



April 21, 2021

TO: Utilities Advisory Committee

FROM: Ron Munds, General Manager

SUBJECT: **Agenda Item 6 – 04/21/2021 Board Meeting**
Preliminary Budget Review for Fiscal Year 2021-2022.

President

Christine M. Womack

Vice President

Matthew D. Fourcroy

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DESCRIPTION

This report summarizes the preliminary budget for Funds 500 and 800 for Fiscal Year 2021-2022. The final budget will be presented at the June 3rd Board meeting.

STAFF RECOMMENDATION

Staff recommends that the UAC adopt the following motion:

I recommend to the Board that the Board approve the budgets for Funds 500 and 800 as presented.

DISCUSSION

Staff has developed the Fiscal Year (FY) 2021-22 preliminary budget based on the best information available as of March 31, 2021. Overall, proposed expenditures remain somewhat level to the FY 2020-21 budget in both funds. This report summarizes the changes with the more detailed line item descriptions provided as an attachment to the report. Property tax and other revenues for the funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 3rd Board meeting.

Fund 500 – Water

Major Requests: Increase in Salaries and Wages per SLOCEA MOU extension (percentage still to be determined), increase in Capital Outlay for Capital Improvement Projects (CIP) and vehicle/equipment replacement.

Impact to Budget: Salaries and Wages will increase by approximately 5% (+/-); unfunded accrued liabilities for retirement will increase by about \$5,000 and CIP will increase by \$157,000 for the projects identified in the CIP table below. The Services and Supplies budget has been reduced by approximately \$64,500 resulting in a net increase in the Fund 500 budget of approximately a 3.2% or \$117,000.00 for FY 2021-22.

Fund 500 – Summary
Revenue Projections

Staff has conservatively estimated a 1% revenue increase in the FY 2021-22 budget even though projected revenues for the current fiscal year will perform higher than anticipated. With the COVID-19 response and more people working from home, staff believes this contributed to the increased revenue for the FY 2020-21. The Zone A property tax revenue has yet to be allocated by the Board so in the preliminary budget remains unchanged at this point in time.

Expenditures

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The primary increases come under the Personnel category with an overall increase of about \$29,000 (actual amount still pending) and Capital Outlay with an estimated increase of \$157,000 from FY 2020-21. As noted in the summary table below, the Services and Supplies budget has been reduced by approximately \$64,500 with most of the reductions coming from a decrease in brine disposal services and the well repair and maintenance budgets.

Capital projects from the 2020-21 Financial Plan were mostly completed with the exception of the 8th Street Upper Aquifer well and the SCADA project. It is anticipated to complete the 8th Street well project during the FY2021-22 while implementation of the SCADA project has been deferred until FY2024-25. The proposed capital projects for the upcoming fiscal year are listed in the table below.

To keep with the adopted reserve policy, it is recommended to add \$57,000 to the General Contingency Reserve. With the recommended large capital expenditures looming for the next three fiscal years, increasing the Capital Outlay Reserve is not recommended at this time.

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

Fund 500 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,925,800.30	\$19,549.00
Expenditures			
Total Personnel	\$763,181.13	\$792,185.02	\$29,003.89
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,458,623.00	\$156,860.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$563,952.90	-\$4,595.10
TOTAL Expenditures	\$3,641,358.81	\$3,758,055.23	\$116,696.42
TOTAL Revenue	\$2,906,251.30	\$2,925,800.30	\$19,549.00
Net Revenue/Expenses		-\$832,254.93	

The CIP projects and summaries are as follows:

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	\$306,473.00	\$240K grant funding pending
	Sub-total		\$147,653.00	\$306,473.00	
	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	\$1,408,623.00	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			Vehicle Replacement TOTAL	\$50,000.00	
			TOTALS	\$1,458,623.00	

Fund 800 – Drainage

Major Requests: Proposed minor increases in Services and Supplies line items for increases in regulatory fees and drainage basin maintenance.

Impact to Budget: There will be an overall decrease in budget of \$24,775 mainly due to the deferral of the SCADA project to FY 2024-25.

