



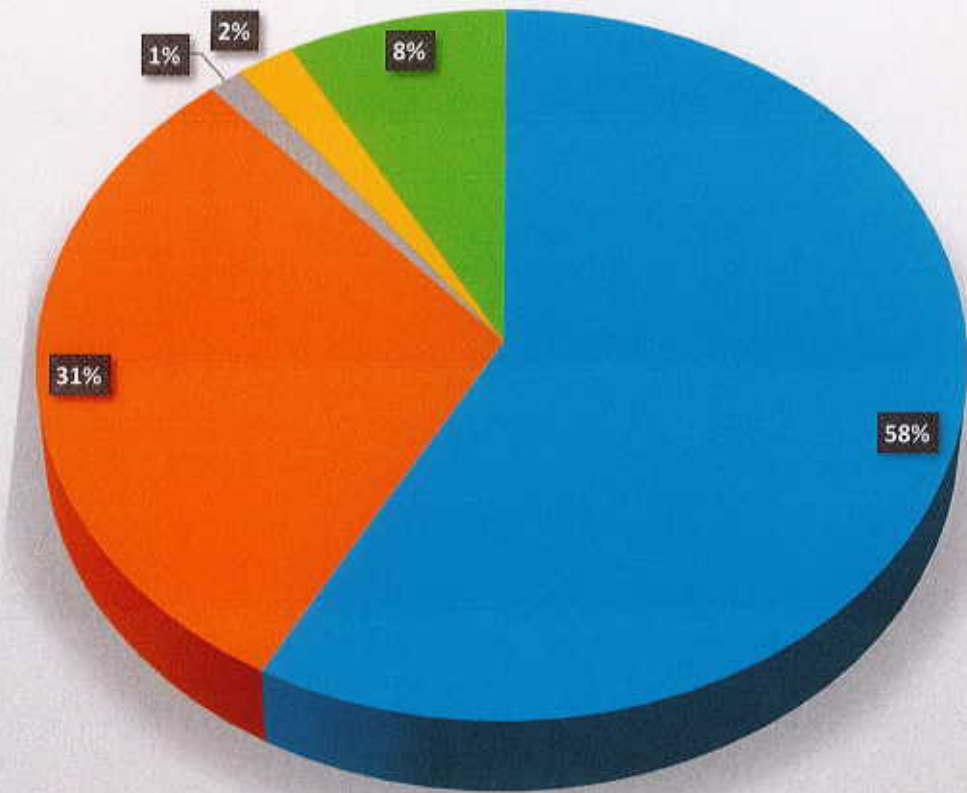
# Lamont Public Utility District

Fiscal Year 2020-2021

Budget

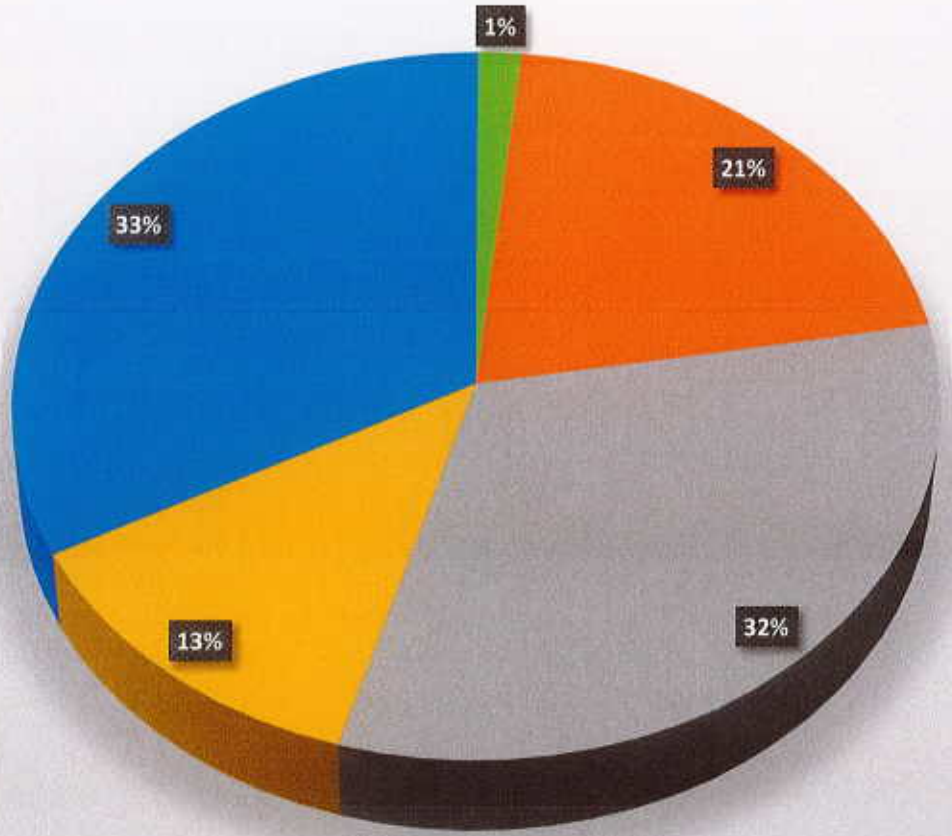
# Total Revenue \$5,594,431

- Water Operating Revenue
- Sewer Operating Revenue
- Other Operating Revenue - (Misc Fees)
- Other Revenue - (Interest)
- Non-Operating Revenue - (Rents, Prop Taxes, Transfers)



# Total Expenses \$5,594,431

- Administration
- Salaries, Wages & Benefits
- Operations & Maintenance
- Debt Service
- Capital Outlay

