



February 4, 2021

TO: LOCSD Board of Directors
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 2C – 02/04/2021 Board Meeting**
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2020-2021.

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Vice President
Matthew D. Fourcroy

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DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2020-2021 budget.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board approve the Mid-Year Adjustment requests as presented for Funds 100, 200, 301, 500, 600, 800 and 900.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2020-2021 budget by Fund. More detailed line item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2020-21 Mid-Year Budget Adjustment Request Summary:

Fund 100 – Administration

Major Adjustment Requests: Increase in Salary/Wages; Payroll Taxes & Benefits; decrease in Services & Supplies

Impact to Budget: Budget neutral

Fund 100 – Mid-Year Budget Adjustment Summary

There are minor adjustments in the Fund 100 budget being proposed resulting in no net increase or decrease in the overall budget. There are some salary and wage changes primarily due to the Board approved adjustments to the General Manager's compensation package which are budget neutral and truing up of some of the other Personnel line items based on actual and projected expenditures. There are corresponding reductions in the Service and Supplies expenditures to balance the budget.

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

Fund 100 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$664,968.42	\$664,968.42	\$0.00
Expenditures			
Personnel	\$347,432.35	\$350,689.57	\$3,257.22
Services & Supplies	\$317,536.07	\$314,278.85	-\$3,257.22
TOTAL Expenditures	\$664,968.42	\$664,968.42	\$0.00
TOTAL Revenue	\$664,968.42	\$664,968.42	\$0.00

Fund 200 – Bayridge Estates

Major Adjustment Requests: There are no budget adjustment requests for this fund.

Impact to Budget: No impacts

Fund 200 – Mid-Year Budget Adjustment Summary

The summary table below reflects any changes to Fund 200 budget.

The following table summarizes the Fund 200 budget.

Fund 200 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$25,471.00	\$25,471.00	\$0.00
Expenditures			
Services & Supplies	\$6,974.16	\$6,974.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$10,000.00	\$10,000.00	\$0.00
Transfers	\$3,189.35	\$3,189.35	\$0.00
TOTAL Expenditures	\$20,163.51	\$20,163.51	\$0.00
TOTAL Revenue	\$25,471.00	\$25,471.00	\$0.00
Net Revenue/Expenses		\$5,307.49	

Fund 301 – Fire

Major Adjustment Requests: There are minor line item adjustments which result in no net increase in the budget.

Impact to Budget: Minor increase in Personnel costs to account for new hire medical exams and corresponding decrease in Services & Supplies to balance the budget.

Fund 301 – Mid-Year Budget Adjustment Summary

There were only minor line item adjustments in the overall Fund 301 budget at mid-year. Personnel costs were adjusted by \$1,000.00 to account for the higher than anticipated need for medical exams for new reserve fire fighters. There are corresponding reductions in the Services & Supplies to balance the budget and other line item changes to move budget within Services & Supplies category. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

The following table summarizes the requested changes to the Fund 301 budget.

Fund 301 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
Expenditures			
Total Personnel	\$266,317.00	\$267,317.00	\$1,000.00
Services & Supplies	\$2,576,351.97	\$2,575,351.97	-\$1,000.00
Capital Outlay	\$805,609.00	\$805,609.00	\$0.00
Reserves	\$192,549.24	\$192,549.24	\$0.00
Transfers	\$66,496.84	\$66,496.84	\$0.00
Total Expenditure	\$3,907,324.05	\$3,907,324.05	\$0.00
Total Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
Net Revenue/Expenses		-\$781,507.00	

Fund 400 – Vista de Oro

Major Adjustment Requests: There are no budget adjustment requests for this fund.

Impact to Budget: No impacts.

Fund 400 – Mid-Year Budget Adjustment Summary

The summary table below reflects any changes to Fund 400 budget.

The following table summarizes changes to the Fund 400 budget.

Fund 400 Budget Category	2020-2021 Budget	2020-2021 Mid- Year	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$2,960.00	\$2,960.00	\$0.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,324.84	\$3,324.84	\$0.00
TOTAL Expenditures	\$12,996.33	\$12,996.33	\$0.00
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses	\$2,771.67	\$2,771.67	

Fund 500 – Water

Major Adjustment Requests: Minor decreases in Personnel costs and Capital Outlay expenditures of \$10,721.65 and \$2,267.60 respectively; a net increase in costs for Services and Supplies of \$3,070.00.

Impact to Budget: The overall result of the budget adjustments is a \$9,998.85 decrease in the Fund 500 budget.

Fund 500 – Mid-Year Budget Adjustment Summary

On the revenue side of the budget at mid-year, though water sales and other revenues are up about 5% at this point in time, to remain fiscally conservative, staff recommends keeping the revenue projection the same. This will allow for adjustments in customer water use related to the pandemic and/or weather during the next five months.

On the expense side, Fund 500 (Water) budget requires multiple adjustments within many of the object level categories, i.e. Personnel, Services and Supplies, etc., to stay within the 2020-21 approved budget. The Personnel costs decrease of \$10,721.65 is primarily due to the departure of the Utility Systems Manager and the time lag before hiring a replacement. There was an overall net increase in the Services and Supplies budget of \$3,070.00 based on the following major line item increases:

Office/Operations		
6140-Computer Software	\$3,000 increase	Repair of Itron handheld devices
7160-Postage, printing, billing	\$3,000 increase	Increased printing and billing costs
7239-Water Treatment Chemicals	\$5,000 increase	Attributed to current/future operation of the 3 rd and 10 th St wells
Rent & Utilities		
8610-Electric	\$12,000 increase	Increase for current/future operation of the 3 rd and 10 th Streets wells
8644-Disposal Services	\$5,000 increase	Due to increased costs of SB upper well brine disposal

There are subsequent offsetting reductions in other line item categories that account for the net budget increase being \$3,070.00; more detail is provided in the attached budget line item detail document. The following summary table shows the increases and decreases within each major budget category.

500 - Water			
Fund 500 Budget Category	2020-2021 Budget	2020-2021 Budget Mid Year	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,906,251.30	\$0.00
Expenditures			
Total Personnel	\$773,902.78	\$763,181.13	-\$10,721.65
Services & Supplies	\$684,240.90	\$687,310.90	\$3,070.00
Capital Outlay	\$1,304,032.98	\$1,301,762.28	-\$2,270.70
Debt Service	\$275,633.00	\$275,556.50	-\$76.50
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$568,548.00	\$0.00
TOTAL Expenditures	\$3,663,357.66	\$3,653,358.81	-\$9,998.85
TOTAL Revenue	\$2,906,251.30	\$2,906,251.30	\$0.00
Net Revenue/Expenses		-\$747,107.51	

Capital Outlay Summary of Changes

As identified in the 2020-21 Capital Improvement Plan, there were multiple capital projects and vehicle/equipment replacements initiated this fiscal year and/or carried over from the last. The Capital Outlay portion of the budget requires adjustments to reflect changes in costs of those projects and equipment on the list, and the shifting of priority of the SCADA project based on new information obtained from a completed study. In order to stay within the original Capital Outlay approved budget and reflect

the cost and priority changes, staff revised the capital budget (9006/9059 line items) as shown in the following table. There is a recommended net decrease in the CIP budget of \$2,267.60.

Mid-Year FY 20/21 Capital Improvement Projects Update				
Budget Code	FY 19-20 Project	Budget Estimate	Revised	Comments
500/9006	Program "C" Well	\$200,000.00	\$126,976.33	no change
500/9006	8th Street Yard Building	\$200,000.00	\$263,178.09	Added permitting cost/fire sprinklers
500/9006	SCADA	\$300,000.00	\$130,000.00	Scaled back until next FY
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$497,051.50	Budget increase for enviro monitoring
500/9006	8th Street Well Construction	\$315,824.00	\$64,200.00	Assumes \$250K grant funding
		Sub-total	\$1,081,405.92	
	FY 20/21 Projects		Revised	
500/9006	10th Street Tank Exterior Coating	\$50,000.00	\$50,000.00	Completed
500/9006	<u>10th Street</u> Well Rehab and Liner Project	\$65,000.00	\$65,147.59	Completed/Project Change
500/9059	Replacement Utility Truck Unit B	\$50,000.00	\$42,187.68	Completed
500/9059	Replacement Vacuum Trailer	\$50,000.00	\$63,021.20	Completed/Board Approved Increase
		Sub-total	\$220,356.47	
		TOTALS	\$1,301,762.39	

Description of Major CIP Changes

8th Street Yard Storage Building

This project started in Fiscal Year 2018-19 and had issues with permitting through the County from the beginning. Wallace Group, acting as the project coordinator, brought in CRSA, a consulting firm that specializes in building code compliance, to assist. The cost of CRSA and the added time Wallace Group had to allocate to this phase added about \$16,220 to the project cost.

The project's original budget did not include a full fire sprinkler and monitoring system. It was originally thought because of the type of construction and use, a full system would not be required, just an outside alarm. A determination was made towards the end of the project by Cal Fire that a full system would be required. The full system with technical support for contracting and installation cost approximately \$58,540.

