



January 19, 2022

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager
Margaret Falkner, Utility System Manager
Laura Durban, Administrative Services Manager

SUBJECT: **Agenda Item 6 - 01/19/2022 UAC Meeting**
Fund 500 & Fund 800 Mid-Year Budget Adjustment Review

STAFF RECOMMENDATION

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Troy C. Gatchell
Marshall E. Ochylski
Christine M. Womack

General Manager
Ron Munds

District Accountant
Robert Stilts, CPA

Unit Chief
Eddy Moore

Battalion Chief
Paul Provence

Motion: *I recommend that the UAC recommend to the Board of Directors the adoption of the Mid-Year budget adjustments for Funds 500 and 800 as presented.*

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2021-2022 budget for Funds 500 and 800. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2021-22 Mid-Year Budget Adjustment Request Summary:

Fund 500 – Water

Major Adjustment Requests: Adjustments in Services and Supplies which result in a moderate increase in budget due to insurance cost increase and under budgeting for postage and billing costs, and a significant increase in Capital Outlay to reflect actual Board approved project bid award costs for the 16th Street South Tank Rehabilitation Projects.

Impact to Budget: Net increase in the Services and Supplies budget of \$19,820 and net increase in the Capital Outlay budget of \$88,634. The overall result of the budget adjustments is an approximate \$108,454 increase in the Fund 500 budget as outlined in the next section of the report.

Fund 500 – Mid-Year Budget Adjustment Summary

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are on target with projections. Revenue numbers are as of 11/30/21 since December's numbers are not yet available.

On the expense side, Fund 500 (Water) budget requires adjustments within several of the object level categories in the Services and Supplies to offset line-item increases result in an increase of approximately \$19,820. The object level categories that required increases are:

- Insurance, Licenses and Regulatory Fees (increase of \$6,600)
- Office and Operations (increase \$4,550)
- Rent and Utilities (increase \$200)
- Repairs & Maintenance (increase \$11,000)
- Capital Outlay (\$88,634)

Staff was able to balance expenses at the object level for Equipment and Tools by adjusting line-item expenses within those budget categories resulting in no

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

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

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

www.losososcsl.org

net impact to the overall budget. Additionally, several line-items were decreased to reflect either actual cost for service or anticipated cost reductions for the fiscal year.

The following table summarizes the larger budget increases in the **General Ledger line-items** recommended for Mid-Year adjustments; Capital Outlay expenditures are summarized in a following section:

Insurance, License & Regulatory Fees		
7325-Insurance	\$6,600 increase	SDRMA annual insurance increase
Equipment & Tools		
7256-Meter Purchases	\$8,000 increase	Replacement of the LOMS 4" meter; approx. \$6,000
Office & Operations		
7180-Billing Supplies, Forms & Printing	\$16,550 increase (offsetting decrease in 7160 of \$10,000)	Adjustment in voucher coding; corresponding decrease in 7160 of \$10,000 for net increase of \$6,550
Repairs & Maintenance		
6641-R&M Wells	\$4,300 increase	Increase to equip 8 th St. well with Variable Frequency Drive
6640-Equipment & Non-structural Assets	\$14,000 increase	South Bay upper well brine tank replacement

Capital Outlay Summary of Changes

As identified in the 2021-22 Capital Improvement Plan, there are three capital projects and one vehicle replacements initiated this fiscal year. The increase in project cost for the 16th Street South Tank Rehabilitation Project is a result of approved project budget increase approved by the Board based on actual contract award amount and approved support services costs.

FY 2021-22 Mid-Year Capital Improvement Projects Status Report				
Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	8th Street Well Construction	\$366,441.00	\$336,441.00	Delays due to supply chain issues
FY 21/22 Projects				
500/9006	Program "C" Well Construction	\$750,000.00	\$750,000.00	Waiting for Minor Use Permit
500/9006	16th St. Tank South Rehabilitation	\$352,150.00	\$487,078.00	In progress
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	Complete
TOTAL		\$1,518,591.00	\$1,607,225.00	

The District was awarded a grant from the Department of Water Resources (DWR) for up to \$239,000 for the 8th Street Upper Aquifer Well Project which will help offset the above referenced project cost. Staff has not incorporated this into the budget as revenue since final grant documents have not been signed between DWR and the County which is the lead grantee agency.