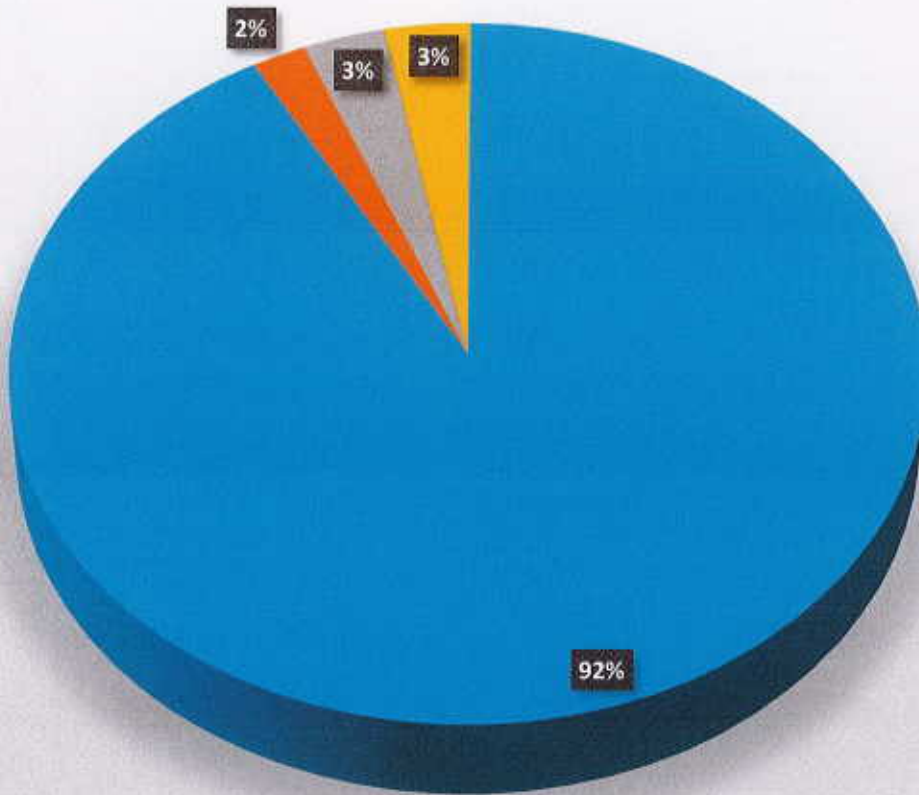


**Lamont Public Utility District  
Fiscal Year 2020-2021  
Budget Summary**

|  |                            | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--|----------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>Revenue</b>                           |                            |                               |                                 |                               |  |                  |
| 41000                                    | Water Operating Revenue    | 3,428,812                     | 3,241,285                       | 3,245,556                     | (183,256)                                  | -5.3%            |
| 42000                                    | Sewer Operating Revenue    | 1,704,870                     | 1,667,376                       | 1,704,870                     | -  | 0.0%             |
| 43000                                    | Other Operating Revenue    | 63,204                        | 77,592                          | 71,185                        | 7,981                                      | 12.6%            |
| 48000                                    | Other Revenue              | 106,062                       | 119,316                         | 121,956                       | 15,894                                     | 15.0%            |
| 49000                                    | Non-Operating Revenue      | 1,177,346                     | 1,113,236                       | 450,863                       | (726,483)                                  | -61.7%           |
| Total Revenue                            |                            | 6,480,294                     | 6,218,805                       | 5,594,431                     | (885,863)                                  | -13.7%           |
| <b>Expenses</b>                          |                            |                               |                                 |                               |  |                  |
| 61000                                    | Administration             | 84,222                        | 74,084                          | 89,587                        | 5,365                                      | 6.4%             |
| 51100                                    | Salaries, Wages & Benefits | 978,760                       | 968,552                         | 1,158,910                     | 180,150                                    | 18.4%            |
| 52000                                    | Operations & Maintenance   | 1,664,628                     | 1,440,980                       | 1,798,648                     | 134,020                                    | 8.1%             |
| 59000                                    | Debt Service               | 712,933                       | 712,933                         | 712,643                       | (290)                                      | 0.0%             |
| 80000                                    | Capital Outlay             | 3,039,751                     | 2,898,094                       | 1,834,643                     | (1,205,108)                                | -39.6%           |
| Total Expenses                           |                            | 6,480,294                     | 6,094,643                       | 5,594,431                     | (885,863)                                  | -13.7%           |
| <b>Total Budget Surplus or (Deficit)</b> |                            | <u>-</u>                      | <u>124,162</u>                  | <u>(1)</u>                    | <u>(1)</u>                                 |                  |

# Total Water Revenue \$3,538,181

- Water Operating Revenue
- Other Operating Revenue
- Other Revenue
- Non-Operating Revenue



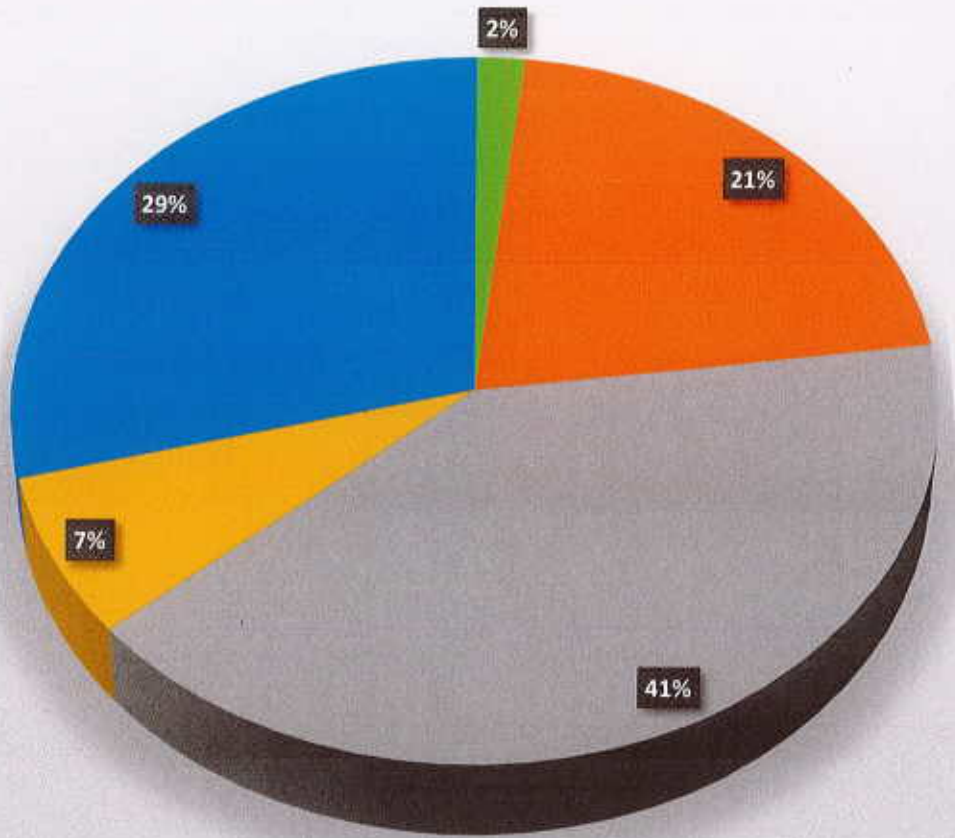
**Lamont Public Utility District  
Fiscal Year 2020-2021  
Budget**

