$13,607	\$16,467		\$0	\$0
01-100-5500	UTILITIES	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%	\$0	\$0	\$9,165	\$8,959		\$0	\$0
01-100-5510	TELEPHONE/COMMUNICATIONS	\$17,000	\$17,000	\$16,576	\$16,000	3%	6%	\$424	\$1,000	\$16,547	\$16,308		\$576	\$0
01-100-5600	OFFICE SUPPLIES	\$10,000	\$10,000	\$9,630	\$10,000	4%	0%	\$370	\$0	\$14,643	\$9,567		-\$370	\$0
01-100-5620	WATER CONSERVATION PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$2,500		\$0	\$0
01-100-5622	EDUCATION PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-100-5630	TRAINING,CONFERENCES &MEETINGS	\$9,500	\$8,000	\$8,000	\$8,000	0%	0%	\$0	\$0	\$5,249	\$6,991	See detail	\$0	\$1,500
01-100-5631	MEMBERSHIP & DUES	\$30,000	\$30,000	\$27,000	\$42,000	11%	-29%	\$3,000	-\$12,000	\$36,942	\$24,806	No longer doing ACWA (~\$15K)	-\$15,000	\$0
01-100-5632	SUBSCRIPTIONS/BOOKS	\$1,000	\$1,000	\$1,580	\$1,000	-37%	0%	-\$580	\$0	\$0	\$1,104		\$580	\$0
01-100-5633	EMPLOYEE RECOGNITION PROGRAM	\$2,000	\$2,000	\$1,828	\$0	9%		\$172	\$2,000	\$0	\$0		\$1,828	\$0
01-100-5634	AUTO ALLOWANCE	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-100-5640	ADVERTISING	\$13,000	\$8,000	\$8,000	\$8,000	0%	0%	\$0	\$0	\$11,672	\$8,570		\$0	\$5,000
01-100-5650	POSTAGE	\$5,000	\$5,000	\$5,000	\$6,000	0%	-17%	\$0	-\$1,000	\$9,309	\$4,661		-\$1,000	\$0
01-100-5660	INSURANCE - PROPERTY	\$104,500	\$104,500	\$98,000	\$95,000	7%	10%	\$6,500	\$9,500	\$69,568	\$64,098		\$3,000	\$0
	ADMINISTRATION	\$1,216,982	\$1,208,082	\$1,136,852	\$1,201,225	6%	1%	\$71,230	\$6,857	\$1,486,243	\$1,469,959		-\$64,373	\$8,900
01-200-5100	REGULAR SALARIES	\$750,763	\$750,763	\$715,000	\$719,000	5%	4%	\$35,763	\$31,763	\$700,668	\$549,169	Cost of living + possible step increases	-\$4,000	\$0
01-200-5120	OVERTIME WAGES	\$2,500	\$2,500	\$1,200	\$750	108%	233%	\$1,300	\$1,750	\$923	\$187		\$450	\$0
01-200-5130	STANDBY	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-200-5140	MEDICAL INSURANCE	\$183,961	\$183,961	\$175,610	\$198,000	5%	-7%	\$8,351	-\$14,039	\$173,133	\$99,862	Medical costs went down CY2019	-\$22,390	\$0
01-200-5141	DENTAL INSURANCE	\$15,117	\$15,117	\$16,219	\$15,200	-7%	-1%	-\$1,102	-\$83	\$16,866	\$9,004		\$1,019	\$0
01-200-5142	VISION INSURANCE	\$2,236	\$2,236	\$1,663	\$2,300	34%	-3%	\$573	-\$64	\$1,704	\$2,080		-\$637	\$0
01-200-5143	LIFE INSURANCE	\$1,798	\$1,798	\$1,748	\$1,800	3%	0%	\$50	-\$2	\$1,757	\$1,149		-\$52	\$0
01-200-5144	LONG TERM DISABILITY	\$4,005	\$4,005	\$3,329	\$3,900	20%	3%	\$676	\$105	\$3,394	\$2,066		-\$571	\$0

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]		[K]	[L]
ACCOUNT NUMBER	DESCRIPTION	FY1920 BUDGET REQUEST	FY1920 BUDGET PROPOSED (DM)	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	% Change Est FY1819 Actuals	% Change FY1819 Budget	\$ Change Est FY1819 Actuals	\$ Change FY1819 Budget	1 YR PRIOR ACTUALS FY1718	2 YR PRIOR ACTUALS FY1617	NOTES	FY1819 BvA	DM CUTS
01-200-5145	WORKERS COMPENSATION	\$2,697	\$2,697	\$3,202	\$3,992	-16%	-32%	-\$505	-\$1,295	\$6,418	\$5,118		-\$790	\$0
01-200-5146	ASSISTANCE PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-200-5150	PERS - RETIREMENT	\$83,765	\$83,765	\$81,500	\$81,500	3%	3%	\$2,265	\$2,265	\$80,520	\$60,634		\$0	\$0
01-200-5160	FICA - SOCIAL SECURITY	\$45,659	\$45,659	\$44,100	\$43,750	4%	4%	\$1,559	\$1,909	\$41,809	\$28,852		\$350	\$0
01-200-5161	MEDICARE	\$10,886	\$10,886	\$10,500	\$10,500	4%	4%	\$386	\$386	\$9,778	\$6,748		\$0	\$0
01-200-5171	UNIFORMS	\$1,600	\$1,600	\$2,200	\$2,200	-27%	-27%	-\$600	-\$600	\$1,713	\$851		\$0	\$0
01-200-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-200-5200	CONTRACT/PROFESSIONAL SERVICES	\$88,500	\$88,500	\$91,227	\$85,000	-3%	4%	-\$2,727	\$3,500	\$90,744	\$65,169	See detail	\$6,227	\$0
01-200-5201	AUDIT SERVICES	\$21,000	\$21,000	\$21,000	\$21,000	0%	0%	\$0	\$0	\$19,480	\$34,854		\$0	\$0
01-200-5300	OPERATING SUPPLIES	\$250	\$250	\$131	\$0	92%		\$120	\$250	\$43	\$0		\$131	\$0
01-200-5310	EQUIP NON-CAP	\$1,500	\$1,500	\$1,500	\$1,000	0%	50%	\$0	\$500	\$2,677	\$2,700		\$500	\$0
01-200-5401	SAFETY EQUIPMENT	\$350	\$350	\$0	\$350		0%	\$350	\$0	\$315	\$0		-\$350	\$0
01-200-5410	MAINT & OPERATION OF VEHICLES	\$15,500	\$15,500	\$15,500	\$12,500	0%	24%	\$0	\$3,000	\$15,012	\$2,058		\$3,000	\$0
01-200-5510	TELEPHONE/COMMUNICATIONS	\$1,500	\$1,500	\$0	\$0			\$1,500	\$1,500	\$0	\$0		\$0	\$0
01-200-5600	OFFICE SUPPLIES	\$4,000	\$4,000	\$5,000	\$5,000	-20%	-20%	-\$1,000	-\$1,000	\$6,133	\$2,086		\$0	\$0
01-200-5610	BANK CHARGES	\$120,000	\$120,000	\$122,502	\$110,000	-2%	9%	-\$2,502	\$10,000	\$103,535	\$97,788		\$12,502	\$0
01-200-5611	BAD DEBTS	\$7,500	\$7,500	\$9,000	\$7,500	-17%	0%	-\$1,500	\$0	\$14,623	\$14,317		\$1,500	\$0
01-200-5630	TRAINING,CONFERENCES &MEETINGS	\$4,000	\$4,000	\$1,500	\$4,000	167%	0%	\$2,500	\$0	\$430	\$2,085		-\$2,500	\$0
01-200-5632	SUBSCRIPTIONS/BOOKS	\$520	\$520	\$300	\$300	73%	73%	\$220	\$220	\$459	\$0		\$0	\$0
01-200-5650	POSTAGE	\$32,500	\$32,500	\$30,000	\$34,000	8%	-4%	\$2,500	-\$1,500	\$31,965	\$33,795		-\$4,000	\$0
	FINANCE	\$1,402,107	\$1,402,107	\$1,353,930	\$1,363,542	4%	3%	\$48,177	\$38,565	\$1,324,097	\$1,020,569		-\$9,612	\$0

01-300-5100	REGULAR SALARIES	\$280,060	\$280,060	\$90,000	\$182,000	211%	54%	\$190,060	\$98,060	\$83,531	\$32,277	Full Yr Eng. Manager, 1/2 yr Associate Eng.	-\$92,000	\$0
01-300-5140	MEDICAL INSURANCE	\$26,190	\$26,190	\$11,000	\$30,000	138%	-13%	\$15,190	-\$3,810	\$9,080	\$2,934	Full Yr Eng. Manager, 1/2 yr Associate Eng.	-\$19,000	\$0
01-300-5141	DENTAL INSURANCE	\$1,924	\$1,924	\$1,250	\$2,350	54%	-18%	\$674	-\$426	\$739	\$243		-\$1,100	\$0
01-300-5142	VISION INSURANCE	\$343	\$343	\$300	\$350	14%	-2%	\$43	-\$7	\$131	\$44		-\$50	\$0
01-300-5143	LIFE INSURANCE	\$500	\$500	\$250	\$400	100%	25%	\$250	\$100	\$200	\$67		-\$150	\$0
01-300-5144	LONG TERM DISABILITY	\$1,445	\$1,445	\$750	\$915	93%	58%	\$695	\$530	\$491	\$166		-\$165	\$0
01-300-5145	WORKERS COMPENSATION	\$2,687	\$2,687	\$2,000	\$2,350	34%	14%	\$687	\$337	\$235	\$798		-\$350	\$0
01-300-5146	ASSISTANCE PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-300-5150	PERS - RETIREMENT	\$45,955	\$45,955	\$8,000	\$12,900	474%	256%	\$37,955	\$33,055	\$5,166	\$10,799	Full Yr Eng. Manager, 1/2 yr Associate Eng.	-\$4,900	\$0
01-300-5160	FICA - SOCIAL SECURITY	\$16,475	\$16,475	\$6,000	\$11,300	175%	46%	\$10,475	\$5,175	\$4,855	\$1,743	Full Yr Eng. Manager, 1/2 yr Associate Eng.	-\$5,300	\$0
01-300-5161	MEDICARE	\$4,061	\$4,061	\$1,500	\$2,650	171%	53%	\$2,561	\$1,411	\$1,135	\$408	Full Yr Eng. Manager, 1/2 yr Associate Eng.	-\$1,150	\$0
01-300-5171	UNIFORMS	\$800	\$800	\$400	\$950	100%	-16%	\$400	-\$150	\$0	\$0		-\$550	\$0
01-300-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-300-5200	CONTRACT/PROFESSIONAL SERVICES	\$45,000	\$45,000	\$25,000	\$15,000	80%	200%	\$20,000	\$30,000	\$66,065	\$13,714	Scanning \$15K, ERSI software maint. \$10K, outside eng. \$20K	\$10,000	\$0
01-300-5310	EQUIP NON-CAP	\$23,000	\$23,000	\$0	\$0			\$23,000	\$23,000	\$1,163	\$0	Equiping 2 new hires \$8K, GPS equip. \$15K	\$0	\$0
01-300-5410	MAINT & OPERATIONS OF VEHICLES	\$1,000	\$1,000	\$0	\$0			\$1,000	\$1,000	\$0	\$0		\$0	\$0
01-300-5510	TELEPHONE/COMMUNICATIONS	\$2,500	\$2,500	\$500	\$1,200	400%	108%	\$2,000	\$1,300	\$1,281	\$1,236		-\$700	\$0
01-300-5600	OFFICE SUPPLIES	\$2,000	\$2,000	\$968	\$1,000	107%	100%	\$1,032	\$1,000	\$607	\$1,127		-\$32	\$0
01-300-5630	TRAINING,CONFERENCES &MEETINGS	\$3,000	\$3,000	\$1,500	\$3,000	100%	0%	\$1,500	\$0	\$1,074	\$40		-\$1,500	\$0
01-300-5631	MEMBERSHIP & DUES	\$800	\$800	\$400	\$800	100%	0%	\$400	\$0	\$0	\$646		-\$400	\$0
01-300-5632	SUBSCRIPTIONS/BOOKS	\$2,000	\$2,000	\$1,000	\$1,700	100%	18%	\$1,000	\$300	\$767	\$0		-\$700	\$0
	ENGINEERING	\$459,740	\$459,740	\$150,818	\$268,865	205%	71%	\$308,922	\$190,875	\$176,520	\$66,241		-\$118,047	\$0