The following table summarizes the changes in the Fund 500 budget. As indicated, a significant portion of the budget increase is attributed to the capital projects now in progress. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report. The following table summarizes the revised budget for Fiscal Year 2021-22.

500 - Water

Fund 500 Budget Category	2021-2022 Budget	Mid Year FY 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00
Expenditures			
Total Personnel	\$780,181.50	\$780,181.50	\$0.00
Services & Supplies	\$610,737.81	\$630,558.00	\$19,820.19
Capital Outlay	\$1,518,591.00	\$1,607,225.00	\$88,634.00
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$565,249.50	\$565,249.50	\$0.00
TOTAL Expenditures	\$3,807,316.31	\$3,915,770.50	\$108,454.19
TOTAL Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00

Fund 800 – Drainage

Major Adjustment Requests: A decrease in investment income to better reflect actual revenue and minor increases to Services and Supplies various categories to balance budget line-items.

Impact to Budget: Investment income was decreased by \$1,800; Services and Supplies budget was increased by \$350.00 to cover tax assessment expenses.

Fund 800 – Mid-Year Budget Adjustment Summary

As previously discussed, revenues will decrease by \$1,800 and the Services and Supplies budget will increase by \$350.00.

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

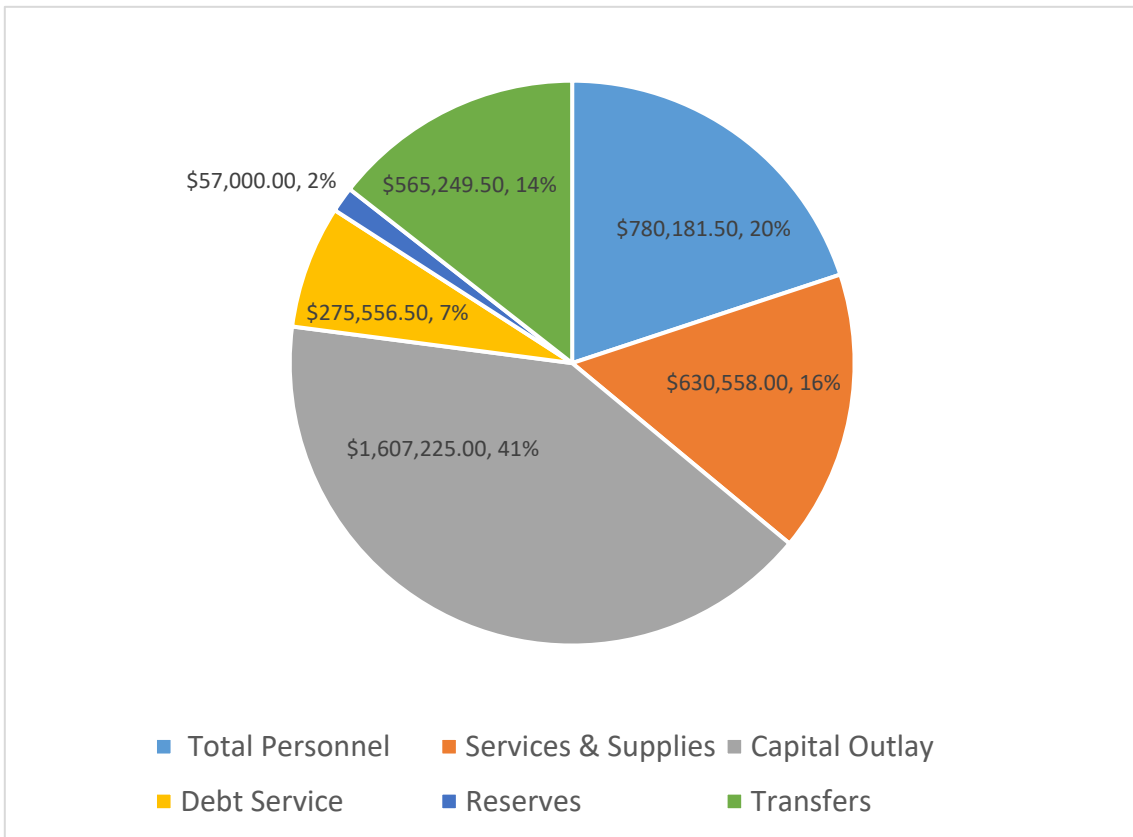
800 - Drainage

Fund 800 Budget Category	2021-2022 Budget	Mid-Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$135,339.00	\$133,539.00	-\$1,800.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$29,584.24	\$29,934.24	\$350.00
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,222.21	\$13,222.21	\$0.00
TOTAL Expenditures	\$67,006.45	\$67,356.45	\$350.00
TOTAL Revenue	\$135,339.00	\$133,539.00	-\$1,800.00
Net Revenue/Expenses	\$68,332.55	\$66,182.55	

Attachments - Budget line-item details for Funds 500 & 800

500 - Water

Fund 500 Budget Category	2021-2022 Budget	Mid Year FY 2021- 2022 Budget	Increase/ (Decrease)
Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00
Expenditures			
Total Personnel	\$780,181.50	\$780,181.50	\$0.00
Services & Supplies	\$610,737.81	\$630,558.00	\$19,820.19
Capital Outlay	\$1,518,591.00	\$1,607,225.00	\$88,634.00