|                                 |                                | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|---------------------------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>51</b>                       | <b>Water Fund</b>              |                               |                                 |                               |  |                  |
| <b>41000</b>                    | <b>Water Operating Revenue</b> |                               |                                 |                               |  |                  |
| 41100                           | Water Sales                    | 1,645,519                     | 1,474,559                       | 1,462,263                     | (183,256)                                  | -11.1%           |
| 41101                           | Water Service Charge           | 1,783,293                     | 1,766,726                       | 1,783,293                     | 0  | 0.0%             |
|                                 | Total Water Operating Revenue  | 3,428,812                     | 3,241,285                       | 3,245,556                     | (183,256)                                  | -5.3%            |
| <b>43000</b>                    | <b>Other Operating Revenue</b> |                               |                                 |                               |  |                  |
| 43100                           | Misc Fees Revenue              | 1,059                         | 1,553                           | 1,631                         | 572  | 54.0%            |
| 43110                           | Capacity Fee                   |                               |                                 | -                             | -  |                  |
| 43111                           | Connection Fee                 |                               |                                 | -                             | -  |                  |
| 43112                           | Hydrant Meter Rental Fee       | 8,247                         | 8,200                           | 5,429                         | (2,818)                                    | -34.2%           |
| 43114                           | Reconnection Fee               | 18,059                        | 18,075                          | 15,225                        | (2,834)                                    | -15.7%           |
| 43115                           | Out of District Fee            | 900                           | 900                             | 900                           | -  | 0.0%             |
| 43215                           | Late Fees                      | 34,939                        | 48,864                          | 48,000                        | 13,061                                     | 37.4%            |
|                                 | Total Other Operating Revenue  | 63,204                        | 77,592                          | 71,185                        | 7,981                                      | 12.6%            |
| <b>48000</b>                    | <b>Other Revenue</b>           |                               |                                 |                               |  |                  |
| 48101                           | Interest and Dividend Income   | 97,724                        | 106,500                         | 107,530                       | 9,806                                      | 10.0%            |
|                                 | Total Other Revenue            | 97,724                        | 106,500                         | 107,530                       | 9,806                                      | 10.0%            |
| <b>49000</b>                    | <b>Non-Operating Revenue</b>   |                               |                                 |                               |  |                  |
| 49102                           | Lamont Storm Rent              | 900                           | 900                             | 900                           | -  | 0.0%             |
| 49305                           | Property Taxes and Assesments  | 103,111                       | 113,000                         | 113,010                       | 9,899                                      | 9.6%             |
| 49810                           | Revenue - Other                |                               | 2,006                           |                               | -  |                  |
|                                 | Transfer from Reserves         | 750,000                       | 635,000                         |                               | (750,000)                                  | -100.0%          |
|                                 | Total Non-Operating Revenue    | 854,011                       | 750,906                         | 113,910                       | (740,101)                                  | -86.7%           |
| <b>Total Water Fund Revenue</b> |                                | <u>4,443,751</u>              | <u>4,176,283</u>                | <u>3,538,181</u>              | <u>(905,570)</u>                           | <u>-20.4%</u>    |



# Total Water Expenses \$3,538,181

- Administration
- Salaries, Wages & Benefits
- Operations & Maintenance
- Debt Service
- Capital Outlay



**Lamont Public Utility District**  
**Fiscal Year 2020-2021**  
**Budget**

|                                  |                                       | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|----------------------------------|---------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>51</b>                        | <b>Water Fund</b>                     |                               |                                 |                               |  |                  |
| <b>61000</b>                     | <b>Administration</b>                 |                               |                                 |                               |  |                  |
| 51113                            | Director Salaries                     | 4,550                         | 4,250                           | 4,550                         | -  | 0.0%             |
| 51121                            | Soc Sec & Medicare ER Contribution    | 310                           | 326                             | 350                           | 40   | 12.9%            |
| 51122                            | Board Member Training                 | 1,625                         |                                 | 1,500                         | (125)                                      | -7.7%            |
| 52320                            | Utilities-Electric                    | 2,000                         | 2,400                           | 3,500                         | 1,500                                      | 75.0%            |
| 52633                            | Public Notifications                  | 7,000                         | 6,315                           | 7,000                         | -  | 0.0%             |
| 54330                            | Office Cleaning                       | 2,275                         | 2,275                           | 3,120                         | 845  | 37.1%            |
| 54331                            | Office R&M-Other                      | 975                           | 860                             | 975                           | -  | 0.0%             |
| 54531                            | Timekeeping System                    | 380                           | 250                             | 380                           | -  | 0.0%             |
| 56213                            | Telephone/Internet                    | 3,000                         | 2,500                           | 2,500                         | (500)                                      | -16.7%           |
| 56221                            | Office Supplies                       | 9,000                         | 13,000                          | 14,000                        | 5,000                                      | 55.6%            |
| 56231                            | Office Printing                       | 3,200                         | 1,468                           | 3,200                         | -  | 0.0%             |
| 56240                            | Employee Appreciation                 | 2,000                         | 1,750                           | 2,500                         | 500  | 25.0%            |
| 56249                            | Shipping-Other                        | 500                           | 15                              | 250                           | (250)                                      | -50.0%           |
| 56312                            | Contract Services-Accounting          | 500                           | 455                             | 500                           | -  | 0.0%             |
| 56313                            | Contract Services-Translator          | 2,040                         | 1,663                           | 2,040                         | -  | 0.0%             |
| 56320                            | Temporary Office                      | 2,400                         | 2,418                           | 2,400                         | -  | 0.0%             |
| 56331                            | Annual Audit                          | 13,650                        | 13,650                          | 13,650                        | -  | 0.0%             |
| Total Administrative & General   |                                       | 55,405                        | 53,595                          | 62,415                        | 7,010                                      | 12.7%            |
| <b>65000</b>                     | <b>Water</b>                          |                               |                                 |                               |  |                  |
| <b>51100</b>                     | <b>Salaries, Wages &amp; Benefits</b> |                               |                                 |                               |  |                  |
| 51110                            | Wages                                 | 480,000                       | 480,000                         | 572,000                       | 92,000                                     | 19.2%            |
| 51121                            | Soc Sec & Medicare ER Contribution    | 36,720                        | 36,720                          | 43,758                        | 7,038                                      | 19.2%            |
| 51125                            | Workers Compensation                  | 11,500                        | 12,600                          | 13,000                        | 1,500                                      | 13.0%            |
| 51131                            | Health Insurance                      | 55,000                        | 47,420                          | 58,800                        | 3,800                                      | 6.9%             |
| 51132                            | Dental Insurance                      | 11,000                        | 9,866                           | 11,000                        | -  | 0.0%             |
| 51133                            | Vision Insurance                      | 3,000                         | 2,820                           | 3,500                         | 500  | 16.7%            |
| 51134                            | Life Insurance                        | 660                           | 670                             | 680                           | 20   | 3.0%             |
| 51151                            | Car Allowance                         | 2,520                         | 2,520                           | 2,520                         | -  | 0.0%             |
| 51152                            | Boot Allowance                        | 600                           | 600                             | 600                           | -  | 0.0%             |
| 51164                            | CALPERS UAL                           | 1,015                         | 2,000                           | 2,000                         | 985  | 97.0%            |
| 51165                            | CAL PERS / PEPRA Pension Expense      | 33,600                        | 33,600                          | 40,040                        | 6,440                                      | 19.2%            |
| Total Salaries, Wages & Benefits |                                       | 635,615                       | 628,816                         | 747,898                       | 112,283                                    | 17.7%            |

