



May 7, 2020

TO: LOCSO Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: **Agenda Item 8B – 05/07/2020 Board Meeting**
Preliminary Budget Review for Fiscal Year 2020-2021.

DESCRIPTION

President
Charles L. Cesena

This report summarizes the preliminary budget for Fiscal Year 2020-2021. The final budget will be presented at the June 4th Board meeting.

Vice President
Christine M. Womack

STAFF RECOMMENDATION

Staff recommends the following:

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Marshall E. Ochylski

1. ***Provide direction on the allocation of Zone A property tax revenue.***
2. ***Review and comment (as needed) on the budget for each Fund.***

General Manager
Ron Munds

DISCUSSION

District Accountant
Robert Stilts, CPA

Staff has developed the Fiscal Year (FY) 2020-21 preliminary budget based on the best information available as of April 30, 2020. Overall, proposed expenditures remain somewhat level to the FY 2019-20 budget though there will be increases in staffing costs consistent with the SLOCEA Memorandum of Understanding approved last year and other Personnel costs as identified within each Fund. In addition, Funds 500 and 800 will see increases associated with their respective capital project programs. Property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 4th Board meeting.

Unit Chief
Scott M. Jalbert

Battalion Chief
Paul Provence

Zone A Property Tax Allocation

The budgeted revenue from for Zone A tax revenue for FY 2019-20 is \$252,245.00. The following table shows the percent breakdown and budget by fund for FY 2019-20.

Fund	Percentage	Budget
Fire - 301	25.0%	\$63,430.50
Water - 500	50.0%	\$125,384.00
Wastewater - 600	12.5%	\$31,715.25
Parks & Recreation - 900	12.5%	\$31,715.25

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

The County's estimated revenue for FY 2020-21 from Zone A property tax is \$262,718.00. If the Board chooses to continue the current allocation of Zone A funds, the breakdown would be as follows:

Fund	Percentage	Budget
Fire - 301	25.0%	\$66,039.00
Water - 500	50.0%	\$131,359.00
Wastewater - 600	12.5%	\$32,839.75 (not recommended)
Parks & Recreation - 900	12.5%	\$32,839.75

www.losososcsd.org

Based on past practice, 50% of the revenue is allocated to Fund 500. Staff is seeking direction from the Board on how to allocate the remaining 50%.

Fiscal Year 2020-2021 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2020-2021 Fiscal Year budget by Fund. The more detailed line item descriptions are provided as an attachment to the report. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue previously discussed.

Fund 100 – Administration

Major Requests: Increase liability insurance costs, increase in unfunded accrued liabilities for retirements and adjustments for actual Legal Services costs.

Impact to Budget: SDRMA insurance increase of approximately \$12,000; increase in unfunded accrued liabilities for retirements increase of approximately \$7,100 and legal services increase of \$12,000.

Fund 100 – Summary

The Administration budget will see an overall decrease in expenditures for FY 2020-21. As explained during the mid-year budget adjustment process, there were several one-time costs that will not carry over to this fiscal year plus the Administrative Clerk salary has been divided equally between Administration and Fund 500 as originally approved by the Board. The District’s insurance carrier, SDRMA, raised their rates about 35% across the board with the increase reflected in the budget. Staff researched and corrected the amount of the unfunded pension liability for legacy and Tier 2 employees resulting in an increase of approximately \$7,100. The legal services budget was increased to reflect expenditures from the current fiscal year which are anticipated to be about the same for FY 2020-21. The overall decrease in Fund 100 is approximately \$72,800. The decrease will be reflected in the cost allocation to the other funds as indicated in the table below.

The following table summarizes the budget for Fund 100. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$644,968.42	-\$72,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$297,536.07	\$10,761.79
TOTAL Expenditures	\$717,814.08	\$644,968.42	-\$72,845.66
TOTAL Revenue	\$717,834.08	\$644,968.42	-\$72,865.66

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each Fund to pay for the Administration budget.

COST ALLOCATION PLAN**FISCAL-YEAR 2020-2021****TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS** \$644,968.42

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$64,496.84	\$551,448.00	\$6,449.68	\$12,899.37	\$3,224.84	\$3,224.84	\$3,224.84	\$644,968.42

Fund 200 – Bayridge Estates

Major Requests: A request to decrease in the property tax revenue needed to support Fund operations.

Impact to Budget: A budget decrease of approximately \$49,460.00.

Fund 200 – Summary

With the completion of the septic decommissioning project this fiscal year, the remaining major expenditure for Fund 200 is the repayment of the inter-fund loan to Fund 500. Staff is proposing paying approximately \$71,400.00 using the Fund balance on June 30, 2020. This would leave a loan balance of \$10,000 which would be paid off November 1, 2020. Staff's conservative tax revenue requirements of \$25,533.00 for FY 2020-21 include paying off the loan, paying for estimated lighting district costs and administrative overhead.

The following table summarizes the budget for Fund 200. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 200 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$64,404.00	\$25,533.00	-\$38,871.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$69,756.76	\$20,199.00	-\$49,557.76
TOTAL Revenue	\$64,404.00	\$25,533.00	-\$38,871.00

Fund 301 – Fire

Major Requests: Increase in Schedule A costs, increase in unfunded accrued liabilities for retirements, increase in minimum wage for reserve firefighters.

Impact to Budget: 7% cost increase in Cal Fire Schedule A budget with an increase in cost for service of about \$170,000 driven mainly by labor negotiated increases in personnel costs, increase in unfunded

accrued liabilities for retirement costs of about \$53,270 and approximately \$30,000 reserve firefighter wage increase as a result of the minimum wage increase.

Fund 301 – Summary

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2019-20 the contribution was 25% of Zone A revenue or \$63,430.50. The County has provided the District with the estimated property tax revenue for Zone B, staff has estimated the remainder of the revenue based past projection methodologies and has included the 25% contribution from the Zone A property tax revenue.