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]		[K]	[L]
ACCOUNT NUMBER	DESCRIPTION	FY1920 BUDGET REQUEST	FY1920 BUDGET PROPOSED (DM)	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	% Change Est FY1819 Actuals	% Change FY1819 Budget	\$ Change Est FY1819 Actuals	\$ Change FY1819 Budget	1 YR PRIOR ACTUALS FY1718	2 YR PRIOR ACTUALS FY1617	NOTES	FY1819 BvA	DM CUTS
01-400-5100	REGULAR SALARIES	\$886,081	\$886,081	\$905,656	\$940,000	-2%	-6%	-\$19,575	-\$53,919	\$903,598	\$951,041	Not replacing Deputy Director of Ops	-\$34,344	\$0
01-400-5120	OVERTIME WAGES	\$55,000	\$55,000	\$54,000	\$38,000	2%	45%	\$1,000	\$17,000	\$38,282	\$52,887		\$16,000	\$0
01-400-5130	STANDBY	\$26,000	\$26,000	\$24,000	\$24,000	8%	8%	\$2,000	\$2,000	\$26,286	\$24,217		\$0	\$0
01-400-5140	MEDICAL INSURANCE	\$221,390	\$221,390	\$218,528	\$231,000	1%	-4%	\$2,862	-\$9,610	\$199,983	\$212,809	Medical costs went down CY2019	-\$12,472	\$0
01-400-5141	DENTAL INSURANCE	\$21,059	\$21,059	\$21,502	\$21,520	-2%	-2%	-\$443	-\$461	\$21,241	\$20,973		-\$18	\$0
01-400-5142	VISION INSURANCE	\$2,978	\$2,978	\$4,028	\$3,060	-26%	-3%	-\$1,050	-\$82	\$3,949	\$3,335		\$968	\$0
01-400-5143	LIFE INSURANCE	\$2,118	\$2,118	\$2,158	\$2,238	-2%	-5%	-\$40	-\$120	\$2,105	\$2,278		-\$80	\$0
01-400-5144	LONG TERM DISABILITY	\$5,005	\$5,005	\$3,853	\$5,256	30%	-5%	\$1,152	-\$251	\$3,866	\$4,027		-\$1,403	\$0
01-400-5145	WORKERS COMPENSATION	\$27,820	\$27,820	\$34,000	\$34,000	-18%	-18%	-\$6,180	-\$6,180	\$25,169	\$69,130		\$0	\$0
01-400-5146	ASSISTANCE PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-400-5150	PERS - RETIREMENT	\$167,865	\$167,865	\$137,000	\$147,750	23%	14%	\$30,865	\$20,115	\$134,709	\$153,134	Overall Lump Sum Payment \$32K higher this year	-\$10,750	\$0
01-400-5160	FICA - SOCIAL SECURITY	\$62,538	\$62,538	\$59,832	\$62,125	5%	1%	\$2,706	\$413	\$56,820	\$64,701		-\$2,293	\$0
01-400-5161	MEDICARE	\$14,626	\$14,626	\$14,706	\$14,710	-1%	-1%	-\$80	-\$84	\$13,462	\$15,441		-\$4	\$0
01-400-5171	UNIFORMS	\$8,000	\$8,000	\$13,107	\$8,480	-39%	-6%	-\$5,107	-\$480	\$8,228	\$9,365		\$4,627	\$0
01-400-5172	CERTIFICATIONS	\$750	\$750	\$330	\$500	127%	50%	\$420	\$250	\$340	\$145		-\$170	\$0
01-400-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-400-5200	CONTRACT/PROFESSIONAL SERVICES	\$125,000	\$110,000	\$110,000	\$142,000	0%	-23%	\$0	-\$32,000	\$94,757	\$77,042		-\$32,000	\$15,000
01-400-5300	OPERATING SUPPLIES	\$170,000	\$170,000	\$161,289	\$165,000	5%	3%	\$8,711	\$5,000	\$94,395	\$187,387		-\$3,711	\$0
01-400-5310	EQUIP NON-CAP	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-400-5311	SMALL TOOLS/MAINT & REPAIRS	\$12,000	\$12,000	\$10,676	\$12,000	12%	0%	\$1,324	\$0	\$12,573	\$10,574		-\$1,324	\$0
01-400-5320	RENTALS/LEASES/PERMITS	\$12,000	\$12,000	\$14,206	\$10,000	-16%	20%	-\$2,206	\$2,000	\$10,567	\$4,673		\$4,206	\$0
01-400-5401	SAFETY EQUIPMENT - MAINTENANCE	\$6,500	\$6,500	\$6,000	\$6,500	8%	0%	\$500	\$0	\$4,701	\$4,292		-\$500	\$0
01-400-5410	MAINT & OPERATIONS OF VEHICLES	\$105,000	\$105,000	\$78,000	\$78,000	35%	35%	\$27,000	\$27,000	\$60,805	\$72,145	Conversion of truck to vactor \$25K	\$0	\$0
01-400-5420	BUILD MAINT-SERVICES & SUPPLYS	\$25,000	\$25,000	\$15,000	\$25,000	67%	0%	\$10,000	\$0	\$17,854	\$1,563	Deferred maint. needed	-\$10,000	\$0
01-400-5500	UTILITIES	\$108,500	\$108,500	\$107,371	\$105,000	1%	3%	\$1,129	\$3,500	\$106,217	\$95,372		\$2,371	\$0
01-400-5510	TELEPHONE/COMMUNICATIONS	\$90,000	\$90,000	\$88,242	\$87,000	2%	3%	\$1,758	\$3,000	\$84,540	\$80,535		\$1,242	\$0
01-400-5600	OFFICE SUPPLIES	\$4,500	\$4,500	\$4,511	\$4,500	0%	0%	-\$11	\$0	\$6,974	\$4,815		\$11	\$0
01-400-5630	TRAINING,CONFERENCES &MEETINGS	\$4,000	\$4,000	\$1,768	\$5,000	126%	-20%	\$2,232	-\$1,000	\$1,752	\$4,149		-\$3,232	\$0
	OPERATIONS	\$2,163,730	\$2,148,730	\$2,089,764	\$2,172,639	3%	-1%	\$58,966	-\$23,909	\$1,933,171	\$2,126,029		-\$82,875	\$15,000
01-500-5100	REGULAR SALARIES	\$193,525	\$193,525	\$181,000	\$176,300	7%	10%	\$12,525	\$17,225	\$162,225	\$99,480	Cost of living + possible step increases	\$4,700	\$0
01-500-5120	OVERTIME WAGES	\$4,000	\$3,000	\$4,000	\$169	-25%	1674%	-\$1,000	\$2,831	\$176	\$0		\$3,831	\$1,000
01-500-5140	MEDICAL INSURANCE	\$37,714	\$37,714	\$44,545	\$38,900	-15%	-3%	-\$6,831	-\$1,186	\$33,195	\$22,157	Medical costs went down CY2019	\$5,645	\$0
01-500-5141	DENTAL INSURANCE	\$3,177	\$3,177	\$3,890	\$3,200	-18%	-1%	-\$713	-\$23	\$2,146	\$1,362		\$690	\$0
01-500-5142	VISION INSURANCE	\$475	\$475	\$386	\$500	23%	-5%	\$89	-\$25	\$363	\$204		-\$114	\$0
01-500-5143	LIFE INSURANCE	\$400	\$400	\$400	\$400	0%	0%	\$0	\$0	\$366	\$183		\$0	\$0
01-500-5144	LONG TERM DISABILITY	\$1,038	\$1,038	\$941	\$950	10%	9%	\$97	\$88	\$877	\$482		-\$9	\$0
01-500-5145	WORKERS COMPENSATION	\$2,390	\$2,390	\$3,390	\$3,400	-29%	-30%	-\$1,000	-\$1,010	\$521	\$1,004		-\$10	\$0
01-500-5146	ASSISTANCE PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-500-5150	PERS - RETIREMENT	\$35,406	\$35,406	\$29,100	\$27,300	22%	30%	\$6,306	\$8,106	\$23,357	\$17,310	Overall Lump Sum Payment \$32K higher this year	\$1,800	\$0
01-500-5160	FICA - SOCIAL SECURITY	\$11,999	\$11,999	\$10,930	\$10,930	10%	10%	\$1,069	\$1,069	\$9,663	\$6,006		\$0	\$0
01-500-5161	MEDICARE	\$2,806	\$2,806	\$2,556	\$2,556	10%	10%	\$250	\$250	\$2,260	\$1,405		\$0	\$0
01-500-5171	UNIFORMS	\$0	\$0	\$0	\$0			\$0	\$0	\$22	\$0		\$0	\$0
01-500-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-500-5200	CONTRACT/PROFESSIONAL SERVICES	\$421,111	\$363,111	\$246,000	\$275,360	48%	32%	\$117,111	\$87,751	\$304,262	\$206,350	See detail. Includes \$95K that will be 100% grant funded	-\$29,360	\$58,000
01-500-5300	OPERATING SUPPLIES	\$1,500	\$1,500	\$1,441	\$1,500	4%	0%	\$59	\$0	\$2,562	\$571		-\$59	\$0
01-500-5310	EQUIP. NON-CAP	\$1,000	\$1,000	\$1,000	\$3,000	0%	-67%	\$0	-\$2,000	\$1,297	\$0		-\$2,000	\$0