Fund 800 – Summary

Revenues for Fund 800 decrease slightly based on the lower estimated income from investments (bank interest). Expenditures in Fund 800 remain mostly unchanged. Staff is recommending drainage enhancement project at the intersection 6th Street and El Moro with an estimated cost of \$15,000. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

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

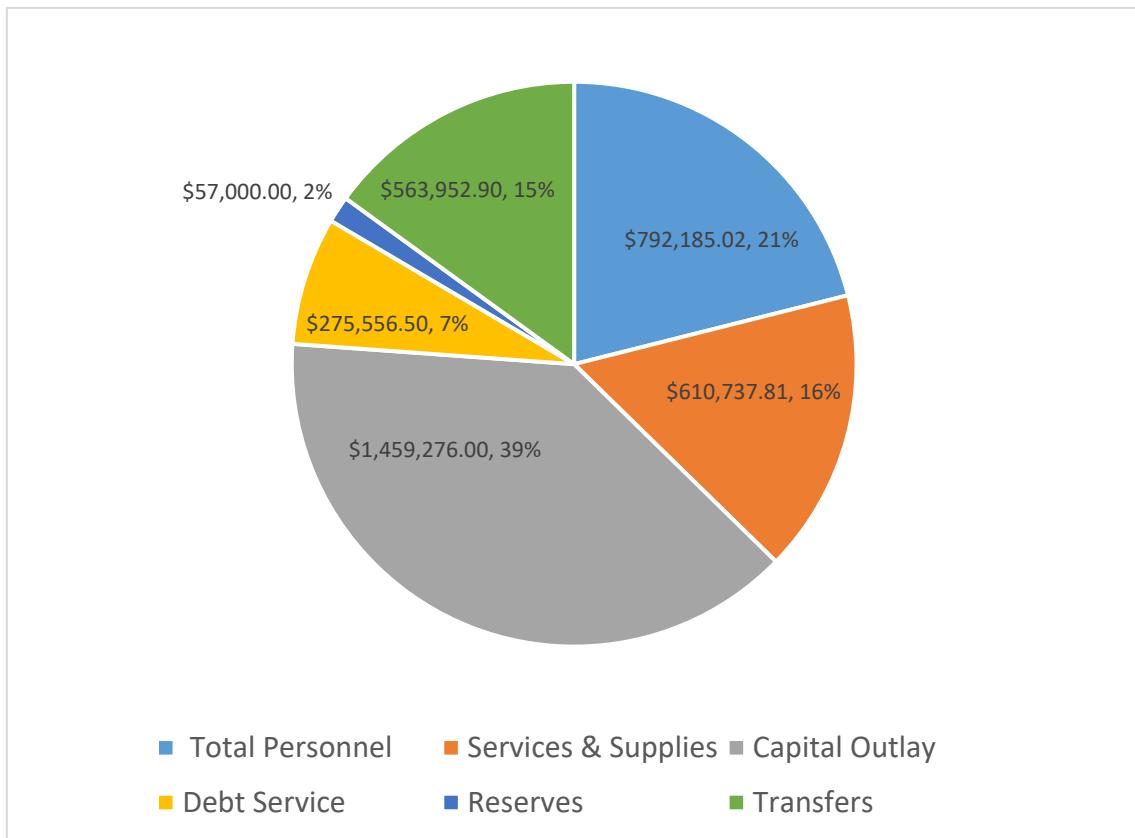
Fund 800 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$126,738.00	\$124,429.00	-\$2,309.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$26,251.96	\$29,584.24	\$3,332.28
Capital Outlay	\$43,000.00	\$15,000.00	-\$28,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,191.88	-\$107.49
TOTAL Expenditures	\$91,751.33	\$66,976.12	-\$24,775.21
TOTAL Revenue	\$126,738.00	\$124,429.00	-\$2,309.00
Net Revenue/Expenses	\$34,986.67	\$57,452.88	