SCADA Project

The SCADA project which will provide communication from the District's well, tank and drainage facilities to central location and mobile devices was originally estimated to cost \$400,000. The cost is to be split between Fund 500, 75%, and Fund 800, 25%. Upon the completion of the Phase I site evaluation study, the consultant estimates the cost of the system to be \$1 million dollars. Staff is recommending that the project move forward but, for the remainder of this fiscal year, look at alternatives and/or phasing approaches to make the project more affordable. The recommended reduced project amount of \$130,000 will provide more than adequate funding to continue the project for the remainder of this fiscal year. Any unused funding will be carried over to next fiscal year.

South Bay Well Transmission Project

The estimate cost of this project at the time of the budget preparation was \$480,000 which included construction, project engineering and project management. After submitting the plans and application for the encroachment permit to the County, the County added a condition for an Archeological study prior to construction and Archeological and Biological monitoring during construction. This unanticipated expenditure added approximately \$15,560 to the project costs.

10th Street Well Rehabilitation and Liner Project

The original CIP list included a rehabilitation and liner project for the South Bay lower aquifer well. This well underwent a partial rehabilitation in early 2020. It was recommended that a full rehabilitation occur within five years of the partial well rehabilitation date. With the unanticipated problems that occurred with the 10th Street well, staff is recommending that the South Bay well project be deferred to a future date within the recommended time frame and that the 10th Street well work be substituted into the project list in order to balance the CIP budget.

Fund 600 – Wastewater

Major Adjustment Requests: There are no budget adjustment requests for this fund.

Impact to Budget: No budget impacts

Fund 600 – Mid-Year Budget Adjustment Summary

The summary table below reflects any changes to Fund 600 budget.

The following table summarizes the Fund 600 budget.

Fund 600 Budget Category	2020-2021 Budget	2020-2021 Mid Year	Increase/ (Decrease)
Revenue	\$21,382.35	\$21,382.35	\$0.00
Expenditures			
Services & Supplies	\$18,193.00	\$18,193.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,189.35	\$3,189.35	\$0.00
TOTAL Expenditures	\$21,382.35	\$21,382.35	\$0.00
TOTAL Revenue	\$21,382.35	\$21,382.35	\$0.00
Net Revenue/Expenses		\$0.00	

Fund 800 – Drainage

Major Adjustment Requests: Minor decreases to Personnel and Services and Supplies categories and a decrease in the Capital Outlay Reserve expenses of \$57,000 to reflect the revised strategy for implementing the SCADA project.

Impact to Budget: A decrease in Personnel expenditures of \$7,000, a decrease in expenditures for Services and Supplies of \$1,289.28 and a decrease in the Capital Outlay budget of \$57,000 from \$100,000 to \$43,000.

Fund 800 – Mid-Year Budget Adjustment Summary

Based on work activity to date, the Personnel was reduced accordingly by \$7,000. There are a few minor increases and decreases in Services and Supplies line item budget that have a net impact of decreasing the budget by \$1,289.28. As explained, the Capital Outlay budget has been reduced to reflect the recommended strategy to reevaluate implementation of the SCADA project due to new cost information resulting in the overall project costs increasing from \$400,000 to \$1 million dollars.

The following table summarizes the requested changes to the Fund 800 budget. More detail is provided in the attached item detail document.

800 - Drainage			
Fund 800	2020-2021	2020-2021	Increase/
Budget Category	Budget	Mid-Year	(Decrease)
Revenue	\$126,738.00	\$126,738.00	\$0.00
Expenditures			
Total Personnel	\$16,200.00	\$9,200.00	-\$7,000.00
Services & Supplies	\$27,541.24	\$26,251.96	-\$1,289.28
Capital Outlay	\$100,000.00	\$43,000.00	-\$57,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,299.37	\$0.00
TOTAL Expenditures	\$157,040.61	\$91,751.33	-\$65,289.28
TOTAL Revenue	\$126,738.00	\$126,738.00	\$0.00
Net Revenue/Expenses	-\$30,302.61	\$34,986.67	

Fund 900 – Parks and Recreation

Major Adjustment Requests: Addition of a Capital Outlay line item code (9006) to account for a Board approved capital project, decrease in Services & Supplies budget.

Impact to Budget: The proposed budget for the Fund 900 Capital Outlay budget is \$60,000 and a recommended decrease in the Services & Supplies (Consulting and Professional Service/Legal Services) budget by \$8,000. The net result is an increase of \$51,994.00 to the Fund 900 budget.

Fund 900 – Mid-Year Budget Adjustment Summary

The Board approved a design and land survey professional services contract for \$14,400 in June 2020 and authorization to go out to bid to construct the project for amount not to exceed \$37,900 in September 2020. These expenditures were not included in the FY 2020-21 budget. Preparation of the bid documents and managing the bid submittal and project award process is estimated to be an additional \$8,000. It is recommended that the GL 9006 budget be established at \$60,000 for past and future expenditures associated with the project. It is proposed to decrease the Services & Supplies budget by \$8,000 for net increase of \$51,994.00 to the Fund 900 budget. It is recommended that \$17,475 of reserve funding be used to balance the Fund 900 budget.

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

900 - Parks and Recreation

Fund 900 Budget Category	2020-2021 Budget	2020-2021 Mid- Year	Increase/ (Decrease)
Revenue	\$52,375.65	\$52,375.65	\$0.00
Expenditures			
Services & Supplies	\$11,200.00	\$3,200.00	-\$8,000.00
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00
Transfers	\$6,649.68	\$6,649.68	\$0.00
TOTAL Expenditures	\$17,849.68	\$69,849.68	\$52,000.00
TOTAL Revenue	\$52,375.65	\$52,375.65	\$0.00
Net Revenue/Expenses	\$34,525.97	-\$17,474.03	

Advisory Committee Action

The Utilities Advisory Committee reviewed the Fund 500 and 800 budgets at their January 20, 2021 meeting and recommended approval of the mid-year budget adjustments as presented.

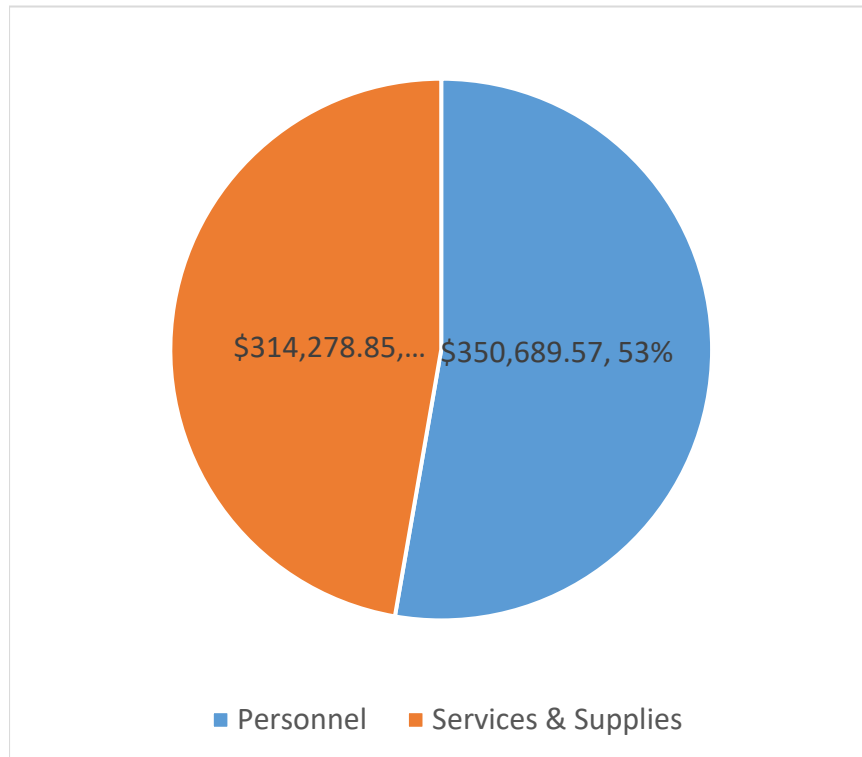
The Finance Advisory Committee will review the entire mid-year budget document at their February 1, 2021 meeting. Staff will report on their recommendations at the February 4th Board meeting.