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]		[K]	[L]
ACCOUNT NUMBER	DESCRIPTION	FY1920 BUDGET REQUEST	FY1920 BUDGET PROPOSED (DM)	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	% Change Est FY1819 Actuals	% Change FY1819 Budget	\$ Change Est FY1819 Actuals	\$ Change FY1819 Budget	1 YR PRIOR ACTUALS FY1718	2 YR PRIOR ACTUALS FY1617	NOTES	FY1819 BvA	DM CUTS
01-500-5320	RENTALS/LEASES/PERMITS	\$2,000	\$2,000	\$0	\$0			\$2,000	\$2,000	\$3,474	\$0		\$0	\$0
01-500-5410	MAINT & OPERATIONS OF VEHICLES	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-500-5430	ROAD MAINTENANCE	\$12,000	\$12,000	\$5,000	\$10,000	140%	20%	\$7,000	\$2,000	\$2,134	\$2,455		-\$5,000	\$0
01-500-5510	TELEPHONE/COMMUNICATIONS	\$1,200	\$1,200	\$2,224	\$600	-46%	100%	-\$1,024	\$600	\$897	\$550		\$1,624	\$0
01-500-5600	OFFICE SUPPLIES	\$500	\$500	\$373	\$0	34%		\$127	\$500	\$1,288	\$0		\$373	\$0
01-500-5620	WATER CONSERVATION PROGRAM	\$25,300	\$0	\$10,000	\$25,000	-100%	-100%	-\$10,000	-\$25,000	\$14,328	\$13,959	Need to discuss if anything is required	-\$15,000	\$25,300
01-500-5621	WATERSHED GRANTS DATA COLLECT	\$7,500	\$0	\$750	\$15,000	-100%	-100%	-\$750	-\$15,000	\$9,000	\$2,815	Can it be grant funding dependent?	-\$14,250	\$7,500
01-500-5622	EDUCATION PROGRAM	\$17,500	\$0	\$3,050	\$17,500	-100%	-100%	-\$3,050	-\$17,500	\$30,300	\$6,590	Can it be grant funding dependent?	-\$14,450	\$17,500
01-500-5630	TRAINING,CONFERENCES &MEETINGS	\$4,000	\$4,000	\$1,554	\$6,000	157%	-33%	\$2,446	-\$2,000	\$3,578	\$0		-\$4,446	\$0
01-500-5631	MEMBERSHIP & DUES	\$5,750	\$750	\$1,100	\$1,500	-32%	-50%	-\$350	-\$750	\$1,845	\$0		-\$400	\$5,000
01-500-5632	SUBSCRIPTIONS/BOOKS	\$600	\$600	\$0	\$600		0%	\$600	\$0	\$0	\$0		-\$600	\$0
	ENVIRONMENTAL	\$792,891	\$678,591	\$553,629	\$620,665	23%	9%	\$124,962	\$57,926	\$610,134	\$382,883		-\$67,037	\$114,300
01-800-5100	REGULAR SALARIES	\$926,134	\$926,134	\$881,340	\$918,000	5%	1%	\$44,794	\$8,134	\$838,527	\$852,305	Not replacing Deputy Director of Ops, offset by FY1819 hire	-\$36,660	\$0
01-800-5120	OVERTIME WAGES	\$55,000	\$55,000	\$56,000	\$45,000	-2%	22%	-\$1,000	\$10,000	\$40,070	\$31,870		\$11,000	\$0
01-800-5130	STANDBY	\$34,000	\$34,000	\$30,000	\$30,000	13%	13%	\$4,000	\$4,000	\$32,241	\$20,538		\$0	\$0
01-800-5140	MEDICAL INSURANCE	\$114,514	\$114,514	\$134,011	\$131,000	-15%	-13%	-\$19,497	-\$16,486	\$120,047	\$94,469	Medical costs went down CY2019	\$3,011	\$0
01-800-5141	DENTAL INSURANCE	\$16,070	\$16,070	\$14,224	\$14,750	13%	9%	\$1,846	\$1,320	\$13,795	\$10,433		-\$526	\$0
01-800-5142	VISION INSURANCE	\$2,298	\$2,298	\$1,854	\$2,125	24%	8%	\$444	\$173	\$1,799	\$1,486		-\$271	\$0
01-800-5143	LIFE INSURANCE	\$1,878	\$1,878	\$1,705	\$1,900	10%	-1%	\$173	-\$22	\$1,758	\$2,671		-\$195	\$0
01-800-5144	LONG TERM DISABILITY	\$4,962	\$4,962	\$3,668	\$1,925	35%	158%	\$1,294	\$3,037	\$3,843	\$3,245		\$1,743	\$0
01-800-5145	WORKERS COMPENSATION	\$30,364	\$30,364	\$46,335	\$43,500	-34%	-30%	-\$15,971	-\$13,136	\$23,211	\$59,117		\$2,835	\$0
01-800-5146	ASSISTANCE PROGRAM	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-800-5150	PERS - RETIREMENT	\$187,266	\$187,266	\$166,000	\$167,000	13%	12%	\$21,266	\$20,266	\$152,315	\$116,705	Overall Lump Sum Payment \$32K higher this year	-\$1,000	\$0
01-800-5160	FICA - SOCIAL SECURITY	\$63,583	\$63,583	\$56,000	\$61,000	14%	4%	\$7,583	\$2,583	\$56,203	\$52,397		-\$5,000	\$0
01-800-5161	MEDICARE	\$14,870	\$14,870	\$12,987	\$14,400	14%	3%	\$1,883	\$470	\$13,274	\$12,530		-\$1,413	\$0
01-800-5171	UNIFORMS	\$7,200	\$7,200	\$6,552	\$7,120	10%	1%	\$648	\$80	\$5,560	\$4,157		-\$568	\$0
01-800-5172	CERTIFICATIONS	\$750	\$750	\$1,000	\$1,000	-25%	-25%	-\$250	-\$250	\$170	\$536		\$0	\$0
01-800-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0
01-800-5200	CONTRACT/PROFESSIONAL SERVICES	\$100,000	\$100,000	\$125,000	\$100,000	-20%	0%	-\$25,000	\$0	\$147,228	\$77,997		\$25,000	\$0
01-800-5202	OUTSIDE WATER ANALYSIS	\$60,000	\$60,000	\$80,000	\$80,000	-25%	-25%	-\$20,000	-\$20,000	\$84,348	\$43,489	Requirements vary by year	\$0	\$0
01-800-5300	OPERATING SUPPLIES	\$75,000	\$75,000	\$50,000	\$50,000	50%	50%	\$25,000	\$25,000	\$75,151	\$123,719	Current FY running under, est. timing related	\$0	\$0
01-800-5301	CHEMICALS	\$40,000	\$40,000	\$44,000	\$30,000	-9%	33%	-\$4,000	\$10,000	\$27,310	\$38,876		\$14,000	\$0
01-800-5302	LAB SUPPLIES	\$15,000	\$15,000	\$15,610	\$16,000	-4%	-6%	-\$610	-\$1,000	\$11,020	\$4,603		-\$390	\$0
01-800-5310	EQUIP. NON-CAP	\$20,000	\$20,000	\$32,000	\$32,000	-38%	-38%	-\$12,000	-\$12,000	\$0	\$703		\$0	\$0
01-800-5311	SMALL TOOLS/MAINT & REPAIRS	\$7,000	\$7,000	\$2,889	\$6,000	142%	17%	\$4,111	\$1,000	\$896	\$2,721		-\$3,111	\$0
01-800-5320	RENTALS/LEASES/PERMITS	\$60,000	\$60,000	\$60,000	\$70,000	0%	-14%	\$0	-\$10,000	\$47,826	\$65,905		-\$10,000	\$0
01-800-5401	SAFETY EQUIPMENT - MAINTENANCE	\$2,500	\$2,500	\$2,018	\$2,500	24%	0%	\$482	\$0	\$1,419	\$2,892		-\$482	\$0
01-800-5410	MAINT & OPERATIONS OF VEHICLES	\$50,000	\$50,000	\$33,360	\$25,000	50%	100%	\$16,640	\$25,000	\$38,988	\$25,952	Lift gate & tool box body repair on truck \$15K	\$8,360	\$0
01-800-5420	BUILD MAINT-SERVICES & SUPPLYS	\$18,000	\$18,000	\$5,000	\$7,500	260%	140%	\$13,000	\$10,500	\$4,206	\$4,478	Treatment plant flooring replacement planned	-\$2,500	\$0
01-800-5500	UTILITIES	\$290,000	\$290,000	\$285,000	\$295,000	2%	-2%	\$5,000	-\$5,000	\$278,080	\$244,371		-\$10,000	\$0
01-800-5510	TELEPHONE/COMMUNICATIONS	\$60,000	\$60,000	\$60,781	\$47,000	-1%	28%	-\$781	\$13,000	\$50,560	\$43,664		\$13,781	\$0
01-800-5600	OFFICE SUPPLIES	\$4,000	\$4,000	\$2,712	\$4,000	48%	0%	\$1,289	\$0	\$4,047	\$5,584		-\$1,289	\$0
01-800-5630	TRAINING,CONFERENCES &MEETINGS	\$3,000	\$3,000	\$1,981	\$3,500	51%	-14%	\$1,019	-\$500	\$2,067	\$1,805		-\$1,519	\$0
01-800-5632	SUBSCRIPTIONS/BOOKS	\$500	\$500	\$0	\$500		0%	\$500	\$0	\$75	\$127		-\$500	\$0
01-800-5650	POSTAGE	\$0	\$0	\$0	\$0			\$0	\$0	\$716	\$956		\$0	\$0
	WATER TREATMENT	\$2,263,889	\$2,263,889	\$2,212,027	\$2,207,720	2%	3%	\$51,862	\$56,169	\$2,076,752	\$1,950,302		\$4,307	\$0