Attachments

Line Item Details for Funds 500 & 800

FUND 500 - WATER

Fund 500 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,925,800.30	\$19,549.00
Expenditures			
Total Personnel	\$763,181.13	\$792,185.02	\$29,003.89
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,459,276.00	\$157,513.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$563,952.90	-\$4,595.10
TOTAL Expenditures	\$3,641,358.81	\$3,758,708.23	\$117,349.42
TOTAL Revenue	\$2,906,251.30	\$2,925,800.30	\$19,549.00
Net Revenue/Expenses		-\$832,907.93	



500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4035	Zone A Property Tax Revenue	174,551.83	91,951.30	91,951.30	
Total Property Taxes		174,551.83	91,951.30	91,951.30	
Grant Revenue					
4957	Govt Aid-Other Federal Aid & Reimbursments	3,294.12	0.00	0.00	
Total Grant Revenue		3,294.12	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	1,713,952.26	2,193,000.00	2,214,930.00	1% increase in water sales revenue
4102	Residential- Multi -Family- Water Sales	178,840.77	225,900.00	228,159.00	
4103	Commercial, Home Care, Retail-Water Sales	223,846.76	303,000.00	306,030.00	
4104	Irrigation- Water Sales	48,761.00	33,000.00	33,330.00	
4114	Water Other Service Revenues	80.00	1,000.00	1,000.00	
4931	Water Activation Fees	6,650.00	5,000.00	5,000.00	
4932	Penalties	16,633.90	20,000.00	20,000.00	
4933	Door Hangers/Locko ut Notices	295.00	12,000.00	12,000.00	
4937	NSF Fees	255.00	400.00	400.00	
Total Service Charges & Fees		2,189,314.69	2,793,300.00	2,820,849.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	11,736.20	1,000.00	1,000.00	Service upgrades, Surplus sales

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
	Total Other Revenues	11,735.20	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	
4510	Investment Income on	9,984.62	20,000.00	12,000.00	
	Total Use of Money & Property	9,984.62	20,000.00	12,000.00	
	Total Revenues	2,388,880.46	2,906,251.30	2,925,800.30	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8018	Holiday Pay	19,600.77	22,750.00	27,430.00	
8045	Overtime Pay	2,154.16	2,000.00	3,000.00	
8050	Administrative Leave Pay	1,342.92	2,900.00	2,550.00	
8051	Floating Holiday Pay	3,472.06	5,000.00	6,330.00	
8054	Salaries & Wages - Regular	286,780.72	415,000.00	440,500.00	
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	6,460.35	15,000.00	10,000.00	
8063	Standby Pay	14,799.54	20,618.00	20,830.00	
8066	Comp Time Used	12,951.01	15,752.00	18,000.00	
8081	Vacation Pay	20,207.06	25,000.00	20,000.00	
	Total Salaries/Wages	367,768.59	525,020.00	549,640.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,326.20	1,950.00	1,950.00	
5031	Disability Insurance	385.50	725.00	725.00	
5035	AD & D Insurance	269.09	440.00	440.00	
5040	LTD Insurance	2,506.09	4,050.00	4,050.00	
5050	Medicare - ER	5,568.50	9,000.00	9,000.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
5060	Cafeteria Plan - ER	43,645.57	70,020.00	70,020.00	
5070	Retirement ER - Regular	67,150.51	104,912.26	109,363.15	
5075	Retirees Medical - ER	1,421.11	1,700.00	1,776.00	
5102	CA Training Tax - ER	48.97	0.00	50.00	
5120	Workers Comp Insurance - ER	21,708.13	27,510.87	27,510.87	
5124	Retirement - ER - Tier 2	9,550.22	13,106.00	13,500.00	
Total Payroll Taxes & Benefits		153,579.89	233,414.13	238,385.02	
Employment Services					
5100	Unemployment Insurance - ER	3,268.98	4,000.00	4,000.00	
5103	Federal Unmpl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	587.00	587.00	0.00	
6230	Medical Exam	160.00	160.00	160.00	
Total Employment Services		4,015.98	4,747.00	4,160.00	
Total Personnel		525,364.46	763,181.13	792,185.02	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	845.86	2,600.00	2,600.00	
7248	Uniform Safety Boots	822.71	1,000.00	1,000.00	
Total Clothing & Uniform		1,668.57	3,600.00	3,600.00	
Services					
6100	Labor & Support-IT Services	3,465.30	5,300.00	5,000.00	
6110	IT Purchased Services	3,824.43	5,400.00	5,400.00	
7250	Water Quality Testing	20,845.00	28,000.00	28,000.00	
7255	Security Services	7,593.44	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
7321	Janitorial Cleaning & Supplies	600.14	850.00	850.00	
Total Contract Services		36,328.31	47,550.00	47,250.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,319.87	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	10,774.33	16,400.00	16,400.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	808.68	1,000.00	1,000.00	
Total Equipment & Tools		12,902.88	20,600.00	20,600.00	
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	100.00	200.00	300.00	
9153	Bad Debt Expense	132.76	0.00	0.00	
Total Financial Services		232.76	250.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	822.91	1,155.09	700.00	
6342	Fees - Regulatory	20,261.78	20,000.00	22,000.00	
6345	Property Taxes & Assess.	3,211.99	7,000.00	7,000.00	
7325	Insurance	56,085.81	56,085.81	56,085.81	
Total Ins., Lic. & Regulatory Fees		80,382.49	84,440.90	85,985.81	
Legal & Professional					
7318	Professional & Consulting BMC	49,695.83	125,000.00	120,000.00	
7320	Professional & Consulting Services	5,591.35	10,000.00	25,000.00	Development Impact Fee Study
7326	Legal Services	2,230.50	20,000.00	15,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
7340	Legal Notifications	208.74	1,000.00	1,000.00	
Total Legal & Professional		57,726.42	157,000.00	162,000.00	

