



January 20, 2021

**TO:** Utilities Advisory Committee  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 7 - 01/20/2021 UAC Meeting**  
Fund 500 & Fund 800 Mid-Year Budget Adjustment Review

**STAFF RECOMMENDATION**

**President**  
Christine M. Womack

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

**Vice President**  
Matthew D. Fourcroy

**DISCUSSION**

**Directors**  
Charles L. Cesena  
Troy C. Gatchell  
Marshall E. Ochylski

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2020-2021 budget for Funds 500 and 800. 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:**

**General Manager**  
Ron Munds

**Fund 500 – Water**

**District Accountant**  
Robert Stilts, CPA

**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.

**Unit Chief**  
Scott M. Jalbert

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

**Battalion Chief**  
Paul Provence

**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.

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

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. 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:

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

www.losososcscsd.org

<b>Office/Operations</b>		
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 <sup>rd</sup> and 10 <sup>th</sup> St wells
<b>Rent &amp; Utilities</b>		
8610-Electric	\$12,000 increase	Increase for current/future operation of the 3 <sup>rd</sup> and 10 <sup>th</sup> 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.

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2020-2021 Budget Mid Year</b>	<b>Increase/ (Decrease)</b>
Revenue	\$2,906,251.30	\$2,906,251.30	\$0.00
<b>Expenditures</b>			
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
<b>TOTAL Expenditures</b>	<b>\$3,663,357.66</b>	<b>\$3,653,358.81</b>	<b>-\$9,998.85</b>
<b>TOTAL Revenue</b>	<b>\$2,906,251.30</b>	<b>\$2,906,251.30</b>	<b>\$0.00</b>
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	\$126,976.33	\$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
		<b>Sub-total</b>	\$1,081,405.92	
	<b>FY 20/21 Projects</b>		<b>Revised</b>	
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
		<b>Sub-total</b>	\$220,356.47	
		<b>TOTALS</b>	\$1,301,762.39	

## Description of Major CIP Changes

### **8<sup>th</sup> 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 estimate 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.

### **10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> Street well work be substituted into the project list in order to balance the CIP budget.

## **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.

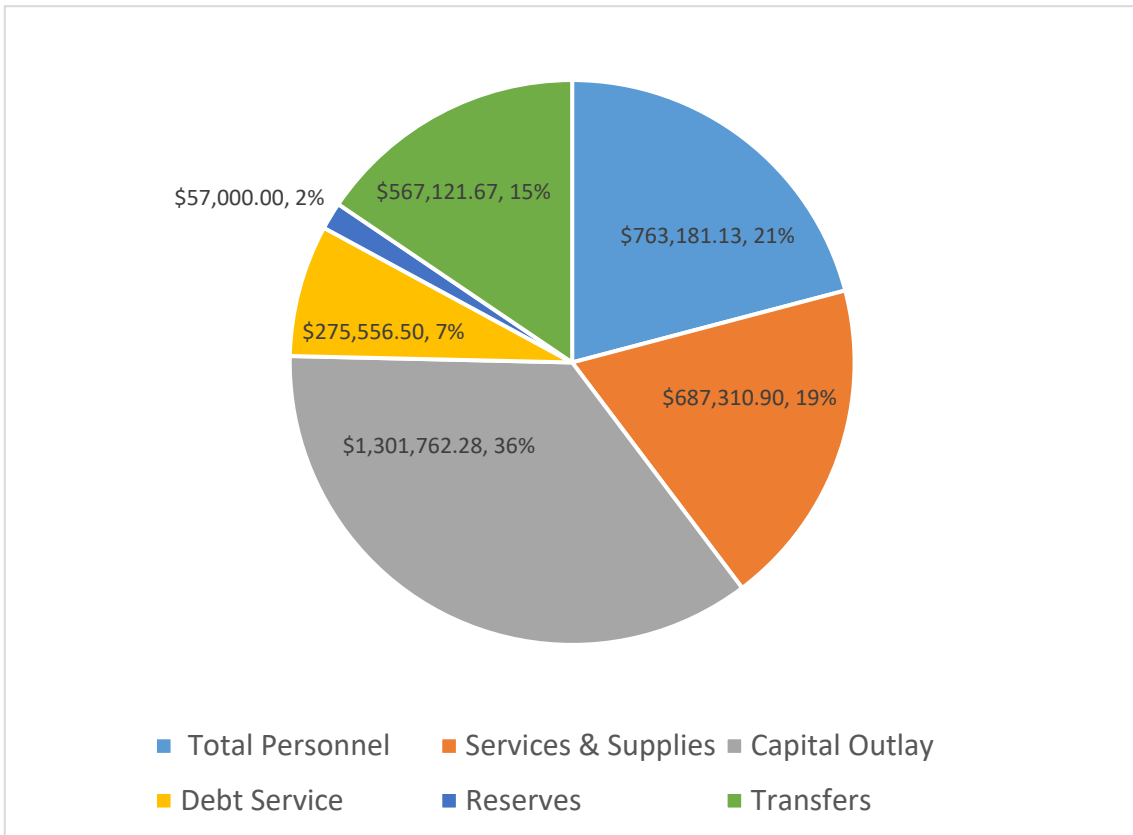
<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2020-2021 Mid-Year</b>	<b>Increase/ (Decrease)</b>
Revenue	\$126,738.00	\$126,738.00	\$0.00
Expenditures			
Total Personnel	\$16,200.00	\$9,200.00	-\$7,000.00
Services & Supplies	\$27,541.24	\$26,251.96	-\$1,289.28
Capital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