Attachments

Line item details for each fund

100 - Administration

Fund 100 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$664,968.42	\$664,968.42	\$0.00
Expenditures			
Personnel	\$347,432.35	\$350,689.57	\$3,257.22
Services & Supplies	\$317,536.07	\$314,278.85	-\$3,257.22
TOTAL Expenditures	\$664,968.42	\$664,968.42	\$0.00
TOTAL Revenue	\$664,968.42	\$664,968.42	\$0.00



100 - ADMINISTRATION		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	0.00	20.00	20.00	
4002	Transfers In	332,484.24	664,968.42	664,968.42	
4513	Other Interest Income	15.00	0.00	0.00	
Total Service Charges & Fees		332,499.24	664,988.42	664,988.42	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	6,500.00	15,000.00	15,000.00	
8018	Holiday Pay	6,628.74	10,774.00	10,774.00	
8045	Overtime Pay	158.40	400.00	600.00	Raised to cover Admin assistance for Board Meetings since will last the remainder of the fiscal year.
8050	Administrative Leave Pay	2,706.73	4,475.00	4,475.00	
8051	Floating Holiday Pay	1,393.40	1,323.00	3,000.00	Raised as employees used their Floating Holidays from last calendar year after July 1. This to cover if employees use hours in first half of Calendar year.
8054	Salaries & Wages - Regular	115,234.22	222,755.28	229,255.50	Raised due to Ron's Health contribution changing to Salary in March. Needed around \$5100 but decided to cushion it \$1400 which will help with the object level if one of the others needs more cushion come end of the fiscal year.
8060	Sick Leave Pay	562.77	4,900.00	4,900.00	
8066	Comp Time Used	20.12	0.00	100.00	Due to Admin Assistant choosing to convert time to Comp instead of paid OT
8081	Vacation Pay	4,175.16	9,795.00	9,795.00	
Total Salaries/Wages		137,379.54	269,422.28	277,899.50	
Payroll Taxes & Benefits					
5020	FICA - ER	426.56	750.00	930.00	Directors Only, amount based on 6.2% of \$15000 budget item

100 - ADMINISTRATION		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
5030	Life Insurance - ER	249.88	525.00	525.00	
5031	Disability Insurance	103.71	320.00	320.00	
5035	AD & D Insurance	47.86	119.00	119.00	
5040	LTD Insurance	666.89	1,800.00	1,500.00	
5050	Medicare - ER	2,002.16	4,000.00	4,000.00	
5060	Cafeteria Plan - ER	17,071.50	33,600.00	28,500.00	Ron's Contribution going down due to change in dependent starting in March
5070	Retirement ER - Regular	4,300.60	8,462.00	8,462.00	
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	1,551.63	3,336.00	3,336.00	
5120	Workers Comp Insurance - ER	1,482.73	1,879.07	1,879.07	
5124	Retirement - ER - Tier 2	10,392.17	20,854.00	20,854.00	
Total Payroll Taxes & Benefits		38,295.69	75,645.07	70,425.07	
Employment Services					
5100	Unemployment Insurance - ER	426.56	2,015.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		426.56	2,365.00	2,365.00	
Total Personnel		176,101.79	347,432.35	350,689.57	
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	9,690.61	12,800.00	14,500.00	Additional Criterion training at the beginning of the fiscal year to be accounted for.
6110	IT Purchased Services	11,460.01	21,000.00	24,000.00	Due to adding Engage mailing

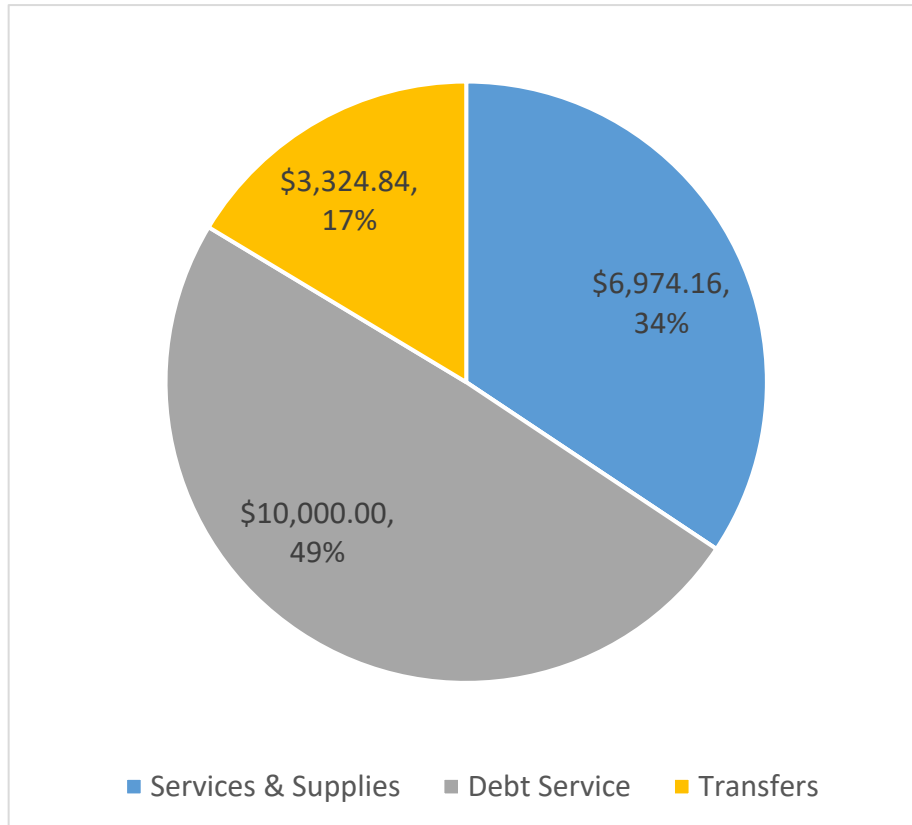
100 - ADMINISTRATION		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
7100	Copier Contract- Maint & Usage	1,728.30	3,100.00	3,100.00	
7255	Security Services	552.06	1,070.00	1,120.00	Raised rates.
7321	Janitorial Cleaning & Supplies	1,416.00	2,900.00	2,900.00	
7342	Public Meeting Recordings	3,250.00	15,900.00	8,400.00	Lowered due to having meetings on Zoom and not needing live recordings.
Total Contract Services		28,096.98	56,770.00	54,020.00	
Financial Services					
7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	2,231.16	8,400.00	8,400.00	
Total Financial Services		2,231.16	8,600.00	8,600.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	15,596.49	19,447.71	15,596.49	Actual
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	29,840.03	29,840.03	29,840.03	
Total Ins., Lic. & Regulatory Fees		45,436.52	49,517.74	45,666.52	
Legal & Professional					
7303	Professional Services - GM	0.00	0.00	0.00	
7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00	
7305	Auditing Services	11,000.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	622.75	1,000.00	22,168.00	Anticipated CVRA Costs
7326	Legal Services	4,650.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00	
7343	Election Expenses	0.00	20,000.00	0.00	\$0 as we did not have an election. Move to 7320 for CVRA costs
Total Legal & Professional		43,772.75	133,200.00	134,368.00	

100 - ADMINISTRATION		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
Office/Operations					
6121	IT-Supplies & Miscellaneous	199.00	1,500.00	1,500.00	
6130	Computer Hardware	290.13	1,000.00	3,000.00	upgrading front desk, accounting and GM Computer which are well over 5 years old.
7140	General Supplies & Minor Equipment	1,721.33	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	981.50	3,000.00	3,000.00	
7226	Membership & Dues	0.00	7,077.00	7,253.00	Need to raise to cover annual cost
7230	Misc Small Parts & Supplies	0.00	28.65	28.65	
Total Office/Operations		3,191.96	20,605.65	22,781.65	
Other Expense					
8735	Misc Department Admin	0.00	500.00	500.00	
Total Other Expense		0.00	500.00	500.00	
Rent & Utilities					
6000	Cell Phones	576.00	1,080.00	1,080.00	
6025	Telephone	1,353.10	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	18,000.00	36,000.00	36,000.00	
8610	Electric	1,521.62	3,800.00	3,800.00	
8620	Gas Service	244.26	600.00	600.00	
Total Rent & Utilities		21,694.98	44,680.00	44,680.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	93.03	100.00	100.00	
6900	R & M - Buildings & Structures	0.00	37.68	37.68	
Total Repairs & Maintenance		93.03	137.68	137.68	

100 - ADMINISTRATION		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	225.00	225.00	
7324	Education & Training Fees	280.00	1,000.00	1,000.00	
8510	Lodging and Meals	0.00	1,000.00	1,000.00	
8539	Meals	0.00	600.00	600.00	
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
Total Travel & Training		280.00	3,325.00	3,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	
Total Services & Supplies		144,797.38	317,536.07	314,278.85	
Total Expenditures		320,899.17	664,968.42	664,968.42	