On expenditures, Fire staff decreased the amounts of several line items in the Personnel and Services & Supplies categories to help minimize the impacts from the above stated requests. Also, the Capital Outlay expenses were cut, as well as the amount contributed to the General Contingency Reserve. The significant cost increases are attributed to the increase in the Schedule A costs of about \$170,000.00, the significant increase in the District contribution to the unfunded accrued liabilities for retirements and increases in the minimum wage for reserve firefighters.

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95
Expenditures			
Total Personnel	\$203,291.53	\$265,317.00	\$62,025.47
Services & Supplies	\$2,480,447.90	\$2,574,571.97	\$94,124.07
Capital Outlay	\$746,000.00	\$713,000.00	-\$33,000.00
Reserves	\$169,308.84	\$124,915.00	-\$44,393.84
Transfers	\$71,781.78	\$64,496.84	-\$7,284.94
Total Expenditure	\$3,670,830.05	\$3,742,300.81	\$71,470.76
Total Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95

Fund 400 – Vista de Oro

Major Requests: Decrease in consulting services.

Impact to Budget: Decrease of \$200 for consulting services.

Fund 400 – Mid-Year Budget Adjustment Summary

Fund 400 budget remains essentially unchanged for revenue and expenditures except a small decrease in the consulting services line item. The main expenditure is its debt service payment from inter-fund loan to Fund 500. It is anticipated that the loan will be paid off in June 2022. The overall property tax assessment will remain at \$15,768.00 which will pay for the debt service payment, the lighting district's estimated costs and administrative overhead.

The following table summarizes the revenue and expenditures for the Fund 400 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 400	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$13,460.56	\$12,896.33	-\$564.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00

Fund 500 – Water

Major Requests: Increase in Salaries and Wages per SLOCEA MOU and funding 50% or the Administrative Clerk salary, increase in unfunded accrued liabilities for retirements, increase in Capital Outlay for Capital Improvement Project (CIP) and vehicle/equipment replacement.

Impact to Budget: Salaries and Wages will increase approximately \$55,000; unfunded accrued liabilities for retirement will increase by about \$45,000 and CIP will increase by \$215,000 for the projects identified in the CIP table below.

Fund 500 – Summary **Revenue Projections**

Staff has conservatively assumed the same water sales and other revenues as were used in the 2019-20 budget even though projected revenues for the fiscal year will perform slightly higher than anticipated. With the emergency “shelter in home” order which started in March, staff believes revenues were up for the last two months because our residential customers were home using more water than usual. The projection also assumes a 50% contribution from the Zone A property tax revenue provided by the County. Inclusion of the tax revenue is reflected by a minor increase in the overall estimated revenue.

Expenditures

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The significant increases come under the Personnel category with an overall increase of \$89,194.00. The primary factors driving the rises are the negotiated pay increases in the two year labor contract with SLOCEA, the shift of 50% of the Administrative Clerk salary to Fund 500 and the significant increase in the District contribution to the unfunded accrued liabilities for retirements. Some adjustments were made in the assumptions in the paid leave line items to reflect the actual trends within each category and to help minimize the impacts to the overall personnel costs.

There was also an across the board 35% increase in the District's liability insurance rate by SDRMA which equated to about \$11,000.00. Staff was able to decrease other budgetary items to minimize the impact of this increase. Finally, there is a significant amount of Capital Outlay budget that will carry forward for projects budgeted for in the FY 2019-20 Capital Plan. Expenditures were tracked for each project as reflected in the CIP table below. Some estimated project costs have been adjusted to reflect

more updated information where appropriate. Staff is proposing adding two capital projects and the purchases of a truck and piece of equipment as reflected in the table totaling \$215,000.00.

At this point, it is recommended to add \$50,000 to the General Contingency Reserve. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the FY 2020-21.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$690,796.90	-\$38,063.43
Capital Outlay	\$1,247,650.41	\$1,404,033.00	\$156,382.59
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$50,000.00	-\$7,000.00
Transfers	\$613,731.04	\$551,448.00	-\$62,283.04
TOTAL Expenditures	\$3,607,583.97	\$3,745,813.68	\$138,229.71
TOTAL Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00

The CIP projects and summaries are as follows:

FY 20/21 Capital Improvement Projects					
Budget Code	FY 19-20 Project	Budgeted (Estimated)	FY 19/20 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well	\$200,000.00	\$73,024.00	\$126,976.00	Continued from FY 17/18
500/9006	8th Street Yard Building	\$200,000.00	\$32,993.00	\$167,007.00	Continued from FY 18/19
500/9006	SCADA	\$400,000.00	\$1,499.00	\$398,501.00	Continued from FY 19/20/revised
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$47,651.00	\$432,349.00	Continued from FY 19/20 revised
500/9006	8th Street Well Construction	\$315,824.00	\$1,628.00	\$64,200.00	Assumes \$250K grant funding
			Sub-total	\$1,189,033.00	
	FY 20/21 Projects			Estimated Cost	
500/9006	10th Street Tank Exterior Coating			\$50,000.00	New
500/9006	South Bay Well Rehab and Liner Project	\$65,000.00		\$65,000.00	New
500/9059	Replacement Utility Truck Unit B			\$50,000.00	New
500/9059	Replacement Vacuum Trailer			\$50,000.00	New
			Sub-total	\$215,000.00	
			TOTALS	\$1,404,033.00	

Fund 600 – Wastewater

Major Requests: Increase in the fee charged by NBS for property tax assessment and collection services.

Impact to Budget: NBS fee increased by \$1,283.12.

Fund 600 – Summary

In FY 2019-20 budget, Fund 600 received 12.5% of the Zone A revenue. Staff is recommending that no Zone A monies be allocated Fund 600 for FY 2020-21. Budget estimates to provide property tax assessment and collection services have been provided by NBS.