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$565,249.50	\$565,249.50	\$0.00
TOTAL Expenditures	\$3,807,316.31	\$3,915,770.50	\$108,454.19
TOTAL Revenue	\$2,942,647.40	\$2,953,383.40	\$10,736.00



500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	78,453.91	108,798.40	108,798.40	
	Total Property Taxes	78,453.91	108,798.40	108,798.40	
Grant Revenue					
4957	Govt Aid-Other Federal Aid & Reimbursements	853.40	0.00	0.00	
	Total Grant Revenue	853.40	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	942,113.73	2,214,930.00	2,214,930.00	
4102	Residential- Multi -Family- Water Sales	103,439.75	228,159.00	228,159.00	
4103	Commercial, Home Care, Retail-Water Sales	151,005.59	306,030.00	306,030.00	
4104	Irrigation- Water Sales	25,450.50	33,330.00	33,330.00	
4114	Water Other Service Revenues	(55.00)	1,000.00	1,000.00	
4931	Water Activation Fees	3,600.00	5,000.00	5,000.00	
4932	Penalties	11,162.09	20,000.00	20,000.00	
4933	Door Hangers/Locko ut Notices	0.00	12,000.00	12,000.00	
4937	NSF Fees	205.00	400.00	400.00	
	Total Service Charges & Fees	1,236,921.66	2,820,849.00	2,820,849.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	4,940.98	1,000.00	11,736.00	Service upgrades, Surplus sales
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	4,940.98	1,000.00	11,736.00	

500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
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Use of Money & Property

4504	Interest Income	0.00	0.00	0.00
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on	2,792.21	12,000.00	12,000.00

Total Use of Money & Property **2,792.21** **12,000.00** **12,000.00**

Total Revenues **1,323,962.16** **2,942,647.40** **2,953,383.40**

Revenue Numbers through 11/30/2021

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	6,025.44	27,567.00	27,567.00
8045	Overtime Pay	1,559.87	3,000.00	3,000.00
8050	Administrative Leave Pay	737.52	2,550.00	2,550.00
8051	Floating Holiday Pay	1,125.10	6,330.00	6,330.00
8054	Salaries & Wages - Regular	167,835.72	442,650.00	442,650.00
8056	Retroactive Pay	0.00	1,000.00	1,000.00
8060	Sick Leave Pay	7,860.39	10,000.00	10,000.00
8063	Standby Pay	7,684.30	20,830.00	20,830.00
8066	Comp Time Used	6,665.41	18,000.00	18,000.00
8081	Vacation Pay	7,457.44	20,000.00	20,000.00