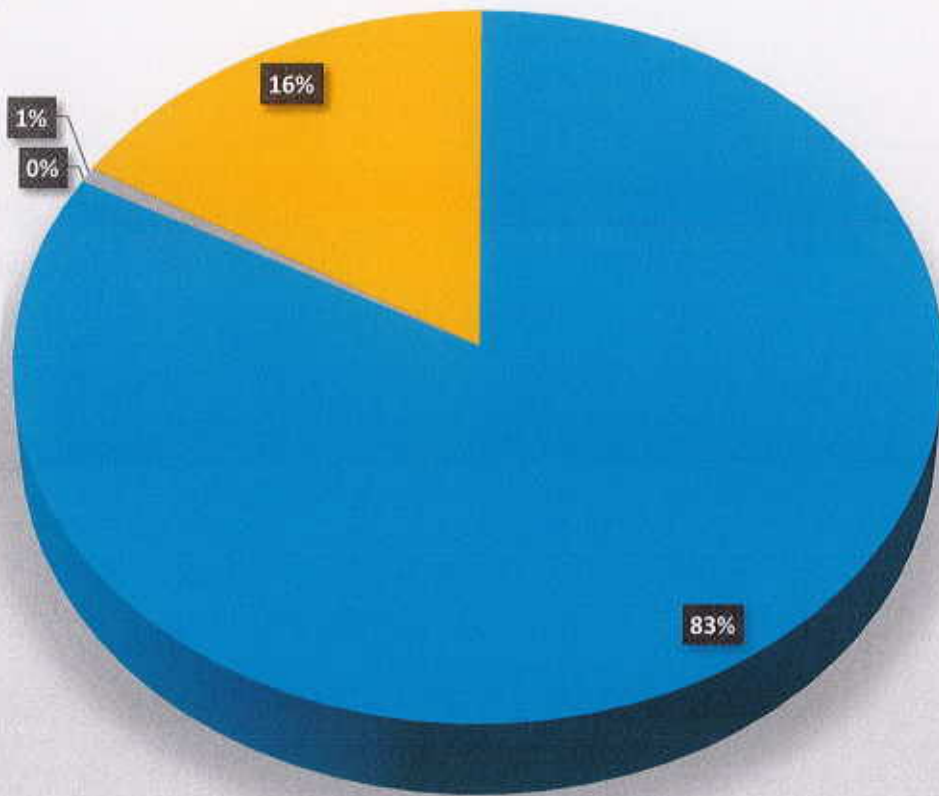


| 51 Water Fund                  |                                       | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--------------------------------|---------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>52000</b>                   | <b>Operations &amp; Maintenance</b>   |                               |                                 |                               |  |                  |
| 52310                          | Utilities-Gas                         | 500                           | 167                             | 500                           | -  | 0.0%             |
| 52320                          | Utilities-Electric                    | 550,000                       | 590,000                         | 600,000                       | 50,000                                     | 9.1%             |
| 52410                          | Utility Line Locate                   | 500                           | 281                             | 500                           | -  | 0.0%             |
| 52510                          | Utilities - Streetlighting            | 65,000                        | 47,900                          | 54,000                        | (11,000)                                   | -16.9%           |
| 52610                          | SGMA Water Purchase                   | 20,000                        | 20,000                          | 40,000                        | 20,000                                     | 100.0%           |
| 52755                          | Fuel-Trucks                           | 16,000                        | 12,900                          | 16,000                        | -  | 0.0%             |
| 52759                          | Truck Maintenance-General R&M         | 5,000                         | 4,269                           | 5,000                         | -  | 0.0%             |
| 53110                          | Chlorine                              | 30,000                        | 24,670                          | 30,000                        | -  | 0.0%             |
| 53111                          | Chemicals-Mineral Oil                 | 2,500                         | 3,146                           | 3,500                         | 1,000                                      | 40.0%            |
| 53210                          | Lab Fees                              | 34,000                        | 28,083                          | 34,000                        | -  | 0.0%             |
| 54210                          | Shop Supplies                         | 18,500                        | 6,438                           | 8,000                         | (10,500)                                   | -56.8%           |
| 54220                          | Backhoe R&M                           | 6,500                         | 3,734                           | 6,500                         | -  | 0.0%             |
| 54310                          | Lawn Care                             | 2,500                         | 3,960                           | 4,800                         | 2,300                                      | 92.0%            |
| 54311                          | Trash Collection                      | 3,500                         | 2,994                           | 3,500                         | -  | 0.0%             |
| 54312                          | Pest Control                          | 786                           | 742                             | 800                           | 14   | 1.8%             |
| 54321                          | Electrical R&M                        | 12,000                        | 3,724                           | 12,000                        | -  | 0.0%             |
| 54411                          | Generator R&M                         | 6,500                         | 4,766                           | 6,500                         | -  | 0.0%             |
| 54412                          | SCADA                                 | 2,000                         | 3,020                           | 2,000                         | -  | 0.0%             |
| 54430                          | Water Distribution O&M                | 190,000                       | 183,848                         | 120,000                       | (70,000)                                   | -36.8%           |
| 54450                          | Carbon Replacement                    |                               |                                 | 180,000                       | 180,000                                    |                  |
| 54520                          | Security Monitoring                   | 2,550                         | 2,183                           | 1,500                         | (1,050)                                    | -41.2%           |
| 54530                          | Software and Computer Expense         | 8,776                         | 12,751                          | 18,200                        | 9,424                                      | 107.4%           |
| 54540                          | Uniform Expense                       | 5,800                         | 3,436                           | 4,500                         | (1,300)                                    | -22.4%           |
| 54610                          | Equipment Rental                      |                               |                                 | 3,000                         | 3,000                                      |                  |
| 54630                          | Leased Equip - TCP Treatment          |                               |                                 | 6,000                         | 6,000                                      |                  |
| 55310                          | Postage                               | 19,975                        | 18,780                          | 25,000                        | 5,025                                      | 25.2%            |
| 55322                          | Billing & Collection Expense          | 1,450                         | 1,085                           | 1,450                         | -  | 0.0%             |
| 55330                          | Card Swipe-Online Payment             | 500                           | 320                             |                               | (500)                                      | -100.0%          |
| 56211                          | Mobile Phones                         | 3,500                         | 2,974                           | 3,500                         | -  | 0.0%             |
| 56317                          | Contract-Engineering                  | 50,500                        | 9,364                           | 35,000                        | (15,500)                                   | -30.7%           |
| 56319                          | Contract-Legal Counsel                | 59,500                        | 29,977                          | 45,000                        | (14,500)                                   | -24.4%           |
| 56321                          | Temporary Staff                       | 22,750                        | 4,071                           | 22,750                        | -  | 0.0%             |
| 56330                          | Contact Services - Solar Maintenance  | 18,500                        | 18,559                          | 20,000                        | 1,500                                      | 8.1%             |
| 56331                          | Annual Water Audit                    | 5,000                         | 3,500                           | 5,000                         | -  | 0.0%             |
| 56340                          | Education/CEU for Certs               | 7,800                         | 2,607                           | 7,000                         | (800)                                      | -10.3%           |
| 56350                          | Safety Training-CSTC                  | 6,000                         | 3,615                           | 4,000                         | (2,000)                                    | -33.3%           |