The following table summarizes the budget for Fund 600. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 600	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	48,608.00	18,765.87	-\$29,842.13
Expenditures			
Services & Supplies	\$14,257.91	\$15,541.03	\$1,283.12
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$17,846.98	\$18,765.87	\$918.89
TOTAL Revenue	48,608.00	18,765.87	-\$29,842.13

Fund 800 – Drainage

Major Requests: Proposed increase in the Capital Outlay line item to support Fund 800s share of the revised cost estimate of the SCADA system.

Impact to Budget: \$37,500.00 increase to the Capital Outlay budget.

Fund 800 – Summary

Revenues for Fund 800 increase slightly from an increase in the Zone D revenues as projected by the County and an increase in interest income. Expenditures in Fund 800 remain mostly unchanged. The SCADA project approved as part of the FY 2019-20 Financial Plan estimated the cost of the project at \$250,000 with Fund 800 share being 25% or \$62,500. The FY 2019-20 Capital Outlay budget will be carried forward but the revised cost of the project is \$400,000 increasing Fund 800s share of the increase to \$100,000. Fund 800 has the necessary bank balance in the general checking account to fund the added costs. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 800	2019-2020	2020-2021	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$120,645.00	\$126,936.00	\$6,291.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$12,899.37	-\$1,456.92
TOTAL Expenditures	\$117,706.29	\$153,749.37	\$36,043.08
TOTAL Revenue	\$120,645.00	\$126,936.00	\$6,291.00

Fund 900 – Parks and Recreation

Major Requests: There is no major request for funding at this point in time though the Ferrell Avenue Pathway Project may proceed during FY 2020-21.

Impact to Budget: Unknown

Fund 900 – Summary

The Fund 900 budget remains the relatively same as the FY 2019-20 budget except for an increase in the estimated revenue from interest income. It is anticipated that the Ferrell Avenue Pathway Project will move forward during FY 2020-21 so it is recommended that there is a contribution from the Zone A property tax to this Fund.

The following table summarizes the requested changes to the Fund 900 budget.

Fund 900 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	33,323.03	39,239.75	\$5,916.72
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,449.68	-\$728.46
TOTAL Expenditures	\$18,378.14	\$17,649.68	-\$728.46
TOTAL Revenue	\$33,323.03	\$39,239.75	\$5,916.72

Attachments

100 - ADMINISTRATION		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	2.00	20.00	20.00	
4002	Transfers In	490,648.98	717,814.08	644,968.42	
Total Service Charges & Fees		490,650.98	717,834.08	644,988.42	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	3,917.30	15,000.00	15,000.00	
8018	Holiday Pay	9,225.44	11,000.00	10,774.00	
8045	Overtime Pay	1,064.49	1,200.00	400.00	
8050	Administrative Leave Pay	4,298.28	8,500.00	4,475.00	
8051	Floating Holiday Pay	1,050.40	3,050.00	1,323.00	
8054	Salaries & Wages - Regular	171,761.72	290,000.00	222,755.28	
8060	Sick Leave Pay	1,863.36	2,000.00	4,900.00	
8066	Comp Time Used	0.00	0.00	0.00	
8081	Vacation Pay	21,384.16	24,500.00	9,795.00	
Total Salaries/Wages		214,565.15	355,250.00	269,422.28	
Payroll Taxes & Benefits					
5020	FICA - ER	303.80	750.00	750.00	
5030	Life Insurance - ER	189.96	610.00	525.00	
5031	Disability Insurance	13.70	300.00	320.00	
5035	AD & D Insurance	40.98	140.00	119.00	
5040	LTD Insurance	512.04	1,800.00	1,800.00	
5050	Medicare - ER	3,200.41	4,212.00	4,000.00	

5060	Cafeteria Plan - ER	27,701.46	35,800.00	33,600.00	
5070	Retirement ER - Regular	7,492.34	3,700.00	8,462.00	Unfunded Accrued Liability
5071	Retirement ER - Addl Pick-up	0.00	500.00	0.00	
5075	Retirees Medical - ER	2,924.30	3,264.00	3,336.00	
5120	Workers Comp Insurance - ER	513.80	513.80	1,879.07	
5124	Retirement - ER - Tier 2	12,910.97	18,500.00	20,854.00	Employer Rate going up to 7.874, and Unfunded Liability going up
Total Payroll Taxes & Benefits		55,803.76	70,089.80	75,645.07	
Employment Services					
5100	Unemployment Insurance - ER	2,994.59	5,000.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	397.31	400.00	200.00	
6230	Medical Exam	270.00	300.00	150.00	
Total Employment Services		3,661.90	5,700.00	2,365.00	
Total Personnel		274,030.81	431,039.80	347,432.35	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	15,792.44	15,200.00	12,800.00	
6110	IT Purchased Services	17,847.29	20,000.00	21,000.00	Website contract, Tech Express Contract
7100	Copier Contract-Maint & Usage	2,592.48	3,100.00	3,100.00	
7255	Security Services	788.65	1,056.00	1,070.00	
7321	Janitorial Cleaning & Supplies	2,353.22	2,900.00	2,900.00	
7342	Public Meeting Recordings	10,800.00	15,900.00	15,900.00	
Total Contract Services		50,174.08	58,156.00	56,770.00	

Financial Services					
7309	Late Fees	138.06	200.00	200.00	
7310	Bank Service Charges	3,865.40	4,500.00	8,400.00	Increase due to less interest received at Mechanics Bank (better interest rates at Pacific Premier)
Total Financial Services		4,003.46	4,700.00	8,600.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	29.98	200.00	200.00	
6341	LAFCO Fees	18,936.43	18,936.43	19,447.71	Adjusted by 2.7%
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	17,962.91	17,962.91	29,840.03	Approximate 35% increase from SDRMA across the Board
Total Ins., Lic. & Regulatory Fees		36,929.32	37,129.34	49,517.74	
Legal & Professional					
7303	Professional Services - GM	10,636.90	10,636.90	0.00	
7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	19,290.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	3,063.52	4,000.00	1,000.00	
7326	Legal Services	18,553.65	18,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00	
Total Legal & Professional		94,044.07	114,836.90	113,200.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	298.00	1,000.00	1,500.00	
6130	Computer Hardware	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	5,293.25	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	2,612.47	3,000.00	3,000.00	
7226	Membership & Dues	7,177.00	7,077.00	7,077.00	