200 - Bayridge

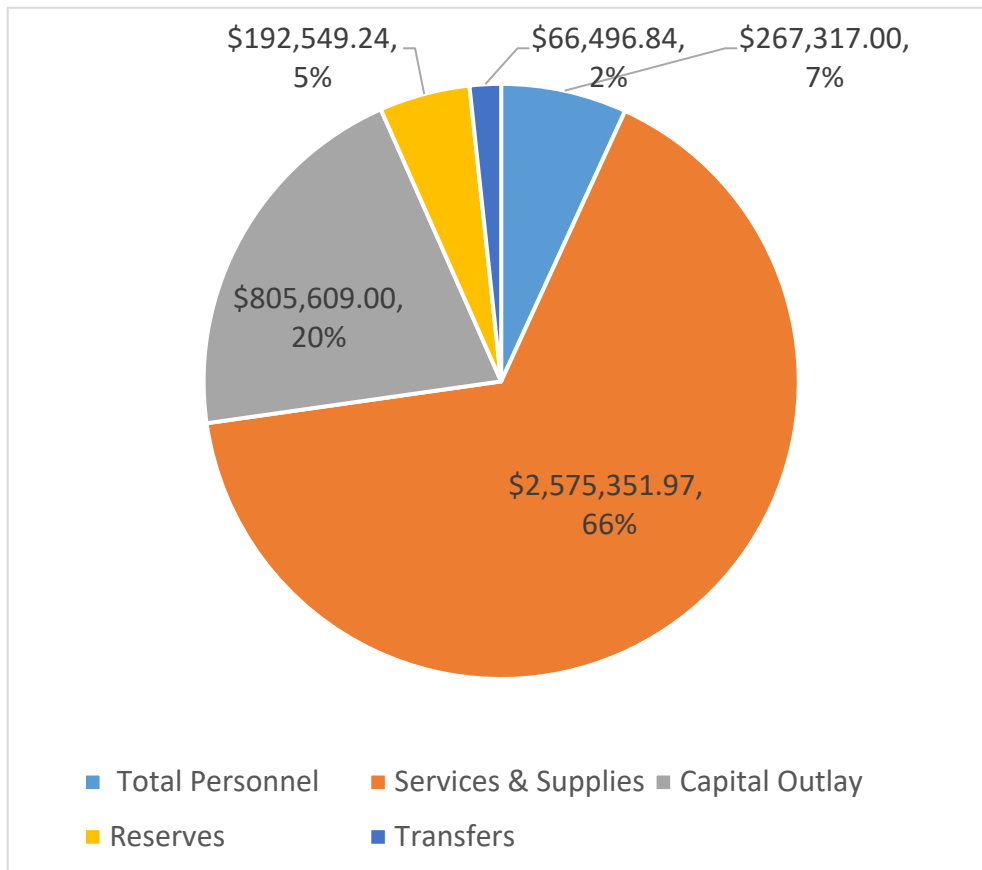
Fund 200 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$25,471.00	\$25,471.00	\$0.00
Expenditures			
Services & Supplies	\$6,974.16	\$6,974.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$10,000.00	\$10,000.00	\$0.00
Transfers	\$3,324.84	\$3,324.84	\$0.00
TOTAL Expenditures	\$20,299.00	\$20,299.00	\$0.00
TOTAL Revenue	\$25,471.00	\$25,471.00	\$0.00
Net Revenue/Expenses		\$5,172.00	



200 - BAYRIDGE ESTATES		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid-Year Budget	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Zone F Property Taxes	2,919.98	10,477.00	10,477.00	
Total Property Taxes		2,919.98	10,477.00	10,477.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	4,741.00	14,994.00	14,994.00	
Total Special Taxes & Assessments		4,741.00	14,994.00	14,994.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	Included in 4035
4510	Investment Income on funds	0.07	0.00	0.00	
Total Use of Money & Property		0.07	0.00	0.00	
Total Revenues		7,661.05	25,471.00	25,471.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	207.44	250.00	250.00	
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		207.44	250.00	250.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		0.00	0.00	0.00	
Rent & Utilities					
8670	Street Lighting	2,001.90	6,724.16	6,724.16	
Total Rent & Utilities		2,001.90	6,724.16	6,724.16	
Total Services & Supplies		2,209.34	6,974.16	6,974.16	
Capital Outlay					
9006	Tank Decomission	0.00	0.00	0.00	
Total Capital Outlay		0.00	0.00	0.00	
Debt Service					
9804	Payment on Internal Loans	0.00	10,000.00	10,000.00	
Total Debt Service		0.00	10,000.00	10,000.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,662.42	3,324.84	3,324.84	
Total Transfers		1,662.42	3,324.84	3,324.84	
Total Expenditures		3,871.76	20,299.00	20,299.00	
Net Revenues over Expenditures		3,789.29	5,172.00	5,172.00	

301 - Fire Department

Fund 301 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
Expenditures			
Total Personnel	\$266,317.00	\$267,317.00	\$1,000.00
Services & Supplies	\$2,576,351.97	\$2,575,351.97	-\$1,000.00
Capital Outlay	\$805,609.00	\$805,609.00	\$0.00
Reserves	\$192,549.24	\$192,549.24	\$0.00
Transfers	\$66,496.84	\$66,496.84	\$0.00
Total Expenditure	\$3,907,324.05	\$3,907,324.05	\$0.00
Total Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
Net Revenue/Expenses		-\$781,507.00	



301 - FIRE		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	124,791.05	124,791.05	
4037	Property Tax Zone B Received	124,619.45	470,477.00	470,477.00	
4038	Property Tax Zone B Pass thru	0.00	1,811,402.00	1,811,402.00	
Total Property Taxes		124,619.45	2,406,670.05	2,406,670.05	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00	
Total Grant Revenue		0.00	15,689.00	15,689.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
4050	Special Fire Tax	0.00	598,816.00	598,816.00	
Total Special Taxes & Assessments		0.00	626,324.00	626,324.00	
Other Revenues					
4000	Ambulance Agreement	19,431.82	67,134.00	67,134.00	
Total Other Revenues		19,431.82	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	3,867.78	10,000.00	10,000.00	
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
Total Use of Money & Property		3,867.78	10,000.00	10,000.00	
Total Revenues		147,919.05	3,125,817.05	3,125,817.05	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	11,772.55	30,000.00	30,000.00	
8340	Resv FF-Shift Coverage	57,491.65	144,000.00	144,000.00	
8345	Resv FF-Special Projects	0.00	4,000.00	4,000.00	
Total Salaries/Wages		69,264.20	178,000.00	178,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	3,764.09	9,100.00	9,100.00	
5030	Life Insurance - ER	0.00	2,500.00	2,500.00	
5035	AD & D Insurance	0.00	850.00	850.00	
5051	Medicare - Reserves - ER	1,004.39	2,150.00	2,150.00	
5070	Retirement ER - Regular	22,070.82	44,142.00	44,142.00	
5120	Workers Comp Insurance - ER	6,586.56	8,350.00	8,350.00	

301 - FIRE		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
5124	Retirement - ER - Tier 2	2,785.84	9,125.00	9,125.00	
	Total Payroll Taxes & Benefits	36,211.70	76,217.00	76,217.00	
Employment Services					
5000	Medical Exams & Procedures	0.00	3,000.00	3,000.00	
5101	Unemp. Costs - Reserves	2,109.44	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	2,645.00	3,000.00	4,000.00	New Hire Medical Exam
	Total Employment Services	4,754.44	12,100.00	13,100.00	
	Total Personnel	110,230.34	266,317.00	267,317.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	248.73	2,000.00	2,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
	Total Clothing & Uniform	248.73	4,000.00	4,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	584.41	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	929.44	3,000.00	3,000.00	
7202	Building Alarms & Security	267.69	900.00	900.00	
7204	Cleaning Supplies, Laundry & Towel Service	626.53	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,275.00	2,325.00	2,325.00	
7500	Schedule A Charges	0.00	2,437,726.00	2,437,726.00	
	Total Contract Services	4,683.07	2,449,451.00	2,449,451.00	
Equipment & Tools					
6055	Radios	129.49	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
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	0.00	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	7,090.93	20,000.00	20,000.00	

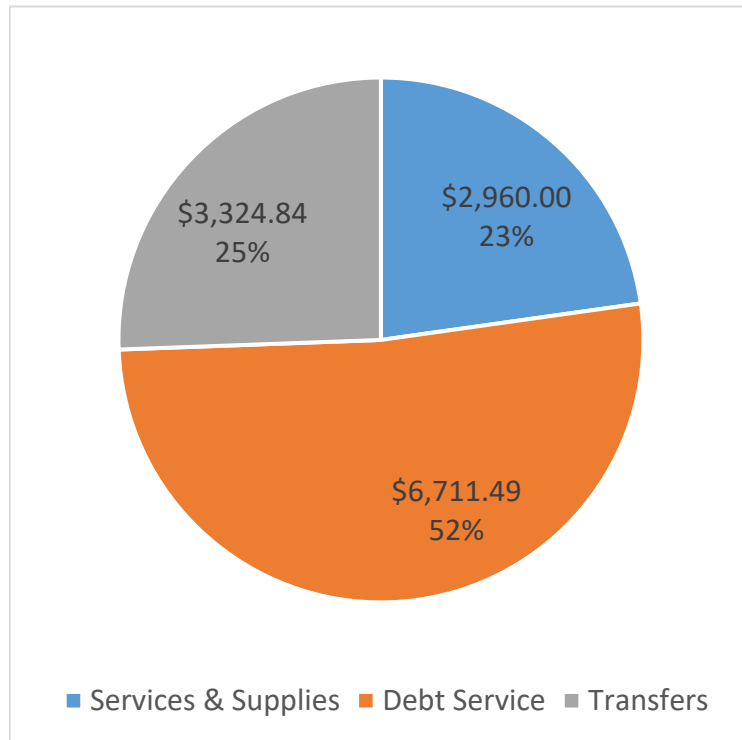
301 - FIRE		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
7242	Minor Tools, Accessories & Field Machines	125.84	500.00	500.00	
7252	Misc Hardware	106.75	350.00	350.00	
	Total Equipment & Tools	7,453.01	44,700.00	44,700.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
	Total Financial Services	0.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	60.41	1,700.00	973.88	Lowered to balance budget
6345	Property Taxes & Assessments Costs	3,894.62	5,420.66	5,420.66	
7325	Insurance	30,515.31	30,515.31	30,515.31	
	Total Ins., Licenses & Regulatory Fees	34,470.34	37,635.97	36,909.85	
Legal & Professional					
7320	Professional & Consulting Services	2,233.76	1,400.00	2,500.00	Increased for electrical work done & still needed
7326	Legal Services	225.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	387.20	1,500.00	1,500.00	
	Total Legal & Professional	2,845.96	3,250.00	4,350.00	
Office/Operations					
7140	General Supplies & Minor Equipment	379.63	700.00	700.00	
7160	Postage, Shipping & Mail Supplies	13.66	3,000.00	3,000.00	
7216	Fire Prevention Education Materials	0.00	1,200.00	0.00	From Fire mitigation fund - No Fair this Fiscal Year
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	29.77	600.00	600.00	
7240	Propane	0.00	100.00	100.00	
	Total Office/Operations	423.06	5,900.00	4,700.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	1,000.00	1,000.00	
7209	District Operating Center Expense	0.00	500.00	500.00	