Total Salaries/Wages **206,951.19** **551,927.00** **551,927.00**

Payroll Taxes & Benefits

5030	Life Insurance - ER	757.09	1,950.00	1,950.00
5031	Disability Insurance	393.72	725.00	725.00
5035	AD & D Insurance	154.15	440.00	440.00
5040	LTD Insurance	1,535.08	4,050.00	4,050.00
5050	Medicare - ER	3,183.00	9,000.00	9,000.00
5060	Cafeteria Plan - ER	24,668.37	70,020.00	70,020.00
5070	Retirement ER - Regular	47,301.45	109,533.50	109,533.50
5075	Retirees Medical - ER	1,016.16	1,776.00	1,776.00
5102	CA Training Tax - ER	0.00	50.00	50.00

500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
5120	Workers Comp Insurance - ER	11,073.60	13,000.00	13,000.00	
5124	Retirement - ER - Tier 2	5,862.82	13,550.00	13,550.00	
Total Payroll Taxes & Benefits		95,945.44	224,094.50	224,094.50	
Employment Services					
5100	Unemployment Insurance - ER	0.00	4,000.00	4,000.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	0.00	
6230	Medical Exam	160.00	160.00	160.00	
Total Employment Services		160.00	4,160.00	4,160.00	
Total Personnel		303,056.63	780,181.50	780,181.50	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	665.78	2,600.00	2,600.00	
7248	Uniform Safety Boots	664.88	1,000.00	1,000.00	
Total Clothing & Uniform		1,330.66	3,600.00	3,600.00	
Services					
6100	Labor & Support-IT Services	2,280.39	5,000.00	5,000.00	
6110	IT Purchased Services	3,562.60	5,400.00	5,400.00	
7250	Water Quality Testing	10,544.40	28,000.00	28,000.00	
7255	Security Services	510.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	398.56	850.00	850.00	
Total Contract Services		17,295.95	47,250.00	47,250.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	388.93	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	1,376.53	16,400.00	8,400.00	Adjusted to balance object level
7253	Rent - Equipment	0.00	500.00	500.00	

500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
7256	Meter Purchases & Replacements	2,381.99	1,000.00	9,000.00	Adjusted to balance object level
Total Equipment & Tools		4,147.45	20,600.00	20,600.00	
Financial Services					
7309	Late Fees	76.44	50.00	50.00	
7310	Bank Service Charges	18.00	300.00	300.00	
9153	Bad Debt Expense	(107.61)	0.00	0.00	
Total Financial Services		(13.17)	350.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	0.00	
6340	Misc Fees	873.81	700.00	900.00	Adjusted to reflect actual
6342	Fees - Regulatory	19,469.64	22,000.00	19,470.00	
6345	Property Taxes & Assess.	3,792.12	7,000.00	7,000.00	
7325	Insurance	62,524.85	56,085.81	62,686.00	Adjusted-actual
Total Ins., Lic. & Regulatory Fees		86,660.42	85,985.81	90,056.00	
Legal & Professional					
7318	Professional & Consulting BMC	31,741.02	120,000.00	120,000.00	
7320	Professional & Consulting Services	9,277.17	25,000.00	25,000.00	
7326	Legal Services	425.00	15,000.00	16,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	0.00	
7340	Legal Notifications	0.00	1,000.00	1,000.00	
Total Legal & Professional		41,443.19	162,000.00	162,000.00	
Office/Operations					
6130	Computer Hardware	722.84	3,000.00	3,000.00	
6140	Computer Software	4,889.99	5,000.00	5,000.00	
7140	General Supplies & ...	273.38	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	3,668.18	18,000.00	8,000.00	Lowered as printing supplies was originally included in this