7230	Misc Small Parts & Supplies	28.65	28.65	28.65	
Total Office/Operations		15,409.37	20,105.65	20,605.65	
Other Expense					
8735	Misc Department Admin	1,042.02	1,500.00	500.00	
Total Other Expense		1,042.02	1,500.00	500.00	
Rent & Utilities					
6000	Cell Phones	675.00	945.00	1,080.00	
6025	Telephone	1,858.56	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	200.00	
7352	Rent - Offices & Other Structures	23,725.00	35,000.00	36,000.00	
8610	Electric	2,790.18	3,800.00	3,800.00	
8620	Gas Service	476.09	450.00	600.00	
Total Rent & Utilities		29,524.83	43,595.00	44,680.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	66.36	100.00	100.00	
6900	R & M - Buildings & Structures	37.68	37.68	37.68	
Total Repairs & Maintenance		104.04	137.68	137.68	
Travel & Training					
7323	Books, Publications & Subscriptions	225.00	225.00	225.00	
7324	Education & Training Fees	982.08	1,500.00	1,000.00	
8510	Lodging and Meals	593.96	1,000.00	1,000.00	
8539	Meals	556.74	600.00	600.00	
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	933.19	1,000.00	500.00	
Total Travel & Training		3,290.97	4,325.00	3,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	2,088.71	2,088.71	0.00	

Total Debt Service	2,088.71	2,088.71	0.00	
Total Services & Supplies	236,610.87	286,774.28	297,536.07	
Total Expenditures	510,641.68	717,814.08	644,968.42	

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$644,968.42	-\$72,865.66
Expenditures			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$297,536.07	\$10,761.79
TOTAL Expenditures	\$717,814.08	\$644,968.42	-\$72,845.66
TOTAL Revenue	\$717,834.08	\$644,968.42	-\$72,865.66

200 - BAYRIDGE ESTATES		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Zone F Property Taxes	6,775.90	9,517.00	10,477.00	
	Total Property Taxes	6,775.90	9,517.00	10,477.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	38,103.00	54,831.00	15,000.00	
	Total Special Taxes & Assessments	38,103.00	54,831.00	15,000.00	
Use of Money & Property					
4505	HO Prop Tax Relief	29.43	56.00	56.00	
4510	Investment Income on funds	0.18	0.00	0.00	
	Total Use of Money & Property	29.61	56.00	56.00	
	Total Revenues	44,908.51	64,404.00	25,533.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	169.00	169.00	250.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	169.00	169.00	250.00	
Legal & Professional					
7320	Professional & Consulting Services	265.83	700.00	0.00	
7326	Legal Services	0.00	100.00	0.00	
	Total Legal & Professional	265.83	800.00	0.00	
Rent & Utilities					
8670	Street Lighting	3,576.95	6,724.16	6,724.16	
	Total Rent & Utilities	3,576.95	6,724.16	6,724.16	
	Total Services & Supplies	4,011.78	7,693.16	6,974.16	
Capital Outlay					
9006	Tank Decomission	30,509.03	30,510.00	0.00	
	Total Capital Outlay	30,509.03	30,510.00	0.00	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.53	10,000.00	
	Total Debt Service	0.00	27,964.53	10,000.00	
<u>TRANSFERS</u>					

9511	Interfund Transfer Out	2,453.25	3,589.07	3,589.07	
	Total Transfers	2,453.25	3,589.07	3,224.84	
Total Expenditures		36,974.06	69,756.76	20,199.00	
Net Revenues over Expenditures			(5,352.76)	5,334.00	

Fund 200 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$64,404.00	\$25,533.00	-\$38,871.00
Expenditures			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$69,756.76	\$20,199.00	-\$49,557.76
TOTAL Revenue	\$64,404.00	\$25,533.00	-\$38,871.00

301 - FIRE		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	63,430.50	66,039.00	Based County projection & 25% allocation
4037	Property Tax Zone B Received	348,488.32		470,534.00	Based County projection & formula for pass thru
4038	Property Tax Zone B Pass thru	1,133,851.50	2,164,204.00	1,811,345.00	Based County projection & formula for pass thru
	Total Property Taxes	1,482,339.82	2,227,634.50	2,347,918.00	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	7,628.55	7,628.55	7,500.00	NPP Aid
	Total Grant Revenue	7,628.55	7,628.55	7,500.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	26,336.00	27,508.00	
4050	Special Fire Tax	0.00	583,128.00	598,873.00	estimated based on CPI 2.7%
	Total Special Taxes & Assessments	0.00	609,464.00	626,381.00	
Other Revenues					
4000	Ambulance Agreement	56,599.25	67,134.00	67,134.00	
	Total Other Revenues	56,599.25	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,912.59	12,752.00	13,007.00	
4510	Investment Income on funds	30,507.19	40,000.00	40,000.00	
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
	Total Use of Money & Property	35,419.78	52,752.00	53,007.00	
	Total Revenues	1,581,987.40	2,964,613.05	3,101,940.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	12,620.94	22,000.00	30,000.00	increased wages
8340	Resv FF-Shift Coverage	96,005.02	122,000.00	144,000.00	Increased minimum wage
8345	Resv FF-Special Projects	0.00	4,000.00	4,000.00	
	Total Salaries/Wages	108,625.96	148,000.00	178,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	3,590.11	7,000.00	9,100.00	