		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]			[K]	[L]
ACCOUNT NUMBER	DESCRIPTION	FY1920 BUDGET REQUEST	FY1920 BUDGET PROPOSED (DM)	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	% Change Est FY1819 Actuals	% Change FY1819 Budget	\$ Change Est FY1819 Actuals	\$ Change FY1819 Budget	1 YR PRIOR ACTUALS FY1718	2 YR PRIOR ACTUALS FY1617	NOTES		FY1819 BvA	DM CUTS
02-600-5100	REGULAR SALARIES	\$26,000	\$26,000	\$26,000	\$26,000	0%	0%	\$0	\$0	\$20,737	\$0			\$0	\$0
02-600-5120	OVERTIME WAGES	\$2,500	\$2,500	\$2,500	\$2,500	0%	0%	\$0	\$0	\$1,047	\$0			\$0	\$0
02-600-5130	STANDBY	\$0	\$0	\$0	\$500		-100%	\$0	-\$500	\$0	\$0			-\$500	\$0
02-600-5150	PERS - RETIREMENT	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0
02-600-5160	FICA - SOCIAL SECURITY	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0
02-600-5161	MEDICARE	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0
02-600-5171	UNIFORMS	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0
02-600-5180	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$1,570	\$0			\$0	\$0
02-600-5181	PENSION EXPENSE GASB 68	\$0	\$0	\$0	\$0			\$0	\$0	\$672	\$0			\$0	\$0
02-600-5200	CONTRACT/PROFESSIONAL SERVICES	\$45,000	\$45,000	\$15,000	\$26,000	200%	73%	\$30,000	\$19,000	\$10,461	\$36,806	Wastewater study		-\$11,000	\$0
02-600-5202	OUTSIDE WATER ANALYSIS	\$30,000	\$30,000	\$24,000	\$38,000	25%	-21%	\$6,000	-\$8,000	\$17,185	\$29,945			-\$14,000	\$0
02-600-5300	OPERATING SUPPLIES	\$10,000	\$10,000	\$9,000	\$8,000	11%	25%	\$1,000	\$2,000	\$8,005	\$10,031			\$1,000	\$0
02-600-5320	RENTALS/LEASES/PERMITS	\$15,000	\$15,000	\$10,000	\$15,000	50%	0%	\$5,000	\$0	\$8,077	\$8,288			-\$5,000	\$0
02-600-5410	MAINT & OPERATIONS OF VEHICLES	\$500	\$500	\$0	\$500		0%	\$500	\$0	\$0	\$0			-\$500	\$0
02-600-5420	BUILD MAINT-SERVICES & SUPPLYS	\$500	\$500	\$0	\$500		0%	\$500	\$0	\$0	\$0			-\$500	\$0
02-600-5500	UTILITIES	\$6,000	\$6,000	\$5,000	\$6,000	20%	0%	\$1,000	\$0	\$3,014	\$4,788			-\$1,000	\$0
02-600-5510	TELEPHONE/COMMUNICATIONS	\$5,000	\$5,000	\$4,582	\$4,000	9%	25%	\$418	\$1,000	\$4,245	\$3,617			\$582	\$0
02-600-5600	OFFICE SUPPLIES	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0
02-600-5650	POSTAGE	\$0	\$0	\$50	\$0	-100%		-\$50	\$0	\$0	\$0			\$50	\$0
SEWER	* Does <u>not</u> include indirect allocations	\$140,500	\$140,500	\$96,132	\$127,000	46%	11%	\$44,368	\$13,500	\$75,013	\$93,475			-\$30,868	\$0
		\$8,439,839	\$8,301,639	\$7,593,151	\$7,961,656	9%	4%	\$708,488	\$339,983	\$7,681,931	\$7,109,458			-\$368,506	\$138,200

(1) Dept 500, account 01-500-5200: \$10K remaining 100% grant funded Fish Assessment Conjunctive Use, and \$85K 100% grant funded CEQA Intertie Use

ACCOUNT NUMBER	DESCRIPTION	DEPT MANAGER INPUT DATA	INFORMATIONAL				DEPT MANAGER INPUT DATA	
		FY1920 BUDGET REQUEST	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	1 YR PRIOR ACTUALS (FY1718)	2 YR PRIOR ACTUALS (FY1617)	MANAGER REVISED EST. ACTUALS	NOTE/COMMENTS
100	ADMINISTRATIVE							
01-100-5200	CONTRACT/PROFESSIONAL SERVICES	283,100	205,648	284,000	142,987	286,223	250,000	
01-100-5210	LEGAL SERVICES	210,000	250,000	250,000	441,741	330,415	240,000	
	CONTRACT/PROFESSIONAL SERVICES	493,100	455,648	534,000	584,727	616,637		
01-100-5320	RENTALS/LEASES/PERMITS	2,000	2,085	1,000	1,987	1,425		This will need to change if we plan to rent more rooms for BOD meetings
01-100-5300	OPERATING SUPPLIES	2,900						
	OPERATING EXPENSES	4,900	2,085	1,000	1,987	1,425		
01-100-5420	BUILD MAINT-SERVICES & SUPPLYS	16,000	13,228	16,000	13,607	16,467	16,000	
	MAINTENANCE	16,000	13,228	16,000	13,607	16,467		
01-100-5500	UTILITIES - DISTRICT OFFICE	10,000	10,000	10,000	9,165	8,959		
01-100-5510	TELEPHONE/COMMUNICATIONS	17,000	16,576	16,000	16,547	16,308		
	FACILITIES	27,000	26,576	26,000	25,712	25,268		
01-100-5600	OFFICE SUPPLIES	10,000	9,630	10,000	14,643	9,567		
01-100-5620	WATER CONSERVATION PROGRAM		-	-	-	2,500		
01-100-5622	EDUCATION PROGRAM		-	-	-	-		
01-100-5630	TRAINING,CONFERENCES &MEETINGS	8,000	8,000	8,000	5,249	6,991	8,000	
01-100-5631	MEMBERSHIP & DUES	30,000	42,659	42,000	36,942	24,806	27,000	savings from not doing ACWA
01-100-5632	SUBSCRIPTIONS/BOOKS	1,000	1,000	1,000	-	1,104		
01-100-5633	EMPLOYEE RECOGNITION PROGRAM	2,000	1,700	-	-	-		
01-100-5634	AUTO ALLOWANCE		-	-	-	-		
01-100-5640	ADVERTISING	8,000	7,524	8,000	11,672	8,570	8,000	
01-100-5650	POSTAGE	5,000	6,000	6,000	9,309	4,661	5,000	
01-100-5660	INSURANCE - PROPERTY	104,500	95,000	95,000	69,568	64,098	98,000	
	GEN. & ADMIN.	168,500	171,513	170,000	147,382	122,297		
100	ADMINISTRATIVE	709,500	669,050	747,000	773,416	782,094		
% Change			6%	-5%				If you have a large variance from FY1819 please be prepared to have itemized answers
FY1819 % Change from estimated actuals			-10%					This can be an idicator money is not being spent as planned. It means it was over budgeted or may be pushed into next FY