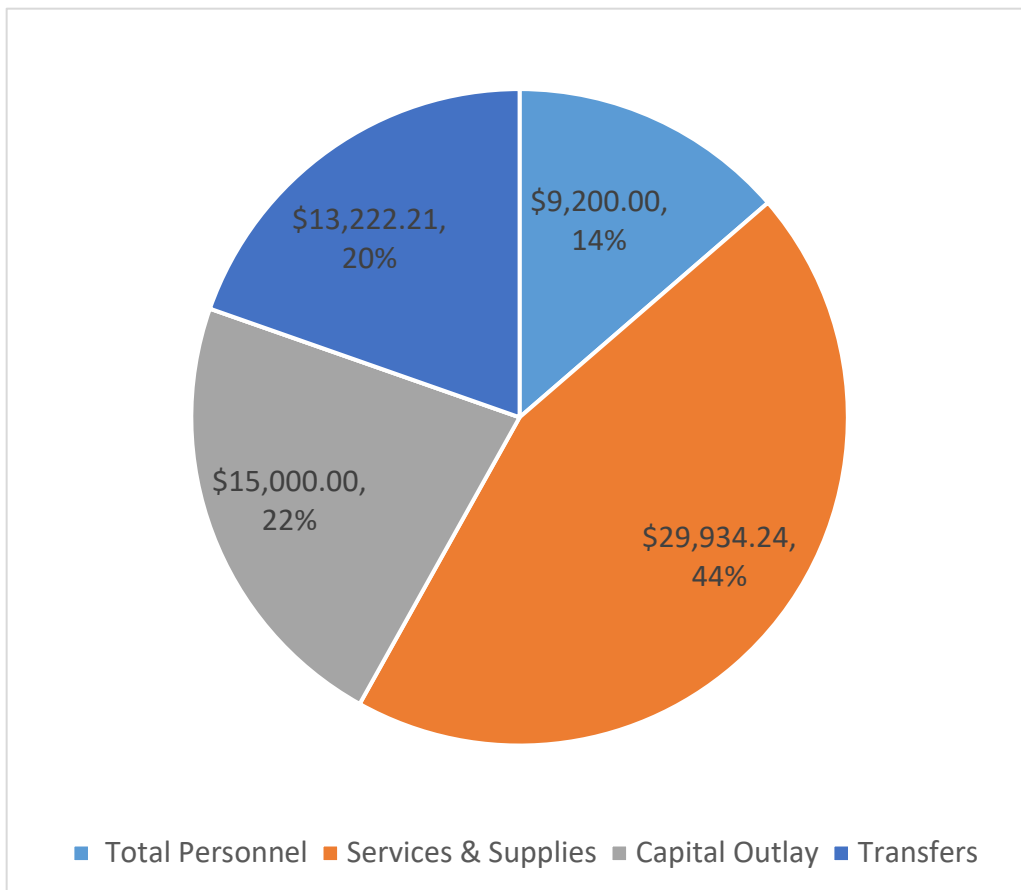
500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
7180	Billing Supplies, Forms & Printing	9,872.75	2,200.00	18,750.00	Printing supplies should be coded here for billing and not in postage.
7226	Membership & Dues	461.94	5,000.00	3,000.00	Adjusted to reflect actual
7230	Misc Small Parts &	682.11	5,000.00	5,000.00	
7237	Process Control & Treatment Supplies	3,993.86	12,500.00	12,500.00	
7239	Water Treatment	4,413.83	13,000.00	13,000.00	
7249	Safety Supplies	392.25	1,000.00	1,000.00	
Total Office/Operations		29,371.13	65,700.00	70,250.00	
Other Expenses					
7330	Misc Operating Expenses	194.37	250.00	250.00	
7348	Water Conservation Program	2,526.80	10,000.00	10,000.00	
Total Other Expense		2,721.17	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	970.84	3,500.00	3,500.00	
6025	Telephone	3,852.77	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	49,634.72	100,000.00	100,000.00	
8620	Gas Service	50.30	250.00	250.00	
8630	Trash Services	893.32	1,800.00	2,000.00	
8644	Disposal Services	1,839.00	18,000.00	18,000.00	
8670	Street Lighting	216.70	432.00	432.00	
Total Rent & Utilities		57,457.65	133,982.00	134,182.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	383.61	400.00	400.00	
6422	R & M - Hydrants	277.95	3,300.00	1,300.00	Adjusted to balance object level
6640	R & M - Equip & Other Non- Structural Fixed Assets	3,644.29	2,000.00	16,700.00	South Bay upper well brine tank replacement
6641	R & M - Wells	2,244.52	18,000.00	22,300.00	\$20,000 for VFD at 8th Street Lower Aquifer well
6750	R & M - Minor Tools & Equipment	156.84	2,400.00	2,400.00	