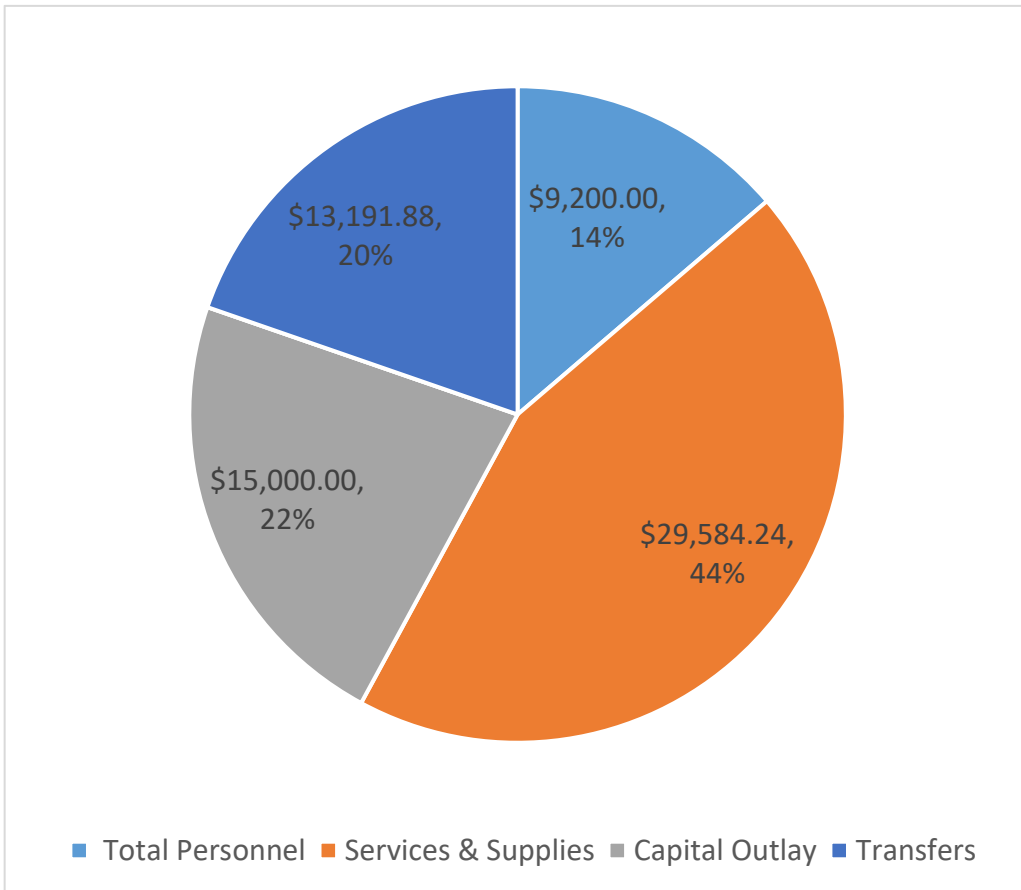
500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
Office/Operations					
6130	Computer Hardware	2,731.46	3,000.00	3,000.00	
6140	Computer Software	4,913.99	5,500.00	5,000.00	
7140	General Supplies & Minor Equipment	595.57	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	13,299.66	18,000.00	18,000.00	
7180	Billing Supplies, Forms &	0.00	2,200.00	2,200.00	
7226	Membership & Dues	2,226.21	3,000.00	5,000.00	
7230	Misc Small Parts &	4,010.83	3,600.00	5,000.00	
7237	Process Control & Treatment Supplies	5,331.08	25,000.00	12,500.00	
7239	Water Treatment	6,144.84	13,000.00	13,000.00	
7249	Safety Supplies	87.19	1,000.00	1,000.00	
Total Office/Operations		39,340.83	75,300.00	65,700.00	
Other Expenses					
7330	Misc Operating Expenses	39.73	250.00	250.00	
7348	Water Conservation Program	3,966.71	10,000.00	10,000.00	
Total Other Expense		4,006.44	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	2,237.38	3,500.00	3,500.00	
6025	Telephone	6,204.48	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	73,574.66	100,000.00	100,000.00	
8620	Gas Service	172.57	250.00	250.00	
8630	Trash Services	1,342.08	3,000.00	1,800.00	
8644	Disposal Services	28,692.00	35,000.00	18,000.00	
8670	Street Lighting	322.02	400.00	432.00	
Total Rent & Utilities		112,545.19	152,150.00	133,982.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
Repairs & Maintenance					
6405	R & M - Extinguishers	390.74	450.00	400.00	
6422	R & M - Hydrants	411.72	3,300.00	3,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	593.71	2,000.00	2,000.00	
6641	R & M - Wells	4,146.99	32,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	381.29	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	21.43	600.00	600.00	
6830	Paving & Concrete	5,124.97	9,000.00	9,000.00	
6900	R & M - Buildings & Structures	11,258.67	15,000.00	15,000.00	
7241	R & M - Water Distribution System	2,775.58	40,000.00	10,000.00	Reduced; sample stations already purchased
Total Repairs & Maintenance		25,105.10	104,750.00	60,700.00	
Travel & Training					
7323	Books, Publications & Subscriptions	206.03	250.00	250.00	
7324	Education & Training Fees	796.00	3,000.00	3,000.00	
8410	Certifications	370.00	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		1,372.03	4,120.00	4,120.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	988.43	1,000.00	1,600.00	
7211	Misc Fuel & Diesel	1,559.95	2,100.00	2,400.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
7220	Gasoline	3,891.24	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,926.24	6,000.00	6,000.00	
Total Vehicle Maintenance & Repairs		11,365.86	15,300.00	16,200.00	
Total Services & Supplies		382,976.88	675,310.90	610,737.81	
Capital Outlay					
9006	Infrastructure CIP	733,657.44	1,196,553.40	1,409,276.00	See revised CIP table in report
9059	Vehicles, Equipment, & Fixtures	106,170.90	105,208.88	50,000.00	Replace unit H
Total Capital Outlay		839,828.34	1,301,762.28	1,459,276.00	
Debt Service					
9022	Debt Service - Principal	170,833.56	170,833.56	170,833.56	
9023	Debt Service - Interest & Annual Fee	94,658.94	94,658.94	94,658.94	
9024	Loan Administration Fee	9,566.97	10,064.00	10,064.00	
Total Debt Service		275,059.47	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	426,411.00	568,548.00	563,952.90	
Total Transfers		426,411.00	568,548.00	563,952.90	
Total Expenditures		2,449,640.15	3,641,358.81	3,758,708.23	
Net Revenues over Expenditures			(735,107.51)	(832,907.93)	

