

## OPERATING EXPENDITURES 2019/2020

INSTRUCTIONS: Yellow-shaded cells are for data entry; all other cells are locked except line item descriptions which can be changed if needed. Years 2 through 5 will be compounded automatically by the inflation factor.

| LINE   | GL#  | EXPENSES AND SOURCE OF FUNDS                      | BUDGETED            | ESTIMATED ACTUAL    | BUDGET VS EST. +/- | PROPOSED               |
|--|------|---|---------------------|---------------------|--------------------|------------------------|
|  |      |   | FY 18/19            | FY 18/19            | FY 18/19           | FY 19/20               |
| <b>OPERATIONS AND MAINTENANCE (O&amp;M) EXPENSES</b> |      |   |                     |                     |                    |                        |
|  | 5240 | Shop Building Rental                              | 25,200.00           | 25,200.00           | -                  | \$ 25,200.00           |
|  | 5005 | Water Testing                                     | 13,000.00           | 12,280.00           | 720.00             | \$ 14,000.00           |
|  | 5105 | Sewer Testing                                     | 22,000.00           | 21,105.00           | 895.00             | \$ 22,000.00           |
|  | 5010 | Water Maintenance                                 | 30,000.00           | 40,450.00           | (10,450.00)        | \$ 40,000.00           |
|  | 5011 | Wells Maintenance                                 | 17,000.00           | 22,330.00           | (5,330.00)         | \$ 20,000.00           |
|  | 5110 | Sewer Maintenance                                 | 45,000.00           | 45,965.00           | (965.00)           | \$ 45,000.00           |
|  | 5111 | WWTF Maintenance                                  | 50,000.00           | 58,505.00           | (8,505.00)         | \$ 42,000.00           |
|  | 5205 | Storm Drain Maintenance                           | 7,500.00            | 2,320.00            | 5,180.00           | \$ 5,000.00            |
|  | 5025 | Wells - TID                                       | 61,500.00           | 61,875.00           | (375.00)           | \$ 65,000.00           |
|  | 5125 | Sewer - TID                                       | 11,000.00           | 11,650.00           | (650.00)           | \$ 12,500.00           |
|  | 5124 | WWTF - TID  | 37,500.00           | 22,275.00           | 15,225.00          | \$ 25,000.00           |
|  | 5225 | Storm Drain - TID                                 | 10,000.00           | 8,325.00            | 1,675.00           | \$ 10,000.00           |
|  | 5355 | Administration - TID                              | 4,500.00            | 3,420.00            | 1,080.00           | \$ 4,500.00            |
|  | 5210 | Street Sweeping                                   | 27,225.00           | 27,225.00           | -                  | \$ 27,225.00           |
|  | 5020 | Water - Vehicle Fuel & Maintenance                | 15,000.00           | 15,120.00           | (120.00)           | \$ 18,000.00           |
|  | 5120 | Sewer - Vehicle Fuel & Maintenance                | 15,000.00           | 15,120.00           | (120.00)           | \$ 18,000.00           |
|  | 5220 | Storm Drain - Vehicle Fuel & Maintenance          | 2,500.00            | 1,930.00            | 570.00             | \$ 3,000.00            |
|  | 5026 | Water Annual Fees                                 | 25,000.00           | 8,700.00            | 16,300.00          | \$ 15,000.00           |
|  | 5126 | Sewer Annual Fees                                 | 30,000.00           | 29,515.00           | 485.00             | \$ 32,000.00           |
|  | 5330 | Postage   | 11,000.00           | 11,155.00           | (155.00)           | \$ 12,000.00           |
|  | 5322 | Shop - Supplies/Equipment                         | 9,000.00            | 6,410.00            | 2,590.00           | \$ 9,000.00            |
|  | 5320 | Office Supplies/Equipment                         | 20,000.00           | 19,730.00           | 270.00             | \$ 20,000.00           |
|  | 5321 | IT - Information Technology                       | 25,000.00           | 23,385.00           | 1,615.00           | \$ 25,000.00           |
|  | 5325 | Property Taxes                                    | 0.00                | 145.00              | (145.00)           | \$ 200.00              |
|  | 5327 | Merchant Bank Fees                                | 6,000.00            | 6,065.00            | (65.00)            | \$ 6,500.00            |
|  | 5345 | Telephone   | 8,000.00            | 8,610.00            | (610.00)           | \$ 8,600.00            |
|  | 5365 | Uniforms  | 4,000.00            | 4,100.00            | (100.00)           | \$ 3,500.00            |