| 56360                          | Work Related Injury-Dr. Office Visits | 350                           |                                 | 350                           | -  | 0.0%             |
| 56361                          | Pre-Employment Screen                 | 300                           | 253                             | 300                           | -  | 0.0%             |
| 56371                          | Recruitment                           | 1,100                         |                                 | 1,100                         | -  | 0.0%             |
| 56372                          | Employee Background Checks            | 150                           | 100                             | 150                           | -  | 0.0%             |
| 56410                          | General Liability Insurance           | 65,000                        | 72,633                          | 71,500                        | 6,500                                      | 10.0%            |
| 56510                          | DMV Employer Pull Program             | 24                            | 10                              | 24                            | -  | 0.0%             |
| 56530                          | Permits-Cross Connection              | 2,500                         | 1,061                           | 2,500                         | -  | 0.0%             |
| 56531                          | Permits-Participation Fees            | 5,000                         | 4,645                           | 5,000                         | -  | 0.0%             |
| 56532                          | Permits-Valley Air                    | 750                           | 577                             | 750                           | -  | 0.0%             |
| 56534                          | Permits-SWRCB                         | 10,000                        | 10,175                          | 10,500                        | 500  | 5.0%             |
| 56535                          | Permits-KCEHD                         | 1,700                         | 849                             | 1,500                         | (200)                                      | -11.8%           |
| 56982                          | Bank Fees- Merchant Card              | 10,000                        | 10,629                          | 10,500                        | 500  | 5.0%             |
| 56984                          | Bank Fees- Analysis Charge            | 11,000                        | 10,090                          | 6,500                         | (4,500)                                    | -40.9%           |
| 56989                          | Brinks Transportation                 | 4,500                         | 1,816                           |                               | (4,500)                                    | -100.0%          |
| 56990                          | Miscellaneous Expense                 | 643                           |                                 | 500                           | (143)                                      | -22.2%           |
| Total Operations & Maintenance |                                       | 1,291,404                     | 1,170,702                       | 1,440,674                     | 149,270                                    | 11.6%            |

|  |                                      | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--|--------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>51</b>                                    | <b>Water Fund</b>                    |                               |                                 |                               |  |                  |
| <b>59000</b>                                 | <b>Debt Service</b>                  |                               |                                 |                               |  |                  |
| 59101  | Interest on Long Term Debt           | 21,667                        | 21,667                          | 19,597                        | (2,070)                                    | -9.6%            |
| 59200  | Principal on Long Term Debt          | 238,160                       | 238,160                         | 240,229                       | 2,069                                      | 0.9%             |
|  | Total Debt Service                   | 259,827                       | 259,827                         | 259,826                       | (1)  | 0.0%             |
| <b>80000</b>                                 | <b>Capital Outlay</b>                |                               |                                 |                               |  |                  |
| 88050  | Vehicle Purchases                    | 150,000                       | 134,844                         |                               | (150,000)                                  | -100.0%          |
| 88100  | Heavy Equipment                      | 56,500                        | 5,140                           |                               | (56,500)                                   | -100.0%          |
| 88200  | TCP Well Treatment - Well 17         |                               | 43,359                          |                               | -  |                  |
| 88200  | Building                             | 845,000                       | 575,203                         | 269,797                       | (575,203)                                  | -68.1%           |
| 88200  | Building revenue from prior year     |                               |                                 | (269,797)                     | (269,797)                                  |                  |
| 88200  | Reserve Fund - LAIF                  | 400,000                       | 400,000                         | 400,000                       | -  | 0.0%             |
| 88200  | Temporary TCP Well Treatment         | 750,000                       | 635,000                         |                               | (750,000)                                  | -100.0%          |
| 88200  | Bill Folding Machine - 65/35         |                               |                                 | 13,000                        | 13,000                                     |                  |
| 88200  | GIS Software - 65/35                 |                               |                                 | 16,250                        | 16,250                                     |                  |
| 88200  | Smart Meters                         |                               |                                 | 300,000                       | 300,000                                    |                  |
| 88200  | Hybird Vehicle                       |                               |                                 | 20,000                        | 20,000                                     |                  |
| 88200  | Document Management Software - 65/35 |                               |                                 | 16,250                        | 16,250                                     |                  |
| 88200  | Wilson St Water Main Project         |                               |                                 | 15,000                        | 15,000                                     |                  |
| 88200  | Structure and Equipment Reserve      |                               |                                 | 246,868                       | 246,868                                    |                  |
|  | Total Capital Outlay                 | 2,201,500                     | 1,793,546                       | 1,027,368                     | (1,174,132)                                | -53.3%           |
| <b>Total Water Fund Expenses</b>             |                                      | <u>4,443,751</u>              | <u>3,906,486</u>                | <u>3,538,181</u>              | <u>(905,570)</u>                           | <u>-20.4%</u>    |
| <b>Total Water Fund Surplus or (Deficit)</b> |                                      | <u>-</u>                      | <u>269,797</u>                  | <u>0</u>                      | <u>0</u>                                   |                  |

