

North Coast County Water District
Table 3 - Detailed Mid-Year Budget Review: FY 2019-2020

| | <u>FY 2019-20</u> <u>Budget</u> | <u>Mid-Year Total</u> <u>Jul. '19 - Dec. '19</u> | <u>Requested</u> <u>Adjustments</u> | <u>Year End</u> <u>Estimate</u> | <u>Percent</u> <u>Change</u> |
|--|------------------------------------|---|--|------------------------------------|---------------------------------|
| Ordinary Revenues/Expenses | | | | | |
| Operating Revenues | | | | | |
| 4110 · Residential Water Sales | 5,800,000.00 | 3,263,776.18 | | 5,800,000.00 | 0% |
| 4110001 · Residential Service Charges | 3,350,000.00 | 1,687,980.21 | | 3,350,000.00 | 0% |
| 4120 · Business Water Sales | 780,000.00 | 406,535.46 | | 780,000.00 | 0% |
| 4120001 · Business Service Charges | 129,000.00 | 66,722.72 | | 129,000.00 | 0% |
| 4140 · Multi-Units Water Sales | 1,250,000.00 | 646,030.13 | | 1,250,000.00 | 0% |
| 4140001 · Multi-Units Service Charges | 140,000.00 | 73,344.09 | | 140,000.00 | 0% |
| 4170 · Other Public, Portables, etc. | 500,000.00 | 260,788.68 | | 500,000.00 | 0% |
| 4170001 · Other Public Service Charges | 68,000.00 | 33,935.43 | | 68,000.00 | 0% |
| 4180 · Irrigation | 275,000.00 | 197,728.88 | | 275,000.00 | 0% |
| 4180001 · Irrigation Service Charges | 44,000.00 | 22,133.21 | | 44,000.00 | 0% |
| 4185 · