

**OPERATING EXPENDITURES 2020/2021**

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.

ESTIMATED BUDGET VS  
BUDGETED ACTUAL EST. +/- PROPOSED

LINE	GL#	EXPENSES AND SOURCE OF FUNDS	FY 19/20	FY 19/20	FY 19/20	FY 20/21
<b>OPERATIONS AND MAINTENANCE (O&amp;M) EXPENSES</b>						
		Equipment Purchases (New pickup; Utility Billing Program)	-	-	-	70,000.00
		Water Meters - Subdivision Projects	-	-	-	-
5240		Shop Building Rental	25,200.00	25,200.00	-	25,200.00
5005		Water Testing	14,000.00	14,695.00	(695.00)	14,000.00
5105		Sewer Testing	22,000.00	21,295.00	705.00	20,000.00
5010		Water Maintenance	40,000.00	50,655.00	(10,655.00)	40,000.00
5011		Wells Maintenance	20,000.00	28,200.00	(8,200.00)	20,000.00
5110		Sewer Maintenance	45,000.00	36,845.00	8,155.00	40,000.00
5111		WWTF Maintenance	42,000.00	77,650.00	(35,650.00)	45,000.00
5205		Storm Drain Maintenance	5,000.00	7,455.00	(2,455.00)	5,000.00
5025		Wells - TID	65,000.00	66,655.00	(1,655.00)	68,000.00
5125		Sewer - TID	12,500.00	13,995.00	(1,495.00)	15,600.00
5124		WWTF - TID	25,000.00	21,180.00	3,820.00	25,000.00
5225		Storm Drain - TID	10,000.00	6,695.00	3,305.00	10,000.00
5355		Administration - TID	4,500.00	3,145.00	1,355.00	4,000.00
5210		Street Sweeping	27,225.00	27,225.00	-	27,575.00
5020		Water - Vehicle Fuel & Maintenance	18,000.00	25,140.00	(7,140.00)	25,000.00
5120		Sewer - Vehicle Fuel & Maintenance	18,000.00	25,140.00	(7,140.00)	25,000.00
5220		Storm Drain - Vehicle Fuel & Maintenance	3,000.00	3,205.00	(205.00)	4,800.00
5026		Water Annual Fees	15,000.00	8,805.00	6,195.00	15,000.00
5126		Sewer Annual Fees	32,000.00	33,885.00	(1,885.00)	35,000.00
5330		Postage	12,000.00	11,315.00	685.00	12,000.00
5322		Shop - Supplies	9,000.00	7,280.00	1,720.00	9,000.00
5320		Office Supplies/Equipment	20,000.00	14,530.00	5,470.00	20,000.00
5321		IT - Information Technology	25,000.00	25,250.00	(250.00)	25,000.00
5325		Property Taxes	200.00	160.00	40.00	200.00
5327		Merchant Bank Fees	6,500.00	4,710.00	1,790.00	6,000.00
5345		Telephone	8,600.00	9,385.00	(785.00)	8,600.00
5365		Uniforms	3,500.00	3,260.00	240.00	3,500.00
5360		PG&E	2,500.00	1,385.00	1,115.00	2,500.00
5350		Garbage	2,000.00	1,590.00	410.00	2,000.00
5030		Water Salaries	97,500.00	98,190.00	(690.00)	120,500.00
5130		Sewer Salaries	132,000.00	129,200.00	2,800.00	150,500.00
5230		Storm Drain Salaries	9,500.00	6,415.00	3,085.00	10,000.00
5370		Administrative Salaries	130,000.00	133,690.00	(3,690.00)	138,000.00
5375		Employee Health Insurance	70,000.00	55,845.00	14,155.00	70,000.00
5377		Employee Retirement Plan	25,400.00	25,020.00	380.00	29,330.00
5380		Director Fees	8,400.00	8,200.00	200.00	8,400.00
		<b>Total O&amp;M Expenses:</b>	<b>1,005,525.00</b>	<b>1,032,490.00</b>		<b>1,149,705.00</b>
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>						
5310		Engineering - General Services	15,000.00	14,850.00	150.00	18,000.00
5305		Legal - General Services	25,000.00	25,755.00	(755.00)	22,000.00
5315		Audit & Accounting Services	8,000.00	6,700.00	1,300.00	8,000.00
5317		General Insurance	15,000.00	15,110.00	(110.00)	17,000.00
5318		Insurance (Worker's Comp.)	14,000.00	15,000.00	(1,000.00)	16,000.00
5335		Seminar/Class Fees	5,000.00	4,640.00	360.00	5,000.00
5340		Association Dues	7,000.00	6,390.00	610.00	7,000.00
5319		Studies/Surveys	45,000.00	51,480.00	(6,480.00)	15,000.00
5387		Employer Taxes - Fed & State	33,395.00	31,420.00	1,975.00	35,000.00
5045		Groundwater Association Contribution	10,000.00	11,555.00	(1,555.00)	12,000.00
		<b>Total General and Administrative Expenses:</b>	<b>177,395.00</b>	<b>182,900.00</b>		<b>155,000.00</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>1,613,720.00</b>	<b>1,646,190.00</b>	<b>(32,470.00)</b>	<b>1,735,505.00</b>