301 - FIRE		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
7218	Cooking Products - Food, Drinks & Staples	159.57	500.00	500.00	
7224	Kitchen Cookware & Utensils	21.44	800.00	800.00	
7330	Misc Operating Expenses	0.00	800.00	800.00	
	Total Other Expense	181.01	3,600.00	3,600.00	
Rent & Utilities					
6000	Cell Phones	409.34	1,300.00	900.00	
6025	Telephone	3,362.85	5,700.00	6,700.00	
8610	Electric	926.12	1,500.00	926.12	Actual spent (once a year payment due to solar)
8620	Gas Service	284.52	1,600.00	800.00	
8630	Trash Services	776.22	1,600.00	1,600.00	
8640	Water and Water Services	1,571.21	4,500.00	4,500.00	
8659	Utility Cable Charges	350.70	1,200.00	1,200.00	
8670	Street Lighting	44.62	135.00	135.00	
	Total Rent & Utilities	7,725.58	17,535.00	16,761.12	
Repairs &					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	361.06	600.00	400.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,914.49	2,500.00	2,500.00	
6750	R & M - Minor Tools & Equipment	686.72	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	414.82	800.00	1,000.00	
6800	R & M - Grounds & Collection Systems	354.93	500.00	500.00	
6900	R & M - Buildings & Structures	2,231.05	2,000.00	3,000.00	Increase due to Chiefs Office and Shop
	Total Repairs &	5,963.07	7,900.00	8,900.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	200.00	Increased none spent last year
7323	Books, Publications & Subscriptions	25.00	200.00	200.00	
7324	Education, Training, Seminar	0.00	1,000.00	1,000.00	
8405	Reserve FF Training Costs	320.00	1,000.00	500.00	Less Training Available This Year
	Total Travel & Training	345.00	2,300.00	1,900.00	
	Total Services & Supplies	64,338.83	2,576,351.97	2,575,351.97	
Capital Outlay					
9006	Infrastructure CIP	4,334.39	25,609.00	25,609.00	

301 - FIRE		Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
9085	Vehicle Purchase	11,387.28	780,000.00	780,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
Total Capital Outlay		15,721.67	805,609.00	805,609.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	89,250.00	89,250.00	
9572	*General Contingency (Operations) Reserve	0.00	103,299.24	103,299.24	
Total Reserves		0.00	192,549.24	192,549.24	
TRANSFERS					
9511	Interfund Transfer Out	33,248.40	66,496.84	66,496.84	
Total Transfers		33,248.40	66,496.84	66,496.84	
Total Expenditures		223,539.24	3,907,324.05	3,907,324.05	
Net Revenues over Expenditures			(781,507.00)	(781,507.00)	Fund balance/reserves

400 - VISTA DE ORO

Fund 400 Budget Category	2020-2021 Budget	2020-2021 Mid Year	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$2,960.00	\$2,960.00	\$0.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,324.84	\$3,324.84	\$0.00
TOTAL Expenditures	\$12,996.33	\$12,996.33	\$0.00
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses	\$2,771.67	\$2,771.67	



400 - VISTA DE ORO

**Fiscal YTD
12/31/2020**

**FY 2020-21
Budget**

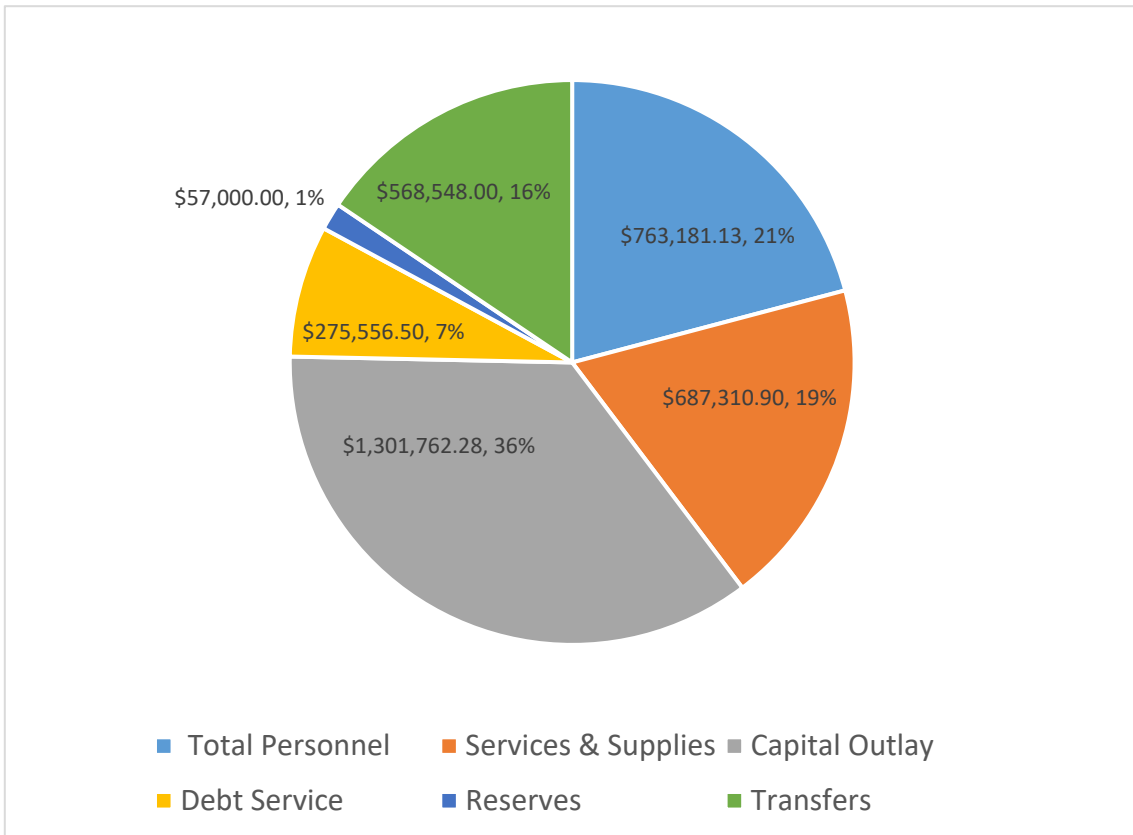
**FY 2020-21
Budget**

Notes

REVENUES				
Special Taxes & Assessments				
4550	Lighting & Septic Assessments	3,851.00	15,768.00	15,768.00
	Total Special Taxes & Assessments	3,851.00	15,768.00	15,768.00
	Total Revenues	3,851.00	15,768.00	15,768.00
EXPENDITURES				
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	36.04	500.00	500.00
7326	Legal Services	0.00	0.00	0.00
	Total Legal & Professional	36.04	500.00	500.00
Rent & Utilities				
8670	Street Lighting	792.19	2,460.00	2,460.00
	Total Rent & Utilities	792.19	2,460.00	2,460.00
	Total Services & Supplies	828.23	2,960.00	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
TRANSFERS				
9511	Interfund Transfer Out	1,662.42	3,589.07	3,589.07
	Total Transfers	1,662.42	3,324.84	3,324.84
	Total Expenditures	2,490.65	12,996.33	12,996.33
	Net Revenues over Expenditures	1,360.35	2,771.67	2,771.67

500 - Water

Fund 500 Budget Category	2020-2021 Budget	2020-2021 Budget Mid Year	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,906,251.30	\$0.00
Expenditures			
Total Personnel	\$773,902.78	\$763,181.13	-\$10,721.65
Services & Supplies	\$684,240.90	\$687,310.90	\$3,070.00
Capital Outlay	\$1,304,032.98	\$1,301,762.28	-\$2,270.70
Debt Service	\$275,633.00	\$275,556.50	-\$76.50
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$568,548.00	\$0.00
TOTAL Expenditures	\$3,663,357.66	\$3,653,358.81	-\$9,998.85
TOTAL Revenue	\$2,906,251.30	\$2,906,251.30	\$0.00
Net Revenue/Expenses		-\$747,107.51	