# Total Sewer Revenue \$2,056,249

- Sewer Operating Revenue
- Other Operating Revenue
- Other Revenue
- Non-Operating Revenue

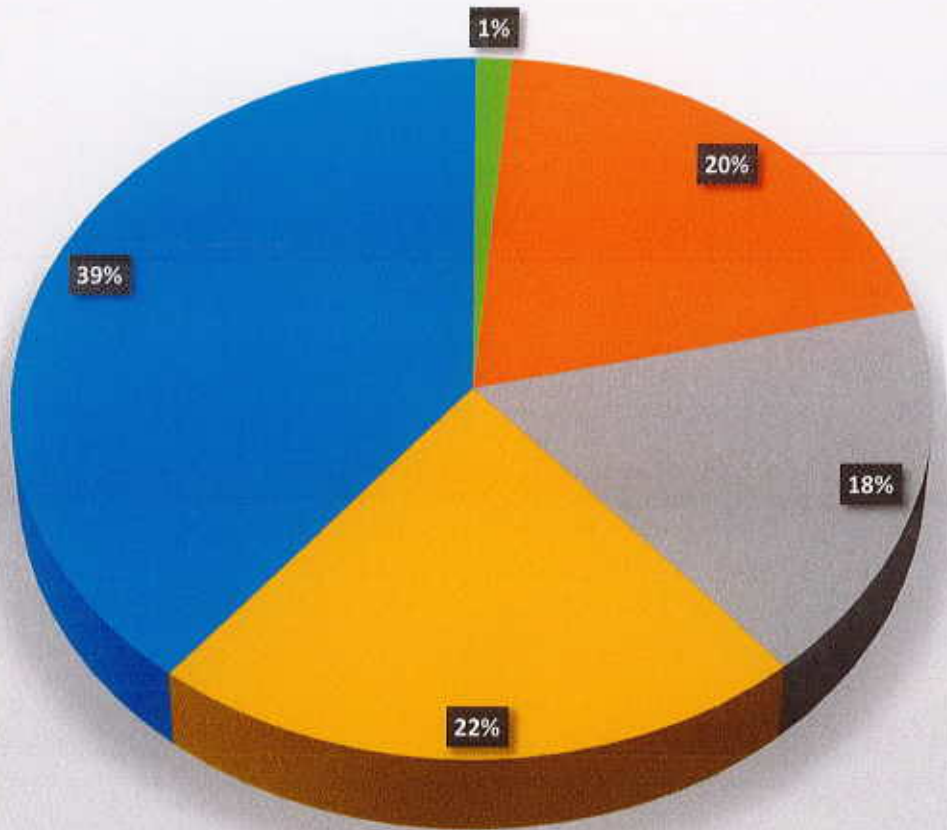


**Lamont Public Utility District  
Fiscal Year 2020-2021  
Budget**

|                                 |                                | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|---------------------------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>53</b>                       | <b>Sewer Fund</b>              |                               |                                 |                               |  |                  |
| <b>42000</b>                    | <b>Sewer Operating Revenue</b> |                               |                                 |                               |  |                  |
| 42101                           | Sewer Service Charge           | 1,704,870                     | 1,667,376                       | 1,704,870                     | -  | 0.0%             |
|                                 | Total Sewer Operating Revenue  | 1,704,870                     | 1,667,376                       | 1,704,870                     | -  | 0.0%             |
| <b>43000</b>                    | <b>Other Operating Revenue</b> |                               |                                 |                               |  |                  |
| 43100                           | Misc Fees Revenue              |                               |                                 |                               | -  |                  |
| 43215                           | Late Fees                      |                               | -                               | -                             | -  |                  |
|                                 | Total Other Operating Revenue  | -                             | -                               | -                             | -  |                  |
| <b>48000</b>                    | <b>Other Revenue</b>           |                               |                                 |                               |  |                  |
| 48101                           | Interest and Dividend Income   | 8,338                         | 12,816                          | 14,426                        | 6,088                                      | 73.0%            |
|                                 | Total Other Revenue            | 8,338                         | 12,816                          | 14,426                        | 6,088                                      | 73.0%            |
| <b>49000</b>                    | <b>Non-Operating Revenue</b>   |                               |                                 |                               |  |                  |
| 49101                           | Recology Rent                  | 61,683                        | 73,903                          | 66,948                        | 5,265                                      | 8.5%             |
| 49305                           | Property Taxes and Assesments  | 58,553                        | 66,790                          | 61,786                        | 3,233                                      | 5.5%             |
| 49306                           | 1998 Expansion Bond - AD#1     | 203,099                       | 221,322                         | 208,219                       | 5,120                                      | 2.5%             |
| 49810                           | Revenue - Other                |                               | 315                             |                               | -  |                  |
|                                 | Transfer from Reserves         |                               |                                 |                               | -  |                  |
|                                 | Total Non-Operating Revenue    | 323,335                       | 362,330                         | 336,953                       | 13,618                                     | 4.2%             |
| <b>Total Sewer Fund Revenue</b> |                                | <u>2,036,543</u>              | <u>2,042,522</u>                | <u>2,056,249</u>              | <u>19,706</u>                              | <u>1.0%</u>      |

# Total Sewer Expenses \$2,056,249

- Administration
- Salaries, Wages & Benefits
- Operations & Maintenance
- Debt Service
- Capital Outlay