|  | 5360 | PG&E  | 2,000.00            | 1,675.00            | 325.00             | \$ 2,500.00            |
|  | 5350 | Garbage   | 2,000.00            | 1,580.00            | 420.00             | \$ 2,000.00            |
|  | 5030 | Water Salaries                                    | 81,500.00           | 88,350.00           | (6,850.00)         | \$ 97,500.00           |
|  | 5130 | Sewer Salaries                                    | 131,000.00          | 134,000.00          | (3,000.00)         | \$ 132,000.00          |
|  | 5230 | Storm Drain Salaries                              | 8,200.00            | 7,950.00            | 250.00             | \$ 9,500.00            |
|  | 5370 | Administrative Salaries                           | 125,000.00          | 120,170.00          | 4,830.00           | \$ 130,000.00          |
|  | 5375 | Employee Health Insurance                         | 75,000.00           | 41,850.00           | 33,150.00          | \$ 70,000.00           |
|  | 5377 | Employee Retirement Plan                          | 24,200.00           | 24,365.00           | (165.00)           | \$ 25,400.00           |
|  | 5380 | Director Fees                                     | 7,800.00            | 8,400.00            | (600.00)           | \$ 8,400.00            |
|  |      | <b>Total O&amp;M Expenses:</b>                    | <b>988,625.00</b>   | <b>941,250.00</b>   |                    | <b>\$ 1,005,525.00</b> |
| <b>GENERAL AND ADMINISTRATIVE EXPENSES</b>           |      |   |                     |                     |                    |                        |
|  | 5310 | Engineering - General Services                    | 15,000.00           | 6,435.00            | 8,565.00           | \$ 15,000.00           |
|  | 5305 | Legal - General Services                          | 25,000.00           | 17,830.00           | 7,170.00           | \$ 25,000.00           |
|  | 5315 | Audit & Accounting Services                       | 9,000.00            | 6,550.00            | 2,450.00           | \$ 8,000.00            |
|  | 5317 | General Insurance                                 | 11,000.00           | 13,940.00           | (2,940.00)         | \$ 15,000.00           |
|  | 5318 | Insurance (Worker's Comp.)                        | 12,000.00           | 11,725.00           | 275.00             | \$ 14,000.00           |
|  | 5335 | Seminar/Class Fees                                | 5,000.00            | 2,920.00            | 2,080.00           | \$ 5,000.00            |
|  | 5340 | Association Dues                                  | 7,000.00            | 6,000.00            | 1,000.00           | \$ 7,000.00            |
|  | 5319 | Studies/Surveys                                   | 40,000.00           | 1,280.00            | 38,720.00          | \$ 45,000.00           |
|  | 5387 | Employer Taxes - Fed & State                      | 28,620.00           | 29,770.00           | (1,150.00)         | \$ 33,395.00           |
|  | 5045 | Groundwater Association Contribution              | 10,000.00           | 11,150.00           | (1,150.00)         | \$ 10,000.00           |
|  |      | <b>Total General and Administrative Expenses:</b> | <b>162,620.00</b>   | <b>98,606.00</b>    |                    | <b>\$ 177,395.00</b>   |
| <b>FUND TRANSFERS</b>                                |      |   |                     |                     |                    |                        |
|  | 1455 | Water Project Fund                                | 142,800.00          | 142,800.00          | -                  | \$ 142,800.00          |
|  | 1440 | Repayment Fund - WWTF                             | 168,000.00          | 168,000.00          | -                  | \$ 168,000.00          |
|  | 1430 | Sewer Asset Reserve Fund                          | 36,000.00           | 36,000.00           | -                  | \$ 36,000.00           |
|  | 1465 | Water Replacement Fund                            | 36,000.00           | 36,000.00           | -                  | \$ 36,000.00           |
|  | 1465 | Sewer Replacement Fund                            | 24,000.00           | 24,000.00           | -                  | \$ 24,000.00           |
|  | 1465 | Storm Drain Replacement Fund                      | 24,000.00           | 24,000.00           | -                  | \$ 24,000.00           |
|  |      | <b>Total Fund Transfer Expenses:</b>              | <b>430,800.00</b>   | <b>430,800.00</b>   |                    | <b>\$ 430,800.00</b>   |
|  |      | <b>TOTAL EXPENSES:</b>                            | <b>1,582,045.00</b> | <b>1,470,656.00</b> | <b>102,395.00</b>  | <b>\$ 1,613,720.00</b> |

**FINAL**