500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
<u>REVENUES</u>					
Property Taxes					
4035	Zone A Property Tax Revenue	73,064.51	91,951.30	91,951.30	
	Total Property Taxes	73,064.51	91,951.30	91,951.30	
Service Charges & Fees					
4030	Residential Single Family	1,205,760.89	2,193,000.00	2,193,000.00	
4102	Residential- Multi -Family- Water Sales	117,342.51	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	173,338.01	303,000.00	303,000.00	
4104	Irrigation- Water Sales	34,773.50	33,000.00	33,000.00	
4114	Water Other Service Revenues	0.00	1,000.00	1,000.00	
4931	Water Activation Fees	5,150.00	5,000.00	5,000.00	
4932	Penalties	8,761.39	20,000.00	20,000.00	Stopped late fees in march, resumed in October
4933	Door Hangers/Locko ut Notices	185.00	12,000.00	12,000.00	Stopped collecting in March
4937	NSF Fees	130.00	400.00	400.00	
	Total Service Charges & Fees	1,545,441.30	2,793,300.00	2,793,300.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	6,941.54	1,000.00	1,000.00	Service upgrades coded here
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
	Total Other Revenues	6,940.54	1,000.00	1,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	

500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
4510	Investment Income on	6,660.87	20,000.00	20,000.00	
Total Use of Money & Property		6,660.87	20,000.00	20,000.00	
Total Revenues		1,632,107.22	2,906,251.30	2,906,251.30	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	13,627.41	22,750.00	22,750.00	
8045	Overtime Pay	1,546.80	2,000.00	2,000.00	
8050	Administrative Leave Pay	748.51	2,900.00	2,900.00	
8051	Floating Holiday Pay	2,169.02	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	184,884.40	429,102.65	415,000.00	Adjusted for Utility Manager vacancy for two months & other personnel savings
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	3,850.35	15,000.00	15,000.00	
8063	Standby Pay	10,101.66	20,618.00	20,618.00	
8066	Comp Time Used	8,964.15	14,000.00	15,752.00	
8081	Vacation Pay	17,991.09	25,000.00	25,000.00	
Total Salaries/Wages		243,883.39	537,370.65	525,020.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	865.05	1,950.00	1,950.00	
5031	Disability Insurance	217.74	725.00	725.00	
5035	AD & D Insurance	165.73	440.00	440.00	
5040	LTD Insurance	1,481.12	4,050.00	4,050.00	
5050	Medicare - ER	3,694.31	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	26,742.33	70,020.00	70,020.00	
5070	Retirement ER - Regular	44,179.29	104,912.26	104,912.26	
5075	Retirees Medical - ER	987.40	1,668.00	1,700.00	
5120	Workers Comp Insurance - ER	21,708.13	27,510.87	27,510.87	
5124	Retirement - ER - Tier 2	6,366.42	13,106.00	13,106.00	
Total Payroll Taxes & Benefits		106,407.52	233,382.13	233,414.13	

500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
Employment Services					
5100	Unemployment Insurance - ER	434.01	3,000.00	4,000.00	
5103	Federal Unmpl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	587.00	0.00	587.00	actual
6230	Medical Exam	160.00	150.00	160.00	actual
Total Employment Services		1,181.01	3,150.00	4,747.00	
Total Personnel		351,471.92	773,902.78	763,181.13	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	2,600.00	2,600.00	
7248	Uniform Safety Boots	822.71	1,000.00	1,000.00	
Total Clothing & Uniform		822.71	3,600.00	3,600.00	
Contract Services					
6100	Labor & Support-IT Services	2,565.20	5,300.00	5,300.00	
6110	IT Purchased Services	2,700.45	5,400.00	5,400.00	
7250	Water Quality Testing	7,342.00	30,000.00	28,000.00	Decrease to reflect estimated expenditures
7255	Security Services	680.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	424.88	850.00	850.00	
Total Contract Services		13,712.53	49,550.00	47,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,319.87	1,800.00	2,700.00	3rd & 10th St wells back in service
7242	Minor Tools, Accessories & Field Machines	1,955.49	18,000.00	16,400.00	Decrease to balance 7230
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	808.68	20,000.00	1,000.00	Meter replacements on hold
Total Equipment & Tools		4,084.04	40,300.00	20,600.00	

500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	50.00	0.00	200.00	New bank fee
Total Financial Services		50.00	50.00	250.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	333.00	3,000.00	1,155.09	Adjust to balance 7325
6342	Fees - Regulatory	18,445.78	20,000.00	20,000.00	
6345	Property Taxes & Assess.	3,211.99	7,000.00	7,000.00	
7325	Insurance	56,085.81	54,240.90	56,085.81	adjustment from 6340 to balance; increase due to new truck and vac trailer
Total Ins., Lic. & Regulatory Fees		78,076.58	84,440.90	84,440.90	
Legal & Professional					
7318	Professional & Consulting BMC	40,510.69	125,000.00	125,000.00	
7320	Professional & Consulting Services	967.30	10,000.00	10,000.00	
7326	Legal Services	1,880.50	20,000.00	20,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
7340	Legal Notifications	0.00	1,000.00	1,000.00	
Total Legal & Professional		43,358.49	157,000.00	157,000.00	
Office/Operations					
6130	Computer Hardware	492.47	3,000.00	3,000.00	
6140	Computer Software	4,913.99	2,500.00	5,500.00	One time Itron bill to repair handheld meter data devices
7140	General Supplies & ...	583.15	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	8,790.16	15,000.00	18,000.00	Increased to cover billing costs
7180	Billing Supplies, Forms &	0.00	2,200.00	2,200.00	
7226	Membership & Dues	445.00	3,000.00	3,000.00	
7230	Misc Small Parts &	3,592.22	2,000.00	3,600.00	Increased by moving \$1,600 from 7242 to balance

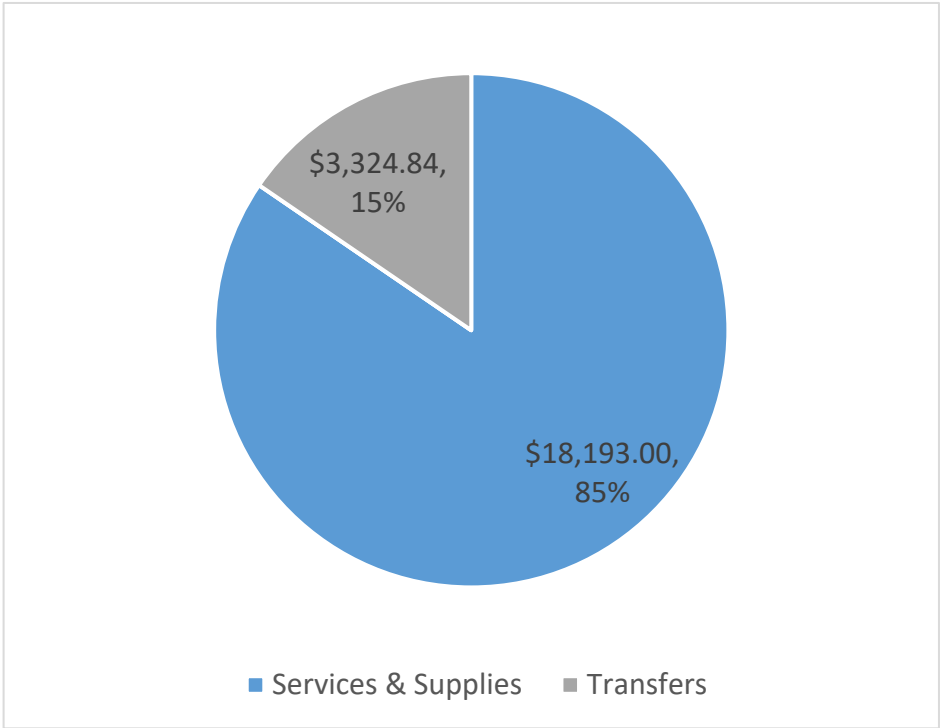
500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
7237	Process Control & Treatment	5,154.28	25,000.00	25,000.00	
7239	Water Treatment	3,494.72	8,000.00	13,000.00	Additional chemicals required with wells coming back online
7249	Safety Supplies	87.19	1,000.00	1,000.00	
Total Office/Operations		27,553.18	62,700.00	75,300.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	3,449.75	10,000.00	10,000.00	
Total Other Expense		3,449.75	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	1,357.10	3,500.00	3,500.00	
6025	Telephone	4,101.90	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	47,001.46	100,000.00	112,000.00	Increase due 3rd Street & 10th Street wells back online
8620	Gas Service	38.68	250.00	250.00	
8630	Trash Services	892.92	3,000.00	3,000.00	
8644	Disposal Services	21,987.00	30,000.00	35,000.00	Brine disposal from upper aquifer well at South Bay
8670	Street Lighting	179.48	400.00	400.00	
Total Rent & Utilities		75,558.54	147,150.00	164,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	390.74	450.00	450.00	
6422	R & M - Hydrants	177.69	3,300.00	3,300.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	590.19	1,000.00	2,000.00	LOMS meter rebuild and others
6641	R & M - Wells	3,755.63	18,000.00	32,000.00	Increase for 3rd Street Well pump and motor and other unanticipated well expenses
6750	R & M - Minor Tools & Equipment	381.29	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	0.00	600.00	600.00	
6830	Paving & Concrete	3,129.97	4,000.00	9,000.00	Unanticipated trench repairs