Lamont Public Utility District  
Fiscal Year 2020-2021  
Budget

|              |                                       | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--------------|---------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>53</b>    | <b>Sewer Fund</b>                     |                               |                                 |                               |  |                  |
| <b>61000</b> | <b>Administration</b>                 |                               |                                 |                               |  |                  |
| 51113        | Director Salaries                     | 2,450                         | 1,715                           | 2,450                         | -  | 0.0%             |
| 51121        | Soc Sec & Medicare ER Contribution    | 187                           | 127                             | 187                           | 0  | 0.2%             |
| 51122        | Board Member Training                 | 875                           |                                 | 875                           | -  | 0.0%             |
| 52320        | Utilities-Electric                    | 1,000                         | 1,037                           | 2,000                         | 1,000                                      | 100.0%           |
| 54330        | Office Cleaning                       | 1,225                         | 1,155                           | 1,680                         | 455  | 37.1%            |
| 54331        | Office R&M-Other                      | 525                           | 287                             | 525                           | -  | 0.0%             |
| 54531        | Timekeeping System                    | 205                           | 168                             | 205                           | -  | 0.0%             |
| 56213        | Telephone/Internet                    | 3,500                         | 1,368                           | 1,500                         | (2,000)                                    | -57.1%           |
| 56221        | Office Supplies                       | 7,000                         | 3,865                           | 6,000                         | (1,000)                                    | -14.3%           |
| 56231        | Office Printing                       | 1,600                         | 1,103                           | 1,600                         | -  | 0.0%             |
| 56249        | Shipping-Other                        | 250                           |                                 | 250                           | -  | 0.0%             |
| 56312        | Contract Services-Accounting          | 250                           | 245                             | 250                           | -  | 0.0%             |
| 56313        | Contract Services-Translator          | 1,100                         | 788                             | 1,000                         | (100)                                      | -9.1%            |
| 56320        | Temporary Office                      | 1,300                         | 1,281                           | 1,300                         | -  | 0.0%             |
| 56331        | Annual Audit                          | 7,350                         | 7,350                           | 7,350                         | -  | 0.0%             |
|              | Total Administrative & General        | 28,817                        | 20,489                          | 27,172                        | (1,645)                                    | -5.7%            |
| <b>68000</b> | <b>Sewer</b>                          |                               |                                 |                               |  |                  |
| <b>51100</b> | <b>Salaries, Wages &amp; Benefits</b> |                               |                                 |                               |  |                  |
| 51110        | Wages                                 | 253,000                       | 258,097                         | 308,000                       | 55,000                                     | 21.7%            |
| 51121        | Soc Sec & Medicare ER Contribution    | 19,355                        | 19,780                          | 23,562                        | 4,207                                      | 21.7%            |
| 51125        | Workers Compensation                  | 15,000                        | 7,349                           | 15,000                        | -  | 0.0%             |
| 51131        | Health Insurance                      | 30,000                        | 30,329                          | 33,250                        | 3,250                                      | 10.8%            |
| 51132        | Dental Insurance                      | 6,000                         | 3,956                           | 6,000                         | -  | 0.0%             |
| 51133        | Vision Insurance                      | 1,600                         | 1,091                           | 1,900                         | 300  | 18.8%            |
| 51134        | Life Insurance                        | 360                           | 273                             | 360                           | -  | 0.0%             |
| 51151        | Car Allowance                         | 1,080                         | 1,080                           | 1,080                         | -  | 0.0%             |
| 51152        | Boot Allowance                        | 300                           | 56                              | 300                           | -  | 0.0%             |
| 51165        | CAL PERS / PEPRA Pension Expense      | 16,450                        | 17,725                          | 21,560                        | 5,110                                      | 31.1%            |
|              | Total Salaries, Wages & Benefits      | 343,145                       | 339,736                         | 411,012                       | 67,867                                     | 19.8%            |