500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
6800	R & M - Grounds & Collection Systems	269.27	600.00	600.00	
6830	Paving & Concrete	1,650.00	9,000.00	5,000.00	
6900	R & M - Buildings & Structures	12,338.70	15,000.00	15,000.00	
7241	R & M - Water Distribution System	4,054.81	10,000.00	8,000.00	Adjusted to balance object level
Total Repairs & Maintenance		25,019.99	60,700.00	71,700.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	0.00	3,000.00	3,000.00	
8410	Certifications	320.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	370.00	370.00	
Total Travel & Training		320.00	4,120.00	4,120.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	374.82	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,919.29	2,400.00	2,400.00	
7220	Gasoline	3,052.35	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	1,222.05	6,000.00	6,000.00	
Total Vehicle Maintenance & Repairs		6,568.51	16,200.00	16,200.00	
Total Services & Supplies		272,322.95	610,737.81	630,558.00	
Capital Outlay					
9006	Infrastructure CIP	41,252.46	1,468,591.00	1,573,519.00	Adjusted to reflect actual project bid costs

500 - WATER		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
9059	Vehicles, Equipment, & Fixtures	33,716.15	50,000.00	33,706.00	Adjusted to reflect actual
Total Capital Outlay		74,968.61	1,518,591.00	1,607,225.00	
Debt Service					
9022	Debt Service - Principal	176,043.98	170,833.56	170,833.56	
9023	Debt Service - Interest & Annual Fee	46,026.86	94,658.94	94,658.94	
9024	Loan Administration Fee	23,265.02	10,064.00	10,064.00	
Total Debt Service		245,335.86	275,556.50	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	282,624.78	565,249.50	565,249.50	
Total Transfers		282,624.78	565,249.50	565,249.50	
Total Expenditures		1,178,308.83	3,807,316.31	3,915,770.50	

800 - Drainage

Fund 800 Budget Category	2021-2022 Budget	Mid-Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$135,339.00	\$133,539.00	-\$1,800.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$29,584.24	\$29,934.24	\$350.00
Capital Outlay	\$15,000.00	\$15,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,222.21	\$13,222.21	\$0.00
TOTAL Expenditures	\$67,006.45	\$67,356.45	\$350.00
TOTAL Revenue	\$135,339.00	\$133,539.00	-\$1,800.00



800 - DRAINAGE

Fiscal YTD
12/31/2021

FY 2021-22
Budget

Mid-Year
FY 2021-22
Budget

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D & F Property Taxes	7,836.37	37,575.00	37,575.00
Total Property Taxes		7,836.37	37,575.00	37,575.00

Special Taxes & Assessments

4400	Drainage Assessments	31,500.00	95,264.00	95,264.00
Total Special Taxes & Assessments		31,500.00	95,264.00	95,264.00

Other Revenues

4935	Sale-Specs/Plans & Non-Capital Items	45.00	0.00	0.00
Total Other Revenues		45.00	0.00	0.00

Use of Money & Property

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	340.13	2,500.00	700.00
Total Use of Money & Property		340.13	2,500.00	700.00
Total Revenues		39,721.50	135,339.00	133,539.00

Decreased to closer reflect actual

Revenue Numbers through 11/30/2021

EXPENDITURES

Personnel

Salaries/Wages

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	6,745.87	9,000.00	9,000.00
Total Salaries/Wages		6,745.87	9,200.00	9,200.00
Total Personnel		6,745.87	9,200.00	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
12/31/2021**