500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
6900	R & M - Buildings & Structures	10,263.43	10,000.00	15,000.00	Increase to cover preliminary work that will be required on 16th Street Tanks
7241	R & M - Water Distribution System	2,272.53	65,000.00	40,000.00	Reduced to cover other R&M line items
Total Repairs & Maintenance		20,961.47	104,750.00	104,750.00	
Travel & Training					
7323	Books, Publications & Subscriptions	112.53	250.00	250.00	
7324	Education & Training Fees	0.00	5,900.00	3,000.00	Reduced
8410	Certifications	370.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	2,000.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	500.00	370.00	
Total Travel & Training		482.53	9,150.00	4,120.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	301.29	1,600.00	1,000.00	Reduced
7211	Misc Fuel & Diesel	932.89	3,500.00	2,100.00	Reduced
7220	Gasoline	2,551.55	5,000.00	6,000.00	Increase due to higher gas prices
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,797.48	5,000.00	6,000.00	Backhoe service, new tires for trailer, Vac Trailer hookup
Total Vehicle Maintenance & Repairs		8,583.21	15,300.00	15,300.00	
Total Services & Supplies		276,693.03	684,240.90	687,310.90	
Capital Outlay					
9006	Infrastructure CIP	690,061.39	1,204,032.98	1,196,553.40	See revised CIP table in report
9059	Vehicles, Equipment, & Fixtures	106,170.90	100,000.00	105,208.88	2020 Chevy Silverado cost \$42,187.68; Vac Trailer cost \$63,021.20, truck liner & seat protectors cost \$996.02
Total Capital Outlay		796,232.29	1,304,032.98	1,301,762.28	See revised CIP table in report

500 - WATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
Debt Service					
9022	Debt Service - Principal	170,833.56	165,777.00	170,833.56	
9023	Debt Service - Interest & Annual Fee	48,632.08	99,792.00	94,658.94	
9024	Loan Administration Fee	9,566.97	10,064.00	10,064.00	
Total Debt Service		229,032.61	275,633.00	275,556.50	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	284,274.00	551,448.00	568,548.00	
Total Transfers		284,274.00	568,548.00	568,548.00	
Total Expenditures		1,937,703.85	3,663,357.66	3,653,358.81	
Net Revenues over Expenditures			(757,106.36)	(747,107.51)	

600 - Wastewater

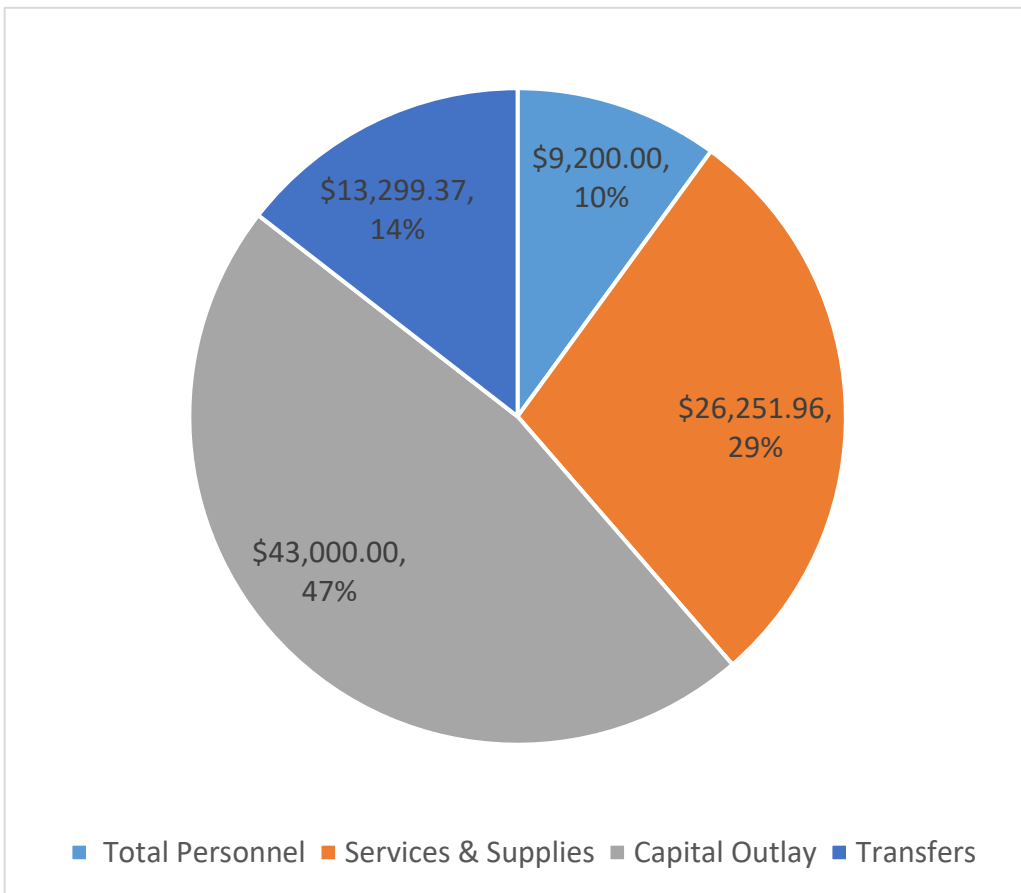
Fund 600 Budget Category	2020-2021 Budget	2020-2021 Mid Year	Increase/ (Decrease)
Revenue	\$21,517.84	\$21,517.84	\$0.00
Expenditures			
Services & Supplies	\$18,193.00	\$18,193.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,324.84	\$0.00
TOTAL Expenditures	\$21,517.84	\$21,517.84	\$0.00
TOTAL Revenue	\$21,517.84	\$21,517.84	\$0.00
Net Revenue/Expenses		\$0.00	



600 - WASTEWATER		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	21,517.84	21,517.84	
Total Revenues		0.00	21,517.84	21,517.84	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	241.06	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		241.06	305.00	305.00	
Legal & Professional					
7320	Professional & Consulting Services	7,269.88	17,888.00	17,888.00	NBS & US Bank Fees
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		7,269.88	17,888.00	17,888.00	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		7,510.94	18,193.00	18,193.00	
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	1,662.42	3,324.84	3,324.84	
Total Transfers		1,662.42	3,324.84	3,324.84	
Total Expenditures		9,173.36	21,517.84	21,517.84	
Net Revenues over Expenditures		(9,173.36)	0.00	0.00	

800 - Drainage

Fund 800 Budget Category	2020-2021 Budget	2020-2021 Mid-Year	Increase/ (Decrease)
Revenue	\$126,738.00	\$126,738.00	\$0.00
Expenditures			
Total Personnel	\$16,200.00	\$9,200.00	-\$7,000.00
Services & Supplies	\$27,541.24	\$26,251.96	-\$1,289.28
Capital Outlay	\$100,000.00	\$43,000.00	-\$57,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,299.37	\$0.00
TOTAL Expenditures	\$157,040.61	\$91,751.33	-\$65,289.28
TOTAL Revenue	\$126,738.00	\$126,738.00	\$0.00
Net Revenue/Expenses	-\$30,302.61	\$34,986.67	



800 - DRAINAGE

Fiscal YTD 12/31/2020 FY 2020-21 Budget Mid Year 2020-21

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Property Taxes	7,106.48	26,074.00	26,074.00
Total Property Taxes		7,106.48	26,074.00	26,074.00
Special Taxes & Assessments				
4400	Drainage Assessments	24,790.00	95,264.00	95,264.00
Total Special Taxes & Assessments		24,790.00	95,264.00	95,264.00
Other Revenues				
4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00	0.00
Total Other Revenues		0.00	0.00	0.00
Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	1,370.43	5,400.00	5,400.00
Total Use of Money & Property		1,370.43	5,400.00	5,400.00
Total Revenues		33,266.91	126,738.00	126,738.00

EXPENDITURES				
Personnel				
Salaries/Wages				
8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	1,999.68	16,000.00	9,000.00
Reduced to reflect actual year to date charges				
Total Salaries/Wages		1,999.68	16,200.00	9,200.00
Total Personnel		1,999.68	16,200.00	9,200.00
Services & Supplies				
Equipment & Tools				
6390	Equipment	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00
Total Equipment & Tools		0.00	600.00	600.00