### **Attachments**

Budget line item details for Funds 500 & 800

### 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
<b>Expenditures</b>			
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	\$567,121.67	\$567,121.67	\$0.00
<b>TOTAL Expenditures</b>	<b>\$3,661,931.33</b>	<b>\$3,651,932.48</b>	<b>-\$9,998.85</b>
<b>TOTAL Revenue</b>	<b>\$2,906,251.30</b>	<b>\$2,906,251.30</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>-\$745,681.18</b>	



<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	73,064.51	91,951.30	91,951.30	
	<b>Total Property Taxes</b>	<b>73,064.51</b>	<b>91,951.30</b>	<b>91,951.30</b>	
<b>Service Charges &amp; Fees</b>					
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	
	<b>Total Service Charges &amp; Fees</b>	<b>1,545,441.30</b>	<b>2,793,300.00</b>	<b>2,793,300.00</b>	
<b>Other Revenues</b>					
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	
	<b>Total Other Revenues</b>	<b>6,940.54</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>Use of Money &amp; Property</b>					
4504	Interest Income	0.00	0.00	0.00	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on	6,660.87	20,000.00	20,000.00	
<b>Total Use of Money &amp; Property</b>		<b>6,660.87</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Total Revenues</b>		<b>1,632,107.22</b>	<b>2,906,251.30</b>	<b>2,906,251.30</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
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	
<b>Total Salaries/Wages</b>		<b>243,883.39</b>	<b>537,370.65</b>	<b>525,020.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
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	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
5124	Retirement - ER - Tier 2	6,366.42	13,106.00	13,106.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>106,407.52</b>	<b>233,382.13</b>	<b>233,414.13</b>	
<b>Employment Services</b>					
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
<b>Total Employment Services</b>		<b>1,181.01</b>	<b>3,150.00</b>	<b>4,747.00</b>	
<b>Total Personnel</b>		<b>351,471.92</b>	<b>773,902.78</b>	<b>763,181.13</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	2,600.00	2,600.00	
7248	Uniform Safety Boots	822.71	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>822.71</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Services</b>					
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	
<b>Total Contract Services</b>		<b>13,712.53</b>	<b>49,550.00</b>	<b>47,550.00</b>	
<b>Equipment &amp; Tools</b>					
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



<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
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
<b>Total Equipment &amp; Tools</b>		<b>4,084.04</b>	<b>40,300.00</b>	<b>20,600.00</b>	
<b>Financial Services</b>					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	50.00	0.00	200.00	New bank fee
<b>Total Financial Services</b>		<b>50.00</b>	<b>50.00</b>	<b>250.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>					
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	balance; increase due to new truck and vac trailer
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>78,076.58</b>	<b>84,440.90</b>	<b>84,440.90</b>	
<b>Legal &amp; Professional</b>					
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	
<b>Total Legal &amp; Professional</b>		<b>43,358.49</b>	<b>157,000.00</b>	<b>157,000.00</b>	
<b>Office/Operations</b>					
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