5030	Life Insurance - ER	1,514.52	2,500.00	2,500.00	
5035	AD & D Insurance	398.52	850.00	850.00	
5051	Medicare - Reserves - ER	1,577.76	2,150.00	2,150.00	
5070	Retirement ER - Regular	17,290.89	20,000.00	44,142.00	unfunded accrued liability
5120	Workers Comp Insurance - ER	6,330.20	6,330.20	8,350.00	
5124	Retirement - ER - Tier 2	5,780.09	7,000.00	9,125.00	unfunded accrued Liability
	Total Payroll Taxes & Benefits	36,482.09	45,830.20	76,217.00	
Employment Services					
5000	Medical Exams & Procedures	2,669.00	1,400.00	3,000.00	Annual medical exams
5101	Unemp. Costs - Reserves	5,267.42	5,000.00	5,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	57.81	60.00	100.00	
6230	Medical Exam	3,001.33	3,001.33	3,000.00	
	Total Employment Services	10,995.56	9,461.33	11,100.00	
	Total Personnel	156,103.61	203,291.53	265,317.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,063.27	2,000.00	2,000.00	
7248	Uniform Safety Boots	399.60	2,000.00	3,000.00	
	Total Clothing & Uniform	2,462.87	4,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	1,600.00	1,600.00	0.00	
6110	IT Purchased Services	962.32	1,350.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,780.08	2,000.00	3,000.00	additional printer
7202	Building Alarms & Security	512.49	500.00	800.00	
7204	Cleaning Supplies, Laundry & T	1,956.39	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,325.00	2,325.00	2,325.00	
7500	Schedule A Charges	1,133,851.50	2,267,703.00	2,437,726.00	
	Total Contract Services	1,142,987.78	2,279,478.00	2,449,351.00	
Equipment & Tools					
6055	Radios	0.00	25,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	2,027.28	2,500.00	2,500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	1,000.00	1,000.00	
6630	Rope & Climbing Equipment	0.00	1,000.00	1,000.00	
7234	Oxygen Supplies & Cylinder	331.87	350.00	350.00	

7238	Paramedic & EMT Small Tools & Supplies	44,175.17	54,585.00	20,000.00	Decrease - No monitor
7242	Minor Tools, Accessories & Field Machines	89.12	500.00	500.00	
7252	Misc Hardware	85.21	350.00	350.00	
Total Equipment & Tools		46,708.65	101,785.00	44,200.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		15.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	1,019.95	1,700.00	1,700.00	
6345	Property Taxes & Assessments Costs	3,681.50	5,420.66	5,420.66	
7325	Insurance	24,929.89	24,929.89	30,515.31	
Total Ins., Licenses & Regulatory Fees		29,631.34	32,050.55	37,635.97	
Legal & Professional					
7320	Professional & Consulting Services	463.26	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	341.22	20.00	1,500.00	Weed Abatement post cards for next year
Total Legal & Professional		804.48	1,770.00	3,250.00	
Office/Operations					
7140	General Supplies & Minor Equipment	484.20	10,000.00	700.00	Fire hose last year.
7160	Postage, Shipping & Mail Supplies	185.50	300.00	1,000.00	Weed Abatement post cards for next year
7216	Fire Prevention Education Materials	898.68	1,200.00	1,200.00	From Fire mitigation fund
7226	Membership & Dues	62.42	100.00	300.00	
7230	Misc Small Parts & Supplies	248.55	2,000.00	600.00	higher last year due to firefighting foam
7240	Propane	95.00	120.00	120.00	
Total Office/Operations		1,974.35	13,720.00	3,920.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	50.35	1,000.00	1,000.00	
7209	District Operating Center Expense	0.00	1,000.00	500.00	

7218	Cooking Products - Food, Drinks & Staples	213.40	500.00	500.00	
7224	Kitchen Cookware & Utensils	117.09	800.00	800.00	
7330	Misc Operating Expenses	1,076.20	0.00	800.00	Sales Use Tax not collected through the year.
	Total Other Expense	1,457.04	3,300.00	3,600.00	
Rent & Utilities					
6000	Cell Phones	877.57	1,300.00	1,300.00	
6025	Telephone	4,221.46	5,700.00	5,700.00	
8610	Electric	1,129.35	1,129.35	1,500.00	
8620	Gas Service	954.56	1,200.00	1,400.00	
8630	Trash Services	1,028.54	1,300.00	1,500.00	
8640	Water and Water Services	2,828.43	4,000.00	4,000.00	
8659	Utility Cable Charges	746.66	800.00	1,000.00	
8670	Street Lighting	79.45	135.00	135.00	
	Total Rent & Utilities	11,866.02	15,564.35	16,535.00	
Repairs &					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	421.42	500.00	600.00	
6640	R & M - Equip & Other Non-	1,590.99	1,600.00	1,800.00	
6750	R & M - Minor Tools & Equipment	508.87	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	564.13	800.00	800.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,000.00	
6900	R & M - Buildings & Structures	18,108.12	20,000.00	2,000.00	decrease due to painting in 19/20
	Total Repairs &	21,193.53	25,900.00	7,700.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	188.04	200.00	200.00	
7324	Education, Training, Seminar	62.10	1,000.00	1,500.00	
8405	Reserve FF Training Costs	688.00	1,500.00	1,500.00	
	Total Travel & Training	938.14	2,800.00	3,300.00	
	Total Services & Supplies	1,260,039.20	2,480,447.90	2,574,571.97	
Capital Outlay					
9006	Infrastructure CIP	2,968.59	53,000.00	20,000.00	
9085	Vehicle Purchase	26,418.74	693,000.00	693,000.00	From Vehicle Reserve-finish engine
	Total Capital Outlay	29,387.33	746,000.00	713,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	85,000.00	89,000.00	

9572	*General Contingency (Operations) Reserve	0.00	84,308.84	35,915.00	
	Total Reserves	0.00	169,308.84	124,915.00	
TRANSFERS					
9511	Interfund Transfer Out	49,064.91	71,781.78	64,496.84	
	Total Transfers	49,064.91	71,781.78	64,496.84	
	Total Expenditures	1,494,595.05	3,670,830.05	3,742,300.81	

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95
Expenditures			
Total Personnel	\$203,291.53	\$265,317.00	\$62,025.47
Services & Supplies	\$2,480,447.90	\$2,574,571.97	\$94,124.07
Capital Outlay	\$746,000.00	\$713,000.00	-\$33,000.00
Reserves	\$169,308.84	\$124,915.00	-\$44,393.84
Transfers	\$71,781.78	\$64,496.84	-\$7,284.94
Total Expenditure	\$3,670,830.05	\$3,742,300.81	\$71,470.76
Total Revenue	\$2,964,613.05	\$3,101,940.00	\$137,326.95

400 - VISTA DE ORO		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	10,173.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	10,173.00	15,768.00	15,768.00	
	Total Revenues	10,173.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	0.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	0.00	
Legal & Professional					
7320	Professional & Consulting	265.83	700.00	500.00	
7326	Legal Services	0.00	0.00	0.00	
	Total Legal & Professional	265.83	700.00	500.00	
Rent & Utilities					
8670	Street Lighting	1,415.63	2,460.00	2,460.00	
	Total Rent & Utilities	1,415.63	2,460.00	2,460.00	
	Total Services & Supplies	1,681.46	3,160.00	2,960.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	2,453.25	3,589.07	3,589.07	
	Total Transfers	2,453.25	3,589.07	3,224.84	
Total Expenditures		4,134.71	13,460.56	12,896.33	
Net Revenues over Expenditures		6,038.29	2,307.44	2,871.67	

Fund 400 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$13,460.56	\$12,896.33	-\$564.23
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00

500 - WATER		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	107,302.61	125,384.00	131,359.00	Assumes 50% Zone A Property Tax
	Total Property Taxes	107,302.61	125,384.00	131,359.00	
Service Charges & Fees					
4030	Residential Single Family	1,638,419.10	2,193,000.00	2,193,000.00	Water Sales based on 2019-20 projections
4102	Residential-Multi -Family-Water Sales	175,437.24	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	233,153.63	303,000.00	303,000.00	
4104	Irrigation- Water Sales	27,500.50	33,000.00	33,000.00	
4114	Water Other Service Revenues	(2,063.95)	1,000.00	1,000.00	
4931	Water Activation Fees	6,000.00	5,000.00	5,000.00	
4932	Penalties	16,919.57	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	11,210.00	12,000.00	12,000.00	
4937	NSF Fees	400.00	400.00	400.00	
Total Service Charges & Fees		2,106,976.09	2,793,300.00	2,793,300.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	8,405.56	1,000.00	1,000.00	
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
Total Other Revenues		8,404.56	1,000.00	1,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	736.63	1,477.00	1,506.00	

4510	Investment Income on	45,935.88	20,000.00	20,000.00	
Total Use of Money & Property		46,672.51	21,477.00	21,506.00	
	Total Revenues	2,269,355.77	2,941,161.00	2,947,165.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	18,410.24	25,000.00	22,750.00	
8045	Overtime Pay	491.16	4,000.00	2,000.00	
8050	Administrative Leave Pay	2,650.88	3,680.00	2,900.00	
8051	Floating Holiday Pay	3,218.37	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	283,001.49	374,131.96	429,102.65	
8056	Retroactive Pay	330.72	1,000.00	1,000.00	
8060	Sick Leave Pay	13,844.82	24,150.00	15,000.00	
8063	Standby Pay	14,509.63	15,000.00	20,618.00	
8066	Comp Time Used	12,088.15	12,000.00	14,000.00	
8081	Vacation Pay	17,857.07	39,900.00	25,000.00	
Total Salaries/Wages		366,402.53	503,861.96	537,370.65	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,179.19	1,700.00	1,950.00	
5031	Disability Insurance	164.93	500.00	725.00	
5035	AD & D Insurance	264.88	0.00	440.00	
5040	LTD Insurance	2,105.40	3,300.00	4,050.00	
5050	Medicare - ER	5,437.45	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	44,678.74	65,000.00	70,020.00	
5070	Retirement ER - Regular	70,253.21	67,000.00	104,912.26	Employer rate going up to 11.746, plus Jose's Employee contribution, plus unfunded accrued liability
5075	Retirees Medical - ER	1,247.04	1,620.00	1,668.00	
5120	Workers Comp Insurance - ER	21,107.23	21,107.23	27,510.87	
5124	Retirement - ER - Tier 2	4,709.00	5,970.00	13,106.00	Employer Rate going up to 7.874, one new employee in Tier 2, and unfunded accrued liability
Total Payroll Taxes & Benefits		151,147.07	175,197.23	233,382.13	

Employment Services					
5100	Unemployment Insurance - ER	3,905.97	5,500.00	3,000.00	
5103	Federal Unempl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	659.64	0.00	0.00	
6230	Medical Exam	280.00	150.00	150.00	
Total Employment Services		4,845.61	5,650.00	3,150.00	
Total Personnel		522,395.21	684,709.19	773,902.78	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	522.43	2,600.00	2,600.00	
7248	Uniform Safety Boots	542.01	1,000.00	1,000.00	
Total Clothing & Uniform		1,064.44	3,600.00	3,600.00	
Services					
6100	Labor & Support-IT Services	1,600.00	300.00	5,300.00	Increase to to \$5300 to cover e-maint and ltron
6110	IT Purchased Services	3,032.63	5,400.00	5,400.00	
7250	Water Quality Testing	16,936.89	28,000.00	30,000.00	
7255	Security Services	6,388.80	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	486.02	850.00	850.00	
Total Contract Services		28,444.34	42,550.00	49,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	931.13	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	1,529.36	18,000.00	18,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	33,172.28	75,000.00	20,000.00	
Total Equipment & Tools		35,632.77	95,300.00	40,300.00	
Financial Services					
7309	Late Fees	66.43	50.00	50.00	
7310	Bank Service Charges	80.00	0.00	0.00	

Total Financial Services		146.43	50.00	50.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	18,309.27	18,000.00	20,000.00	
6345	Property Taxes & Assess.	3,158.84	6,300.00	7,000.00	
7325	Insurance	43,146.66	43,104.33	54,240.90	
Total Ins., Lic. & Regulatory Fees		64,614.77	70,604.33	84,440.90	
Legal & Professional					
7318	Professional & Consulting BMC	121,439.08	131,556.00	131,556.00	
7320	Professional & Consulting Services	3,115.18	10,000.00	10,000.00	
7326	Legal Services	5,105.55	20,000.00	20,000.00	
7336	Legal Services-	0.00	1,000.00	1,000.00	
7340	Legal	600.16	1,000.00	1,000.00	
Total Legal & Professional		130,259.97	163,556.00	163,556.00	
Office/Operations					
6130	Computer Hardware	76.34	3,000.00	3,000.00	
6140	Computer Software	7,338.46	7,500.00	2,500.00	Decrease by \$5000, moving e-maint and Itron to 6100
7140	General Supplies &	358.38	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	7,724.48	15,000.00	15,000.00	
7180	Billing Supplies, Forms &	290.92	2,200.00	2,200.00	
7226	Membership & Dues	928.95	3,000.00	3,000.00	
7230	Misc Small Parts &	1,546.84	2,000.00	2,000.00	
7237	Process Control & Treatment	2,710.93	4,000.00	25,000.00	Purchase a field testing kit, replacement online
7239	Water Treatment	5,673.48	8,000.00	8,000.00	
7249	Safety Supplies	229.37	1,000.00	1,000.00	
Total Office/Operations		26,878.15	46,700.00	62,700.00	
Other Expenses					
7330	Misc Operating	169.83	250.00	250.00	
7348	Water Conservation	15,686.29	10,000.00	10,000.00	
Total Other Expense		15,856.12	10,250.00	10,250.00	

Rent & Utilities					
6000	Cell Phones	2,628.82	3,500.00	3,500.00	
6025	Telephone	6,908.55	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	72,882.83	100,000.00	100,000.00	
8620	Gas Service	179.59	250.00	250.00	
8630	Trash Services	1,146.36	3,000.00	3,000.00	
8644	Disposal	18,419.00	30,000.00	30,000.00	
8670	Street Lighting	308.50	400.00	400.00	
Total Rent & Utilities		102,473.65	147,150.00	147,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	414.69	350.00	450.00	
6422	R & M - Hydrants	185.46	1,100.00	3,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,939.93	1,000.00	1,000.00	
6641	R & M - Wells	19,175.33	18,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	1,005.51	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	700.00	600.00	600.00	
6830	Paving & Concrete	490.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	10,129.17	16,000.00	10,000.00	
7241	R & M - Water Distribution System	50,583.48	82,400.00	65,000.00	
Total Repairs & Maintenance		85,623.57	125,850.00	104,750.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	2,728.73	5,900.00	5,900.00	
8410	Certifications	125.00	500.00	500.00	
8510	Lodging & Meals - Local	557.40	2,000.00	2,000.00	
8539	Meals	144.21	0.00	0.00	

8550	Mileage Reimbursement & Parking	242.15	500.00	500.00	
Total Travel & Training		3,797.49	9,150.00	9,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	639.85	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,900.21	2,300.00	3,500.00	
7220	Gasoline	3,376.01	5,000.00	5,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,135.60	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		9,051.67	14,100.00	15,300.00	
Total Services & Supplies		503,843.37	728,860.33	690,796.90	
Capital Outlay					
9006	Infrastructure CIP	140,567.48	1,247,650.41	1,304,033.00	
9059	Vehicles, Equipment, & Fixtures	8,033.03	0.00	100,000.00	
Total Capital Outlay		148,600.51	1,247,650.41	1,404,033.00	
Debt Service					
9022	Debt Service - Principal	165,777.35	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	99,792.25	99,792.00	99,792.00	
9024	Loan Administration Fee	10,064.30	10,064.00	10,064.00	
Total Debt Service		275,633.90	275,633.00	275,633.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	50,000.00	
Total Reserves		0.00	57,000.00	50,000.00	
TRANSFERS					
9511	Interfund Transfer Out	419,504.85	613,731.04	613,731.04	
Total Transfers		419,504.85	613,731.04	551,448.00	
Total Expenditures		1,869,977.84	3,607,583.97	3,745,813.68	
Net Revenues over Expenditures		399,377.93	(666,422.97)	(798,648.68)	

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00
Expenditures			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$690,796.90	-\$38,063.43
Capital Outlay	\$1,247,650.41	\$1,404,033.00	\$156,382.59
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$50,000.00	-\$7,000.00
Transfers	\$613,731.04	\$551,448.00	-\$62,283.04
TOTAL Expenditures	\$3,607,583.97	\$3,745,813.68	\$138,229.71
TOTAL Revenue	\$2,941,161.00	\$2,947,165.00	\$6,004.00

\$798,648.68

600 - WASTEWATER		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Other Revenue					
4034	Zone A Property Tax Revenue	31,715.25	31,715.25		
Service Charges & Fees					
4062	Wastewater Admin Charge	16,896.26	16,892.75	18,765.87	
	Total Revenues	48,611.51	48,608.00	18,765.87	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	34.00	34.00	
6345	Property Taxes & Assessments Costs	239.78	270.00	270.00	
	Total Ins., Licenses &	239.78	304.00	304.00	
Legal & Professional					
7320	Professional & Consulting Services	12,139.36	13,853.91	15,237.03	NBS Fee
7326	Legal Services	0.00	100.00	0.00	
	Total Legal & Professional	12,139.36	13,953.91	15,237.03	
7160	Postage, Shipping	0.00	0.00	0.00	
	Total Services & Supplies	12,379.14	14,257.91	15,541.03	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
	Total Debt Service	0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	2,453.25	3,589.07	3,224.84	
	Total Transfers	2,453.25	3,589.07	3,224.84	
	Total Expenditures	14,832.39	17,846.98	18,765.87	
Net Revenues over Expenditures		33,779.12	30,761.02	0.00	