ITEMIZED ACCOUNT DETAIL		
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ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
01-100-5200	Community TV	12,000	24 meetings x \$500
01-100-5200	PDNC - server maint	6,900	\$575 per month
01-100-5200	NBS - AD Management	9,000	Assuming renegotiated contract will go up 20%
01-100-5200	Johnson Building Management	1,800	
01-100-5200	SMGWA	200,000	
01-100-5200	Other Netowrk Hosting	2,400	iHWY, cloud services
01-100-5200	Mail Chimp	600	
01-100-5200	Office Equip Maint.	2,000	
01-100-5200	Anticipated website hosting	4,800	\$400 per month
01-100-5200	Anticipated facility evaluation	20,000	
01-100-5200	3 Bill Inserts Prepared	3,600	
01-100-5200	Communication Consultant	10,000	Reduced from 19K to 10K
01-100-5200	Other Misc.	10,000	Misc. + unknown for website migration
		283,100	

COMMUNICATION/TRANSPARENCY SUMMARY

01-100-5200	3 Bill Inserts Prepared	3,600
01-100-5200	Communication Consultant	10,000
01-100-5300	Highway Banners	_____
01-100-5300	Videos	_____
01-100-5630	State of the District Symposium	_____
01-100-5640	Newspaper Ads	_____
		13,600

ACCOUNT NUMBER	DESCRIPTION	DEPT MANAGER INPUT DATA	INFORMATIONAL				DEPT MANAGER INPUT DATA	
		FY1920 BUDGET REQUEST	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	1 YR PRIOR ACTUALS (FY1718)	2 YR PRIOR ACTUALS (FY1617)	MANAGER REVISED EST. ACTUALS	NOTE/COMMENTS
200	FINANCE							
01-200-5200	CONTRACT/PROFESSIONAL SERVICES	88,500	91,227	85,000	90,744	65,169		
01-200-5201	AUDIT SERVICES	21,000	21,000	21,000	19,480	34,854		
	CONTRACT/PROFESSIONAL SERVICES	109,500	112,227	106,000	110,224	100,023		
01-200-5300	OPERATING SUPPLIES	250	131	-	43	-		
01-200-5310	EQUIP NON-CAP	1,500	1,121	1,000	2,677	2,700	1,500	
	OPERATING EXPENSES	1,750	1,251	1,000	2,720	2,700		
01-200-5401	SAFETY EQUIPMENT	350	-	350	315	-		
01-200-5410	MAINT & OPERATION OF VEHICLES	15,500	13,934	12,500	15,012	2,058	15,500	
	MAINTENANCE	15,850	13,934	12,850	15,328	2,058		
01-200-5510	TELEPHONE/COMMUNICATIONS	1,500	1,500	-	-	-		
	FACILITIES	1,500	1,500	-	-	-		
01-200-5600	OFFICE SUPPLIES	4,000	5,000	5,000	6,133	2,086		
01-200-5610	BANK CHARGES	120,000	122,502	110,000	103,535	97,788		Projected to have been higher, but got fee reduced to save \$15K/year
01-200-5611	BAD DEBTS	7,500	9,000	7,500	14,623	14,317		
01-200-5630	TRAINING, CONFERENCES & MEETINGS	4,000	1,500	4,000	430	2,085		2 conferences, have not been going and need to GFOA & CSDA
01-200-5632	SUBSCRIPTIONS/BOOKS	520	300	300	459	-		Linkedin_Lynda \$30/mo
01-200-5650	POSTAGE	32,500	30,000	34,000	31,965	33,795		
	GEN. & ADMIN.	168,520	168,302	160,800	157,145	150,070		
200	FINANCE	297,120	297,215	280,650	285,416	254,851		
	<i>% Change from FY1819</i>		-0.03%	5.87%				<i>If you have a large variance from FY1819 please be prepared to have itemized at</i>
	<i>FY1819 % Change from estimated actuals</i>		6%					<i>This can be an indicator money is not being spent as planned. It means it was ove.</i>

ITEMIZED ACCOUNT DETAIL			
ACCOUNT NUMBER	DESCRIPTION	AMOUNT	
01-200-5200	ERP Software	30,000	Springbrook
01-200-5200	Badger Meter Fees	21,000	Badger
01-200-5200	Bill Mailing Services	14,400	Infosend
01-200-5200	Paychex	12,000	Paychex
01-200-5200	UB Research Software	2,600	Corelogic
01-200-5200	Customer Portal Hosting	2,400	Accela
01-200-5200	Collection Service Fees	2,000	CRS
01-200-5200	Copier/Printer Support	1,000	Dataflow
01-200-5200	GASB Reports	700	CalPERS
01-200-5200	Document Shredding	600	Stordok
01/200/5200	Misc. (IT server upgrade % share etc.)	1,800	Misc.
		88,500	

ACCOUNT NUMBER	DESCRIPTION	DEPT MANAGER INPUT DATA	INFORMATIONAL				DEPT MANAGER INPUT DATA	
		FY1920 BUDGET REQUEST	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	1 YR PRIOR ACTUALS (FY1718)	2 YR PRIOR ACTUALS (FY1617)	MANAGER REVISED EST. ACTUALS	NOTE/COMMENTS
300	ENGINEERING							
01-300-5200	CONTRACT/PROFESSIONAL SERVICES	45,000	15,000	15,000	66,065	13,714	25,000	
	CONTRACT/PROFESSIONAL SERVICES	45,000	15,000	15,000	66,065	13,714		
01-300-5310	EQUIP NON-CAP	23,000	-	-	1,163	-		
	OPERATING EXPENSES	23,000	-	-	1,163	-		
01-300-5410	MAINT & OPERATIONS OF VEHICLES	1,000	-	-	-	-		
	MAINTENANCE	1,000	-	-	-	-		
01-300-5510	TELEPHONE/COMMUNICATIONS	2,500	500	1,200	1,281	1,236		
	FACILITIES	2,500	500	1,200	1,281	1,236		
01-300-5600	OFFICE SUPPLIES	2,000	968	1,000	607	1,127		
01-300-5630	TRAINING,CONFERENCES &MEETINGS	3,000	1,500	3,000	1,074	40		
01-300-5631	MEMBERSHIP & DUES	800	400	800	-	646		
01-300-5632	SUBSCRIPTIONS/BOOKS	2,000	1,000	1,700	767	-		
	GEN. & ADMIN.	7,800	3,868	6,500	2,448	1,812		
300	ENGINEERING	79,300	19,368	22,700	70,957	16,763		
% Change from FY1819			309%	249%	If you have a large variance from FY1819 please be prepared			
FY1819 % Change from estimated actuals			-15%	This can be an indicator money is not being spent as planned				