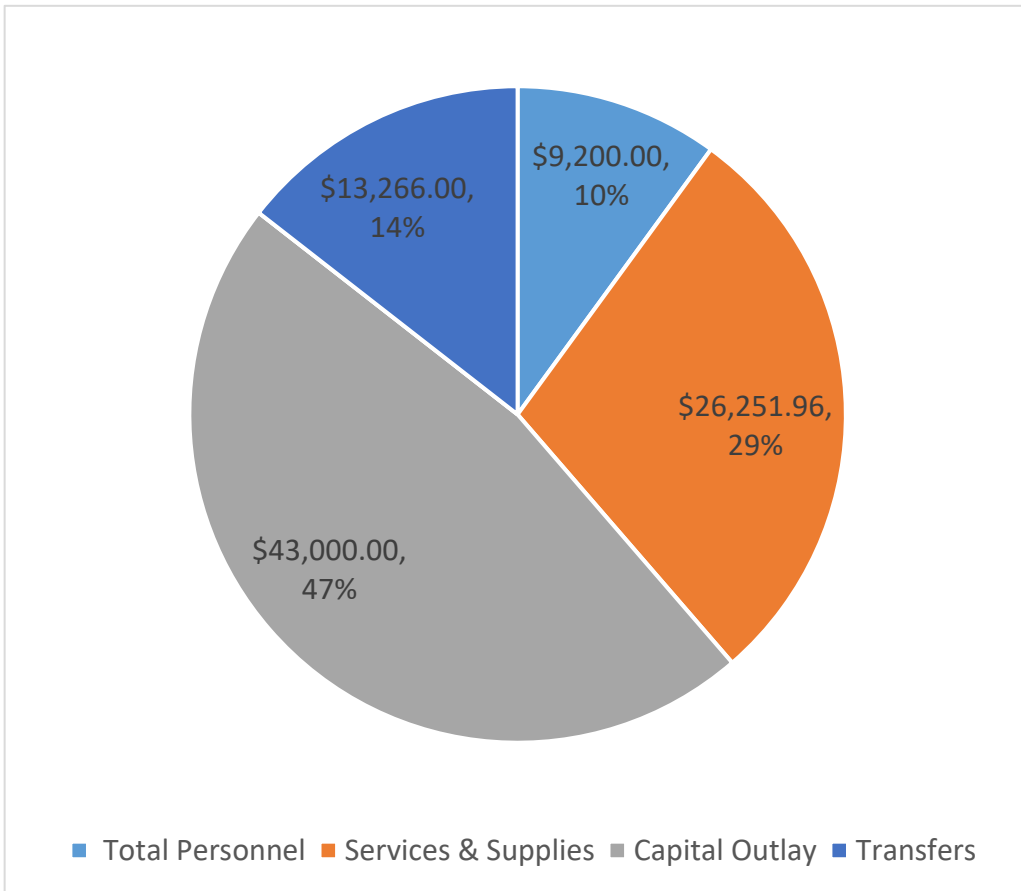
<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
7180	Billing Supplies, Forms &	0.00	2,200.00	2,200.00	
7226	Membership & Dues	445.00	3,000.00	3,000.00	
7230	Misc Small Parts &	3,592.22	2,000.00	3,600.00	Increased by moving \$1,600 from 7242 to balance
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	
<b>Total Office/Operations</b>		<b>27,553.18</b>	<b>62,700.00</b>	<b>75,300.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	0.00	250.00	250.00	
7348	Water Conservation Program	3,449.75	10,000.00	10,000.00	
<b>Total Other Expense</b>		<b>3,449.75</b>	<b>10,250.00</b>	<b>10,250.00</b>	
<b>Rent &amp; Utilities</b>					
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	
<b>Total Rent &amp; Utilities</b>		<b>75,558.54</b>	<b>147,150.00</b>	<b>164,150.00</b>	
<b>Repairs &amp; Maintenance</b>					
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

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
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
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
<b>Total Repairs &amp; Maintenance</b>		<b>20,961.47</b>	<b>104,750.00</b>	<b>104,750.00</b>	
<b>Travel &amp; Training</b>					
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	
<b>Total Travel &amp; Training</b>		<b>482.53</b>	<b>9,150.00</b>	<b>4,120.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
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	

<b>500 - WATER</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>Mid Year 2020-21</b>	<b>Notes</b>
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,797.48	5,000.00	6,000.00	Backhoe service, new tires for trailer, Vac Trailer hookup
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>8,583.21</b>	<b>15,300.00</b>	<b>15,300.00</b>	
<b>Total Services &amp; Supplies</b>		<b>276,693.03</b>	<b>684,240.90</b>	<b>687,310.90</b>	
<b>Capital Outlay</b>					
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
<b>Total Capital Outlay</b>		<b>796,232.29</b>	<b>1,304,032.98</b>	<b>1,301,762.28</b>	See revised CIP table in report
<b>Debt Service</b>					
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	
<b>Total Debt Service</b>		<b>229,032.61</b>	<b>275,633.00</b>	<b>275,556.50</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	284,274.00	551,448.00	551,449.00	
<b>Total Transfers</b>		<b>284,274.00</b>	<b>567,121.67</b>	<b>567,121.67</b>	
<b>Total Expenditures</b>		<b>1,937,703.85</b>	<b>3,661,931.33</b>	<b>3,651,932.48</b>	
<b>Net Revenues over Expenditures</b>			<b>(755,680.03)</b>	<b>(745,681.18)</b>	