|                                |                                       | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--------------------------------|---------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>53</b>                      | <b>Sewer Fund</b>                     |                               |                                 |                               |  |                  |
| <b>52000</b>                   | <b>Operations &amp; Maintenance</b>   |                               |                                 |                               |  |                  |
| 52310                          | Utilities-Gas                         | 300                           | 174                             | 300                           | -  | 0.0%             |
| 52320                          | Utilities-Electric                    | 50,000                        | 40,827                          | 50,000                        | -  | 0.0%             |
| 52511                          | Sewer Pipeline Crossing               | 2,500                         | 2,052                           | 2,500                         | -  | 0.0%             |
| 52755                          | Fuel-Trucks                           | 6,000                         | 6,052                           | 7,000                         | 1,000                                      | 16.7%            |
| 52759                          | Truck Maintenance-General R&M         | 3,000                         | 1,632                           | 3,000                         | -  | 0.0%             |
| 53210                          | Lab Fees                              | 5,500                         | 5,721                           | 6,500                         | 1,000                                      | 18.2%            |
| 54210                          | Shop Supplies                         | 3,500                         | 1,261                           | 1,500                         | (2,000)                                    | -57.1%           |
| 54220                          | Backhoe R&M                           | 500                           | 906                             | 1,000                         | 500  | 100.0%           |
| 54311                          | Trash Collection                      | 2,000                         | 2,003                           | 2,100                         | 100  | 5.0%             |
| 54312                          | Pest Control                          | 424                           | 397                             | 424                           | -  | 0.0%             |
| 54321                          | Electrical R&M                        | 1,500                         | 2,256                           | 2,500                         | 1,000                                      | 66.7%            |
| 54331                          | Office R&M-Other                      | 1,500                         | 176                             |                               | (1,500)                                    | -100.0%          |
| 54411                          | Generator R&M                         | 2,500                         |                                 |                               | (2,500)                                    | -100.0%          |
| 54412                          | SCADA                                 | 2,000                         | 247                             | 2,000                         | -  | 0.0%             |
| 54413                          | Port O Potty Services                 | 600                           | 620                             | 650                           | 50   | 8.3%             |
| 54430                          | Waste Water O&M                       | 63,075                        | 28,516                          | 50,000                        | (13,075)                                   | -20.7%           |
| 54530                          | Software and Computer Expense         | 1,575                         | 6,986                           | 9,800                         | 8,225                                      | 522.2%           |
| 54540                          | Uniform Expense                       | 3,100                         | 1,852                           | 2,500                         | (600)                                      | -19.4%           |
| 54610                          | Equipment Rental                      | 4,750                         | 1,622                           | 3,500                         | (1,250)                                    | -26.3%           |
| 55310                          | Postage                               | 10,000                        | 10,280                          | 14,000                        | 4,000                                      | 40.0%            |
| 55322                          | Billing & Collection Expense          | 1,000                         | 584                             | 1,000                         | -  | 0.0%             |
| 56211                          | Mobile Phones                         | 1,900                         | 1,503                           | 1,900                         | -  | 0.0%             |
| 56314                          | Contract-WWTP Use Area Monitoring     | 18,500                        | 18,000                          | 12,000                        | (6,500)                                    | -35.1%           |
| 56315                          | Contract-Groundwater Monitoring       | 18,000                        | 17,648                          | 18,500                        | 500  | 2.8%             |
| 56316                          | Contract-Solar Bee Maintenance        | 17,000                        | 16,607                          | 17,500                        | 500  | 2.9%             |
| 56317                          | Contract-Engineering                  | 42,800                        |                                 | 20,000                        | (22,800)                                   | -53.3%           |
| 56319                          | Contract-Legal Counsel                | 15,000                        | 13,240                          | 23,000                        | 8,000                                      | 53.3%            |
| 56321                          | Temporary Staff                       | 12,500                        | 2,192                           | 12,500                        | -  | 0.0%             |
| 56330                          | Contact Services - Solar Maintenance  | 7,800                         | 4,074                           | 5,000                         | (2,800)                                    | -35.9%           |
| 56340                          | Education/CEU for Certs               | 1,000                         | 408                             | 1,450                         | 450  | 45.0%            |
| 56350                          | Safety Training-CSTC                  | 2,000                         | 1,800                           | 2,000                         | -  | 0.0%             |
| 56360                          | Work Related Injury-Dr. Office Visits | 150                           |                                 | 150                           | -  | 0.0%             |
| 56361                          | Pre-Employment Screen                 | 150                           | 82                              | 150                           | -  | 0.0%             |
| 56362                          | Hep B Series                          | 250                           |                                 | 250                           | -  | 0.0%             |
| 56371                          | Recruitment                           | 500                           |                                 | 500                           | -  | 0.0%             |
| 56372                          | Employee Background Checks            | 100                           | 53                              | 100                           | -  | 0.0%             |
| 56410                          | General Liability Insurance           | 35,000                        | 36,949                          | 38,500                        | 3,500                                      | 10.0%            |
| 56521                          | NBS Assessment-District 1             | 9,500                         | 11,388                          | 12,000                        | 2,500                                      | 26.3%            |
| 56531                          | Permits-Participation Fees            | 2,500                         | 2,476                           | 2,750                         | 250  | 10.0%            |
| 56532                          | Permits-Valley Air                    | 50                            |                                 | 50                            | -  | 0.0%             |
| 56533                          | Permits-RWQCB                         | 11,800                        | 18,767                          | 20,000                        | 8,200                                      | 69.5%            |
| 56535                          | Permits-KCEHD                         | 400                           | 141                             | 400                           | -  | 0.0%             |
| 56982                          | Bank Fees-Merchant Card               | 5,500                         | 5,630                           | 5,500                         | -  | 0.0%             |
| 56984                          | Bank Fees-Analysis Charge             | 5,500                         | 5,156                           | 3,500                         | (2,000)                                    | -36.4%           |
| Total Operations & Maintenance |                                       | 373,224                       | 270,278                         | 357,974                       | (15,250)                                   | -4.1%            |

|  |                                      | 2019-20<br>Approved<br>Budget | 2019-20<br>Estimated<br>Actuals | 2020-21<br>Proposed<br>Budget | Variance<br>2019-20 BD<br>to<br>2020-21 BD | % of<br>Variance |
|--|--------------------------------------|-------------------------------|---------------------------------|-------------------------------|--|------------------|
| <b>53</b>                                    | <b>Sewer Fund</b>                    |                               |                                 |                               |  |                  |
| <b>59000</b>                                 | <b>Debt Service</b>                  |                               |                                 |                               |  |                  |
| 59101  | Interest on Long Term Debt           | 190,057                       | 190,057                         | 179,813                       | (10,244)                                   | -5.4%            |
| 59200  | Principal on Long Term Debt          | 263,049                       | 263,049                         | 273,004                       | 9,955                                      | 3.8%             |
|  | Total Debt Service                   | 453,106                       | 453,106                         | 452,817                       | (289)                                      | -0.1%            |
| <b>80000</b>                                 | <b>Capital Outlay</b>                |                               |                                 |                               |  |                  |
| 88300  | Video Camera                         | 3,500                         |                                 |                               | (3,500)                                    | -100.0%          |
| 88300  | Building                             | 614,751                       | 302,006                         | 312,745                       | (302,006)                                  | -49.1%           |
| 88300  | Building revenue from prior year     |                               |                                 | (312,745)                     | (312,745)                                  |                  |
| 88300  | Reserve Fund - LAIF                  | 220,000                       | 220,000                         | 220,000                       | -  | 0.0%             |
| 88300  | Bill folding Machine - 65/35         |                               |                                 | 7,000                         | 7,000                                      |                  |
| 88300  | GIS Software - 65/35                 |                               |                                 | 8,750                         | 8,750                                      |                  |
| 88300  | Waste Water Camera                   |                               |                                 | 60,000                        | 60,000                                     |                  |
| 88300  | Kubota Bobcat                        |                               |                                 | 20,000                        | 20,000                                     |                  |
| 88300  | Sunset Roundabout                    |                               |                                 | 100,000                       | 100,000                                    |                  |
| 88300  | Document Management Software - 65/35 |                               |                                 | 8,750                         | 8,750                                      |                  |
| 88300  | Structure and Equipment Reserve      |                               |                                 | 382,774                       | 382,774                                    |                  |
|  | Total Capital Outlay                 | 838,251                       | 522,006                         | 807,274                       | (30,977)                                   | -3.7%            |
| <b>Total Sewer Fund Expenses</b>             |                                      | <u>2,036,543</u>              | <u>1,605,615</u>                | <u>2,056,249</u>              | <u>19,706</u>                              | <u>1.0%</u>      |
| <b>Total Sewer Fund Surplus or (Deficit)</b> |                                      | <u>-</u>                      | <u>436,907</u>                  | <u>0</u>                      | <u>0</u>                                   |                  |