800 - DRAINAGE

Fiscal YTD 12/31/2020 FY 2020-21 Budget Mid Year 2020-21

Notes

Insurance, Licenses & Regulatory Fees

6342	Fees - Regulatory	6,369.00	6,000.00	6,369.00	MS4 Permit & APCD Permit actual
6345	Property Taxes & Assessments Costs	241.72	200.00	241.72	actual
7325	Insurance	391.24	391.24	391.24	actual
Total Insurance, Licenses & Regulatory Fees		7,001.96	6,591.24	7,001.96	

Legal & Professional

7320	Professional & Consulting Services	0.00	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
Total Legal & Professional		0.00	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	0.00	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
Total Office/Operations		0.00	650.00	650.00	

Other Expense

7346	Promotional Expenses - Event	0.00	300.00	300.00	
Total Other Expense		0.00	300.00	300.00	

Rent & Utilities

6000	Cell Phones	800.74	1,700.00	1,700.00	
6025	Telephone	134.46	250.00	250.00	
8610	Electric	551.91	2,200.00	2,200.00	
8670	Street Lighting	362.56	1,000.00	1,000.00	
Total Rent & Utilities		1,849.67	5,150.00	5,150.00	

Repairs & Maintenance

6405	R & M - Extinguishers	37.21	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	0.00	500.00	500.00	

800 - DRAINAGE

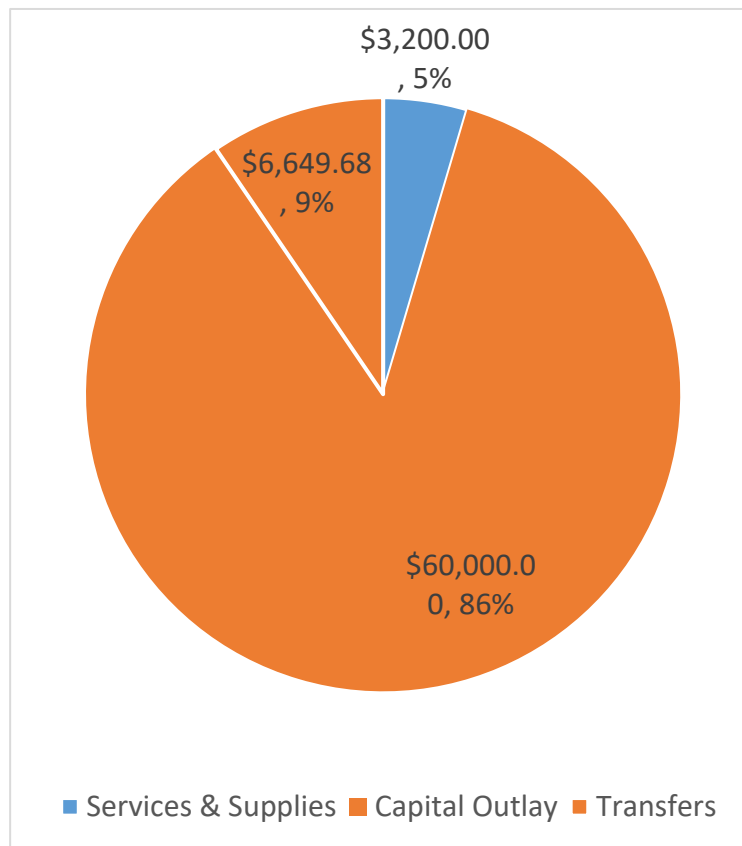
**Fiscal YTD FY 2020-21
12/31/2020 Budget Mid Year
2020-21**

Notes

		Fiscal YTD 12/31/2020	FY 2020-21 Budget	Mid Year 2020-21	Notes
6800	R & M - Grounds & Collection Systems	199.34	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
	Total Repairs & Maintenance	236.55	7,050.00	7,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,000.00	500.00	No travel due to Covid-19
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	0.00	No travel due to Covid-19
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	1,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenanc	0.00	0.00	0.00	
7211	Misc Fuel & Diesel	233.22	550.00	550.00	
7220	Gasoline	637.88	1,000.00	1,300.00	increase for future expenses
	Total Vehicle Maintenance & Repairs	871.10	1,550.00	1,850.00	
	Total Services & Supplies	9,959.28	27,541.24	26,251.96	
Capital Outlay					
9006	Infrastructure CIP	6,712.32	100,000.00	43,000.00	SCADA project Scaled back until next FY
	Total Capital Outlay	6,712.32	100,000.00	43,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	6,649.68	13,299.37	13,299.37	
	Total Transfers	6,649.68	13,299.37	13,299.37	
	Total Expenditures	25,320.96	157,040.61	91,751.33	
	Net Revenues over Expenditures	7,945.95	(30,302.61)	34,986.67	

900 - Parks and Recreation

Fund 900 Budget Category	2020-2021 Budget	2020-2021 Mid- Year	Increase/ (Decrease)
Revenue	\$52,375.65	\$52,375.65	\$0.00
Expenditures			
Services & Supplies	\$11,200.00	\$3,200.00	-\$8,000.00
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00
Transfers	\$6,649.68	\$6,649.68	\$0.00
TOTAL Expenditures	\$17,849.68	\$69,849.68	\$52,000.00
TOTAL Revenue	\$52,375.65	\$52,375.65	\$0.00
Net Revenue/Expenses	\$34,525.97	-\$17,474.03	



900 - PARKS & RECREATION	Fiscal YTD 12/31/2020	FY 2020-21 Budget	FY 2020-21 Mid Year Budget	Notes
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REVENUE

Other Revenues

4034	Zone A Property Tax Revenue	0.00	45,975.65	45,975.65
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	45,975.65	45,975.65

Use of Money & Property

4510	Investment Income on funds	1,630.81	6,400.00	6,400.00
Total Use of Money & Property		1,630.81	6,400.00	6,400.00
Total Revenues		1,630.81	52,375.65	52,375.65

EXPENDITURES

Services & Supplies

Legal & Professional

7320	Professional & Consulting Services	381.04	9,000.00	2,000.00
7326	Legal Services	0.00	2,000.00	1,000.00
Total Legal & Professional		381.04	11,000.00	3,000.00

Office/Operations

7140	General Supplies & Minor Equipment	40.00	100.00	100.00
Total Office/Operations		40.00	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	421.04	11,200.00	3,200.00
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Capital Outlay

9006	Infrastructure CIP	20,151.31	0.00	60,000.00
Total Capital Outlay		20,151.31	0.00	60,000.00

TRANSFERS

9511	Interfund Transfer Out	3,324.90	6,649.68	6,649.68
		3,324.90	6,649.68	6,649.68

Total Transfers			
Total Expenditures	23,897.25	17,849.68	69,849.68

Net Revenues over Expenditures	(22,266.44)	34,525.97	(17,474.03)
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COST ALLOCATION PLAN**FISCAL-YEAR 2020-2021****TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS** **\$664,968.42**

	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	\$66,496.84	\$568,548.00	\$6,649.68	\$13,299.37	\$3,324.84	\$3,324.84	\$3,324.84	\$664,968.42

Zone A Property Tax Allocation	Estimated Tax Revenue \$262,718.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	47.5%	\$124,791.05
Fund 500 - Water	35.0%	\$91,951.30
Fund 900 - Parks & Rec	17.5%	\$45,975.65
	Total	\$262,718.00

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	\$73,023.67	\$126,976.33	Continued from FY 17/18
500/9006	8th Street Yard Building	\$200,000.00	\$32,993.42	\$167,006.58	Continued from FY 18/19
500/9006	SCADA	\$300,000.00	\$1,499.00	\$298,501.00	Continued from FY 19/20/revised
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$47,650.93	\$432,349.07	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	\$156,795.02	\$1,089,032.98	
	FY 20/21 Projects				
500/9006	10th Street Tank Exterior Coating	\$50,000.00		\$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		\$50,000.00	New
500/9059	Replacement Vacuum Trailer	\$50,000.00		\$50,000.00	New
			Sub-total	\$215,000.00	
			CIP TOTALS	\$1,204,032.98	
			Vehicle Replacement TOTAL	\$100,000.00	
			TOTALS	\$1,304,032.98	

Fund 100 - Admin	2020-2021 Budget
TOTAL Budget	\$664,968.42

Appropriation Limit
\$9,872,517.00

Total LOCSD Budget
\$8,442,065.47

Fund 200 - Bayridge	2020-2021 Budget
TOTAL Budget	\$20,299.00

Fund 301 - Fire	2020-2021 Budget
TOTAL Budget	\$3,907,324.05

Fund 400 - Vista de Oro	2020-2021 Budget
TOTAL Budget	\$12,996.33

Fund 500 - Water	2020-2021 Budget
TOTAL Budget	\$3,653,358.81

Fund 600 - Wastewater	2020-2021 Budget
TOTAL Budget	\$21,517.84

Fund 800 - Drainage	2020-2021 Budget
TOTAL Budget	\$91,751.33

Fund 900 - Parks & Rec	2020-2021 Budget
TOTAL Budget	\$69,849.68