If you have a large variance from FY1819 please be prepared

This can be an indicator money is not being spent as planned

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
01-300-5200	Scanning	15,000
01-300-5200	ESRI Software Maint.	10,000
01-300-5200	Other outside engineering work	20,000
		<u>45,000</u>
01-300-5310	Equipping 2 new employees stations	8,000
01-300-5310	GPS Location Equip	15,000
		<u>23,000</u>

May also be contracted out

ACCOUNT NUMBER	DESCRIPTION	DEPT MANAGER INPUT DATA	INFORMATIONAL				DEPT MANAGER INPUT DATA	
		FY1920 BUDGET REQUEST	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	1 YR PRIOR ACTUALS (FY1718)	2 YR PRIOR ACTUALS (FY1617)	MANAGER REVISED EST. ACTUALS	NOTE/COMMENTS
400	DISTRIBUTION							Generator Service and Repairs, Portable Toilet Services, Data Flow Equipment Service and Repairs, Backflow Inspections, Badger Meter Monthly Reads, Software Support and Maintenance, Water Loss Audit Verification, First Alarm Support/Service/Repair
01-400-5200	CONTRACT/PROFESSIONAL SERVICES	110,000	98,062	142,000	94,757	77,042	110,000	
	CONTRACT/PROFESSIONAL SERVICES	110,000	98,062	142,000	94,757	77,042		
01-400-5300	OPERATING SUPPLIES	170,000	161,289	165,000	94,395	187,387		Inventory & Non Inventory Parts and Supplies, Asphalt Repairs, and Backfill Materials
01-400-5310	EQUIP NON-CAP		-	-	-	-		
01-400-5311	SMALL TOOLS/MAINT & REPAIRS	12,000	10,676	12,000	12,573	10,574		New Small Equipment (small trash pumps, small generators, small power tools), Repairs to Existing Small Tools and Equipment
01-400-5320	RENTALS/LEASES/PERMITS	12,000	12,000	10,000	10,567	4,673		County Hazmat Permits for Propane Tanks, County Encroachment Permit, Air Pollution Control Permits, and Rental Equipment Needed
	OPERATING EXPENSES	194,000	183,965	187,000	117,535	202,634		
01-400-5401	SAFETY EQUIPMENT - MAINTENANCE	6,500	6,000	6,500	4,701	4,292		Personal Protective Equipment
01-400-5410	MAINT & OPERATIONS OF VEHICLES	105,000	78,000	78,000	60,805	72,145		Vehicle Service/Repair/Tires/Parts, Inflation wanted due to Retrofit of truck #747 to vactor truck estimated \$25,000
01-400-5420	BUILD MAINT-SERVICES & SUPPLYS	25,000	15,000	25,000	17,854	1,563		Misc. Building Repairs and Maintenance
	MAINTENANCE	136,500	99,000	109,500	83,360	77,999		
01-400-5500	UTILITIES - DISTRICT OFFICE	108,500	107,371	105,000	106,217	95,372		\$3,500 increase to cover inflation, went over last fiscal year and will be over again this fiscal year by about \$1,500
01-400-5510	TELEPHONE/COMMUNICATIONS	90,000	88,242	87,000	84,540	80,535		Added 2 new comcast sites
	FACILITIES	198,500	195,613	192,000	190,757	175,907		
01-400-5600	OFFICE SUPPLIES	4,500	4,511	4,500	6,974	4,815		Cleaning Supplies, Paper Products, Toiletries, Pens, Paper, Batteries, and Misc. Office Supplies
01-400-5630	TRAINING, CONFERENCES & MEETINGS	4,000	1,768	5,000	1,752	4,149		Certification Training, Certification Renewals, Industry Standards Trainings, Industry Conferences and Meetings
	GEN. & ADMIN.	8,500	6,279	9,500	8,726	8,963		
400	DISTRIBUTION	647,500	582,919	640,000	495,135	542,546		
	% Change from FY1819		11%	1%				If you have a large variance from FY1819 please be prepared to have itemized
	FY1819 % Change from estimated actuals		-9%					This can be an indicator money is not being spent as planned. It means it was ov

ACCOUNT NUMBER	DESCRIPTION	DEPT MANAGER INPUT DATA	INFORMATIONAL				DEPT MANAGER INPUT DATA	
		FY1920 BUDGET REQUEST	FY1819 EST. ACTUALS	FY1819 BUDGET ADOPTED	1 YR PRIOR ACTUALS (FY1718)	2 YR PRIOR ACTUALS (FY1617)	MANAGER REVISED EST. ACTUALS	NOTE/COMMENTS
500	WATERSHED							
01-500-5200	CONTRACT/PROFESSIONAL SERVICES	363,111.00	246,000	275,360	304,262	206,350	246,000	Expected Invoices: RCD \$15K, Balance \$20K, Fish monitoring \$25K, Podlech \$31K
	CONTRACT/PROFESSIONAL SERVICES	363,111	246,000	275,360	304,262	206,350		
01-500-5300	OPERATING SUPPLIES	1,500	1,441	1,500	2,562	571		
01-500-5310	EQUIP. NON-CAP	1,000	1,000	3,000	1,297	-		
01-500-5320	RENTALS/LEASES/PERMITS	2,000	-	-	3,474	-		
	OPERATING EXPENSES	4,500	2,441	4,500	7,333	571		
01-500-5430	ROAD MAINTENANCE	12,000	5,000	10,000	2,134	2,455		
	MAINTENANCE	12,000	5,000	10,000	2,134	2,455		
01-500-5510	TELEPHONE/COMMUNICATIONS	1,200	2,224	600	897	550		
	FACILITIES	1,200	2,224	600	897	550		
01-500-5600	OFFICE SUPPLIES	500	373	-	1,288	-		
01-500-5620	WATER CONSERVATION PROGRAM		8,183	25,000	14,328	13,959	10100	#5620 has expensed 5637, Rebalance are at 3400 to date.
01-500-5621	WATERSHED GRANTS DATA COLLECT		-	15,000	9,000	2,815	750	Final 10% for 2018 Grants
01-500-5622	EDUCATION PROGRAM		3,100	17,500	30,300	6,590	3050	Final 10% for 2018 Grants
01-500-5630	TRAINING, CONFERENCES & MEETINGS	4,000	1,554	6,000	3,578	-		
01-500-5631	MEMBERSHIP & DUES	750	1,100	1,500	1,845	-		
01-500-5632	SUBSCRIPTIONS/BOOKS	600	-	600	-	-		
	GEN. & ADMIN.	5,850	14,310	65,600	60,338	23,364		
500	WATERSHED	386,661	269,975	356,060	374,964	233,290		
	% Change from FY1819		43%	9%				
	FY1819 % Change from estimated actuals		-24%					

If you have a large variance from FY1819 please be prepared to have itemized answers

This can be an indicator money is not being spent as planned. It means it was over budgeted or may be pushed into next FY

ITEMIZED ACCOUNT DETAIL

ACCOUNT NUMBER	DESCRIPTION	AMOUNT		
01-500-5200	Stream Flow Monitoring	55,111	Water Supply	Balance Hydrologics
01-500-5200	HCP Report District Wide	130,000	CIP	Jodi McGraw
01-500-5200	HydroGeologist Consulting Services	55,000	Water Supply	RFP 2019
01-500-5200	CEQA for Intertie	85,000	100% Grant Funde	RFP 2019
01-500-5200	Fishery Assessment	10,000	100% Grant Funde	Mike Podlech Nearing Completion
01-500-5200	Water Shortage Contingency Plan/ Drought Risk Assessment	20,000	UWMP Prep	RFP 2020
01-500-5200	Olympia Patrol Service	8,000	Land Managemen	Land Trust SCC
01-500-5200	Olympia Land Management		Land Managemen	Invasive Species
01-500-5200	Juvenile Salmonid & Stream Habitat Sampling		Stewardship	City of Santa Cruz for DW Alley
	Total	363,111.00		
	Water Conservation			
01-500-5620	Residential Rebates			
01-500-5620	Commercial rebates			
01-500-5620	WC Devices			
01-500-5620	Water Conservation Outreach			
01-500-5620	Water Conservation Coalition			
	Total	0		

Seasonal gaging on Foremen, Peavine Boulder& Sweetwater; Limpico year round gaging until forbearance agreement is negotiated.