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$48,608.00	\$18,765.87	-\$29,842.13
Expenditures			
Services & Supplies	\$14,257.91	\$15,541.03	\$1,283.12
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,589.07	\$3,224.84	-\$364.23
TOTAL Expenditures	\$17,846.98	\$18,765.87	\$918.89
TOTAL Revenue	\$48,608.00	\$18,765.87	-\$29,842.13

800 - DRAINAGE		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
4035	Property Taxes	16,762.83	24,886.00	26,074.00	
	Total Property Taxes	16,762.83	24,886.00	26,074.00	
Special Taxes & Assessments					
4400	Drainage Assessments	65,460.00	95,312.00	95,312.00	
	Total Special Taxes & Assessments	65,460.00	95,312.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	288.50	0.00	0.00	
	Total Other Revenues	288.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	73.54	147.00	150.00	
4510	Investment Income on funds	4,263.69	300.00	5,400.00	
	Total Use of Money & Property	4,337.23	447.00	5,550.00	
	Total Revenues	86,848.56	120,645.00	126,936.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	6,401.30	16,000.00	16,000.00	
	Total Salaries/Wages	6,401.30	16,200.00	16,200.00	
	Total Personnel	6,401.30	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	108.31	300.00	300.00	

	Total Equipment & Tools	108.31	600.00	600.00	
	Insurance, Licenses & Regulatory Fees				
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	202.80	200.00	200.00	
7325	Insurance	443.46	500.00	391.24	
	Total Insurance, Licenses & Regulatory Fees	6,338.26	6,700.00	6,591.24	
	Legal & Professional				
7320	Professional & Consulting Services	265.84	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	265.84	2,500.00	2,500.00	
	Office/Operations				
7140	General Supplies & Minor Equipment	0.00	0.00	0.00	
7226	Membership & Dues	0.00	0.00	0.00	
7230	Misc Small Parts & Supplies	20.55	550.00	550.00	
7249	Safety Supplies	231.74	100.00	100.00	
	Total Office/Operations	252.29	650.00	650.00	
	Other Expense				
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
	Rent & Utilities				
6000	Cell Phones	1,493.75	1,700.00	1,700.00	
6025	Telephone	191.24	250.00	250.00	
8610	Electric	1,247.58	2,200.00	2,200.00	
8670	Street Lighting	631.38	1,000.00	1,000.00	
	Total Rent & Utilities	3,563.95	5,150.00	5,150.00	
	Repairs & Maintenance				
6405	R & M - Extinguishers	33.18	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	119.93	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	0.00	500.00	500.00	
6800	R & M - Grounds & Collection Systems	349.08	1,000.00	4,000.00	Removal of brush at East Tierra Basin

6900	R & M - Buildings & Structures	90.06	1,500.00	1,500.00	
	Total Repairs & Maintenance	592.25	4,050.00	7,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,000.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,150.00	3,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	18.40	0.00	0.00	
7211	Misc Fuel & Diesel	738.40	550.00	550.00	
7220	Gasoline	844.00	1,000.00	1,000.00	
	Total Vehicle Maintenance & Repairs	1,600.80	1,550.00	1,550.00	
	Total Services & Supplies	12,971.70	24,650.00	27,541.24	
Capital Outlay					
9006	Infrastructure CIP	134.87	62,500.00	100,000.00	
	Total Capital Outlay	134.87	62,500.00	100,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	9,812.97	14,356.29	14,356.29	
	Total Transfers	9,812.97	14,356.29	12,899.37	
	Total Expenditures	29,320.84	117,706.29	156,640.61	

Fund 800 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$120,645.00	\$126,936.00	\$6,291.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$12,899.37	-\$1,456.92
TOTAL Expenditures	\$117,706.29	\$153,749.37	\$36,043.08
TOTAL Revenue	\$120,645.00	\$126,936.00	\$6,291.00

900 - PARKS & RECREATION		Fiscal YTD 3/31/2020	FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
<u>REVENUE</u>					
Other Revenues					
4034	Zone A Property Tax Revenue	31,715.25	31,715.25	32,839.75	
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	31,715.25	31,715.25	32,839.75	
Use of Money & Property					
4510	Investment Income on funds	5,352.52	1,607.78	6,400.00	
	Total Use of Money & Property	5,352.52	1,607.78	6,400.00	
	Total Revenues	37,067.77	33,323.03	39,239.75	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	640.00	9,000.00	9,000.00	
7326	Legal Services	2,600.00	2,000.00	2,000.00	
	Total Legal & Professional	3,240.00	11,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	202.70	100.00	100.00	
	Total Office/Operations	202.70	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	100.00	100.00	
	Total Other Expense	0.00	100.00	100.00	
	Total Services & Supplies	3,442.70	11,200.00	11,200.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	4,906.50	7,178.14	6,449.68	
	Total Transfers	4,906.50	7,178.14	6,449.68	
	Total Expenditures	8,349.20	18,378.14	17,649.68	
	Net Revenues over Expenditures	28,718.57	14,944.89	21,590.07	

Fund 900 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Reevenue	\$33,323.03	\$39,239.75	\$5,916.72
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,449.68	-\$728.46
TOTAL Expenditures	\$18,378.14	\$17,649.68	-\$728.46
TOTAL Revenue	\$33,323.03	\$39,239.75	\$5,916.72

COST ALLOCATION PLAN

FISCAL-YEAR 2020-2021

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS **\$644,968.42**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$64,496.84	\$551,448.00	\$6,449.68	\$12,899.37	\$3,224.84	\$3,224.84	\$3,224.84	\$644,968.42