### 800 - Drainage

Fund 800 Budget Category	2020-2021 Budget	2020-2021 Mid-Year	Increase/ (Decrease)
Revenue	\$126,738.00	\$126,738.00	\$0.00
<b>Expenditures</b>			
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	\$13,266.00	\$13,266.00	\$0.00
<b>TOTAL Expenditures</b>	<b>\$157,007.24</b>	<b>\$91,717.96</b>	<b>-\$65,289.28</b>
<b>TOTAL Revenue</b>	<b>\$126,738.00</b>	<b>\$126,738.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>	<b>-\$30,269.24</b>	<b>\$35,020.04</b>	



**800 - DRAINAGE**

Fiscal YTD FY 2020-21 Mid Year  
3/31/2020 Budget 2020-21

Notes

<b>REVENUES</b>				
<b>Property Taxes</b>				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Property Taxes	7,106.48	26,074.00	26,074.00
	<b>Total Property Taxes</b>	<b>7,106.48</b>	<b>26,074.00</b>	<b>26,074.00</b>
<b>Special Taxes &amp; Assessments</b>				
4400	Drainage Assessments	24,790.00	95,264.00	95,264.00
	<b>Total Special Taxes &amp; Assessments</b>	<b>24,790.00</b>	<b>95,264.00</b>	<b>95,264.00</b>
<b>Other Revenues</b>				
4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00	0.00
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Use of Money &amp; Property</b>				
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
	<b>Total Use of Money &amp; Property</b>	<b>1,370.43</b>	<b>5,400.00</b>	<b>5,400.00</b>
	<b>Total Revenues</b>	<b>33,266.91</b>	<b>126,738.00</b>	<b>126,738.00</b>

<b>EXPENDITURES</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
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
	<b>Total Salaries/Wages</b>	<b>1,999.68</b>	<b>16,200.00</b>	<b>9,200.00</b>
	<b>Total Personnel</b>	<b>1,999.68</b>	<b>16,200.00</b>	<b>9,200.00</b>
<b>Services &amp; Supplies</b>				
<b>Equipment &amp; Tools</b>				
6390	Equipment	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00
	<b>Total Equipment &amp; Tools</b>	<b>0.00</b>	<b>600.00</b>	<b>600.00</b>

**800 - DRAINAGE**

**Fiscal YTD  
3/31/2020**

**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
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>7,001.96</b>	<b>6,591.24</b>	<b>7,001.96</b>	

**Legal &  
Professional**

7320	Professional & Consulting Services	0.00	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	

**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	
<b>Total Office/Operations</b>		<b>0.00</b>	<b>650.00</b>	<b>650.00</b>	

**Other Expense**

7346	Promotional Expenses - Event	0.00	300.00	300.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	

**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	
<b>Total Rent &amp; Utilities</b>		<b>1,849.67</b>	<b>5,150.00</b>	<b>5,150.00</b>	

**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  
3/31/2020 Budget Mid Year  
2020-21**

**Notes**

		Fiscal YTD 3/31/2020	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	
	<b>Total Repairs &amp; Maintenance</b>	<b>236.55</b>	<b>7,050.00</b>	<b>7,050.00</b>	
<b>Travel &amp; Training</b>					
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	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>3,150.00</b>	<b>1,150.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
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
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>871.10</b>	<b>1,550.00</b>	<b>1,850.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>9,959.28</b>	<b>27,541.24</b>	<b>26,251.96</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	6,712.32	100,000.00	43,000.00	SCADA project Scaled back until next FY
	<b>Total Capital Outlay</b>	<b>6,712.32</b>	<b>100,000.00</b>	<b>43,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	<b>Total Reserves</b>		<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	6,649.68	13,266.00	13,266.00	
	<b>Total Transfers</b>	<b>6,649.68</b>	<b>13,266.00</b>	<b>13,266.00</b>	
	<b>Total Expenditures</b>	<b>25,320.96</b>	<b>157,007.24</b>	<b>91,717.96</b>	
	<b>Net Revenues over Expenditures</b>	7,945.95	<b>(30,269.24)</b>	35,020.04	