Required: Comprehansive permit for all CIP which will impact sandhills habitat. If we permit them individually will significantly increas cost to write individual Habitat Conservation Plans.

To support the District with hydrogeological services on T&M basis.
Required: To optimize district operations to sustainably manage water supply.

Required for 2020 UWMP

Damage to repair District fencing, roads and infrastructure as a result of trespass issues will significantly increase as was the issue in the past prior to patrol.

Ongoing maintenance of District Lands; if suspended the cost to manage lands increases significantly and money spent in the past is wasted.

County wide partnership to monitor fish populations is critical for recovery efforts.

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800	SUPPLY & TREATMENT							
01-800-5200	CONTRACT/PROFESSIONAL SERVICES	100,000	62,939	100,000	147,228	77,997	125,000	First Alarm building & SCADA Alarms and Service, Pump Repairs Multiple Vendors, Fire Extinguisher Annual Inspection, Generator and Compressor Services, Software Maintenance and Service, Data Flow Equipment Services, Brass Key Doors and Locks Services, Shipping.
01-800-5202	OUTSIDE WATER ANALYSIS	60,000	71,168	80,000	84,348	43,489	80,000	Laboratory water testing
	CONTRACT/PROFESSIONAL SERVICES	160,000	134,107	180,000	231,577	121,486		
01-800-5300	OPERATING SUPPLIES	75,000	82,023	50,000	75,151	123,719	50,000	Non Inventory Parts and Supplies
01-800-5301	CHEMICALS	40,000	56,743	30,000	27,310	38,876	44,000	Chlorine, Phosphate, Polymer
01-800-5302	LAB SUPPLIES	15,000	15,610	16,000	11,020	4,603		Supplies Needed For In House Water Analysis In District Laboratory
01-800-5310	EQUIP. NON-CAP	20,000	-	32,000	-	703	32,000	New Water Proccesing, Analyzing, Communication, and Testing Equipment
01-800-5311	SMALL TOOLS/MAINT & REPAIRS	7,000	2,889	6,000	896	2,721		New and Replacement Small Tools, and tool maintenance and repair services
01-800-5320	RENTALS/LEASES/PERMITS	60,000	60,000	70,000	47,826	65,905		State/County/and Water Rights Permitting, Equipment Rentals for Equipment District does not have needed for jobs
	OPERATING EXPENSES	217,000	217,265	204,000	162,202	236,528		
01-800-5401	SAFETY EQUIPMENT - MAINTENANCE	2,500	2,018	2,500	1,419	2,892		Personal Protective Equipment
01-800-5410	MAINT & OPERATIONS OF VEHICLES	50,000	33,360	25,000	38,988	25,952		Vehicle Service/Repair/Tires/Parts, Inflated due to Replace lift gate and tool box body on truck #280 estimated \$14,500
01-800-5420	BUILD MAINT-SERVICES & SUPPLYS	18,000	480	7,500	4,206	4,478	5,000	Building Repairs and Maintenance, Kirby Treament Plant Floors, and Lyon Treament Plant Carpet
	MAINTENANCE	70,500	35,859	35,000	44,613	33,322		
01-800-5500	UTILITIES - DISTRICT OFFICE	290,000	285,000	295,000	278,080	244,371		PG&E Power at Treatment Plants and Wells
01-800-5510	TELEPHONE/COMMUNICATIONS	60,000	60,781	47,000	50,560	43,664		Comcast-Internet communications, AT&T-Phones and Facilities Communications, Verizon-Cell Phones/Air Cards/Tablets
	FACILITIES	350,000	345,781	342,000	328,640	288,035		
01-800-5600	OFFICE SUPPLIES	4,000	2,712	4,000	4,047	5,584		Toiletries, Cleaning Supplies, Paper, Pens, Office Needed Supplies
01-800-5630	TRAINING,CONFERENCES &MEETINGS	3,000	1,981	3,500	2,067	1,805		Certification Training, Certification Renewals, Industry Standards
01-800-5632	SUBSCRIPTIONS/BOOKS	500	-	500	75	127		Trainings, Industry Cnferences and Meetings
01-800-5650	POSTAGE		-	-	716	956		Eliminate
	GEN. & ADMIN.	7,500	4,693	8,000	6,906	8,471		
800	SUPPLY & TREATMENT	805,000	737,704	769,000	773,938	687,844		
% Change from FY1819			9%	5%	If you have a large variance from FY1819 please be prepared to have Itemized answers			
FY1819 % Change from estimated actuals			-4%	This can be an idicator money is not being spent as planned. It means it was over budgeted or may be pushed into next FY				

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600	WASTEWATER							
02-600-5200	CONTRACT/PROFESSIONAL SERVICES	45,000	15,000	26,000	10,461	36,806	15,000	Proceeding with planned study
02-600-5202	OUTSIDE WATER ANALYSIS	30,000	24,000	38,000	17,185	29,945	24,000	
	ALLOCATIONS	750	750	747	777			
	CONTRACT/PROFESSIONAL SERVICES	75,750	39,750	64,747	28,423	66,751		
02-600-5300	OPERATING SUPPLIES	10,000	9,204	8,000	8,005	10,031		
02-600-5320	RENTALS/LEASES/PERMITS	15,000	10,000	15,000	8,077	8,288	10,000	
	ALLOCATIONS	15	15	14	33			
	OPERATING EXPENSES	25,015	19,219	23,014	16,116	18,319		
02-600-5410	MAINT & OPERATIONS OF VEHICLES	500	-	500	-	-		
02-600-5420	BUILD MAINT-SERVICES & SUPPLYS	500	-	500	-	-		
	ALLOCATIONS	1,220	1,220	1,222	1,106			
	MAINTENANCE	2,220	1,220	2,222	1,106	-		
02-600-5500	UTILITIES - DISTRICT OFFICE	6,000	5,000	6,000	3,014	4,788		
02-600-5510	TELEPHONE/COMMUNICATIONS	5,000	4,582	4,000	4,245	3,617		
	ALLOCATIONS	1,125	1,125	1,128	1,125			
	FACILITIES	12,125	10,707	11,128	8,384	8,405		
02-600-5600	OFFICE SUPPLIES		-	-	-	-		
02-600-5650	POSTAGE		50	-	-	-		
	ALLOCATIONS	1,800	1,800	1,785	1,738			
	GEN. & ADMIN.	1,800	1,850	1,785	1,738	-		
02-600-5800	ALLOCATIONS		-	-	-	26,998		Allocations now hit in the designated categories This will be input by Finance
	WASTEWATER	116,910	72,746	102,896	55,767	120,472		
% Change from FY1819			61%	14%				If you have a large variance from FY1819 please be prepare
FY1819 % Change from estimated actuals			-29%					This can be an idicator money is not being spent as planned