FUND 800 - DRAINAGE

Fund 800 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$126,738.00	\$124,429.00	-\$2,309.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$26,251.96	\$29,584.24	\$3,332.28
Capital Outlay	\$43,000.00	\$15,000.00	-\$28,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,191.88	-\$107.49
TOTAL Expenditures	\$91,751.33	\$66,976.12	-\$24,775.21
TOTAL Revenue	\$126,738.00	\$124,429.00	-\$2,309.00
Net Revenue/Expenses	\$34,986.67	\$57,452.88	



800 - DRAINAGE

Fiscal YTD FY 2020-21 FY 2021-22
3/31/2021 Budget Budget

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D Property Taxes	17,028.04	26,074.00	26,665.00
	Total Property Taxes	17,028.04	26,074.00	26,665.00
Special Taxes & Assessments				
4400	Drainage Assessments	65,398.00	95,264.00	95,264.00
	Total Special Taxes & Assessments	65,398.00	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	1,745.95	5,400.00	2,500.00
	Total Use of Money & Property	1,745.95	5,400.00	2,500.00
	Total Revenues	84,171.99	126,738.00	124,429.00

EXPENDITURES

Personnel				
Salaries/Wages				
8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	3,731.81	9,000.00	9,000.00
	Total Salaries/Wages	3,731.81	9,200.00	9,200.00
	Total Personnel	3,731.81	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 FY 2020-21 FY 2021-22
3/31/2021 Budget Budget

Notes

**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	6,369.00	6,369.00	7,200.00	MS4 Permit & APCD Permits actual
6345	Property Taxes & Assessments Costs	241.72	241.72	250.00	
7325	Insurance	391.24	391.24	391.24	
	Total Insurance, Licenses & Regulatory Fees	7,001.96	7,001.96	7,841.24	

**Legal &
Professional**

7320	Professional & Consulting Services	0.00	2,000.00	3,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	0.00	2,500.00	3,500.00	

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	1,307.58	1,700.00	1,700.00	
6025	Telephone	205.12	250.00	250.00	
8610	Electric	1,234.45	2,200.00	2,200.00	
8670	Street Lighting	651.07	1,000.00	1,000.00	
	Total Rent & Utilities	3,398.22	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	1,176.43	500.00	500.00	

800 - DRAINAGE		Fiscal YTD 3/31/2021	FY 2020-21 Budget	FY 2021-22 Budget	Notes
6800	R & M - Grounds & Collection Systems	199.34	4,000.00	6,000.00	Stump grinding at Tierra basin and Eucalyptus trimming at Cabrillo basin
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
Total Repairs & Maintenance		1,412.98	7,050.00	9,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	100.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	0.00	
Total Travel & Training		0.00	1,150.00	750.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenanc	0.00	0.00	0.00	
7211	Misc Fuel & Diesel	586.14	550.00	467.00	
7220	Gasoline	972.81	1,300.00	1,276.00	
Total Vehicle Maintenance & Repairs		1,558.95	1,850.00	1,743.00	
Total Services & Supplies		13,372.11	26,251.96	29,584.24	
Capital Outlay					
9006	Infrastructure CIP	7,542.32	43,000.00	15,000.00	
Total Capital Outlay		7,542.32	43,000.00	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	9,974.52	13,299.37	13,191.88	
Total Transfers		9,974.52	13,299.37	13,191.88	
Total Expenditures		34,620.76	91,751.33	66,976.12	
Net Revenues over Expenditures		49,551.23	34,986.67	57,452.88	