**FY 2021-22
Budget**

**Mid-Year
FY 2021-22
Budget**

Notes

**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	7,067.00	7,200.00	7,200.00	MS4 permit
6345	Property Taxes & Assessments Costs	589.80	250.00	600.00	Increase \$350 for FY end Admin cost for tax rolls
7325	Insurance	470.25	391.24	391.24	
Total Insurance, Licenses & Regulatory Fees		8,127.05	7,841.24	8,191.24	

**Legal &
Professional**

7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	0.00	500.00	500.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		0.00	3,500.00	3,500.00	

Office/Operations

7230	Misc Small Parts & Supplies	239.66	550.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
Total Office/Operations		239.66	650.00	650.00	

Other Expense

7346	Promotional Expenses - Event	250.00	300.00	300.00	
Total Other Expense		250.00	300.00	300.00	

Rent & Utilities

6000	Cell Phones	517.88	1,700.00	1,700.00	
6025	Telephone	116.01	250.00	250.00	
8610	Electric	760.97	2,200.00	2,200.00	
8670	Street Lighting	437.00	1,000.00	1,000.00	
Total Rent & Utilities		1,831.86	5,150.00	5,150.00	

**Repairs &
Maintenance**

6405	R & M - Extinguishers	36.54	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00	

800 - DRAINAGE		Fiscal YTD 12/31/2021	FY 2021-22 Budget	Mid-Year FY 2021-22 Budget	Notes
6750	R & M - Minor Tools & Equipment	46.75	500.00	500.00	
6800	R & M - Grounds & Collection Systems	2,894.45	5,500.00	5,500.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
	Total Repairs & Maintenance	2,977.74	8,550.00	8,550.00	
Travel & Training					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	0.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	0.00	0.00	
	Total Travel & Training	0.00	750.00	750.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	548.97	967.00	967.00	
7220	Gasoline	763.09	1,276.00	1,276.00	
	Total Vehicle Maintenance & Repairs	1,312.06	2,243.00	2,243.00	
	Total Services & Supplies	14,738.37	29,584.24	29,934.24	
Capital Outlay					
9006	Infrastructure CIP	0.00	15,000.00	15,000.00	
	Total Capital Outlay	0.00	15,000.00	15,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	6,611.10	13,222.21	13,222.21	
	Total Transfers	6,611.10	13,222.21	13,222.21	
	Total Expenditures	28,095.34	67,006.45	67,356.45	

FY 2021-22 Capital Improvement Projects

Budget Code	FY 2020-21 Project	Budgeted (Estimated)	FY 20/21 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Planning	\$200,000.00	\$112,022.00	\$0.00	Move to construction phase
500/9006	SCADA	\$400,000.00	\$26,280.00	\$0.00	Implementation deferred
500/9006	8th Street Well Construction	\$315,824.00	\$9,351.00	\$366,441.00	\$240K grant funding pending
		Sub-total	\$147,653.00	\$366,441.00	
	FY 21/22 Projects				
500/9006	Program "C" Well Construction	\$750,000.00		\$750,000.00	New
500/9006	16th St. Tank South Rehabilitation	\$352,150.00		\$352,150.00	New
			CIP TOTALS	\$1,468,591.00	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			Vehicle Replacement TOTAL	\$50,000.00	
			TOTALS	\$1,518,591.00	

FY 2021-22 Mid-Year Capital Improvement Projects Status Report

Budget Code	FY 2020-21 Project	Original Budget	Revised Budget	Status
500/9006	8th Street Well Construction	\$366,441.00	\$336,441.00	Delays due to supply chain issues
	FY 21/22 Projects			
500/9006	Program "C" Well Construction	\$750,000.00	\$750,000.00	Waiting for Minor Use Permit
500/9006	16th St. Tank South Rehabilitation	\$352,150.00	\$487,078.00	In progress
500/9059	Replacement Utility Truck Unit H	\$50,000.00	\$33,706.00	Complete
	TOTAL	\$1,518,591.00	\$1,607,225.00	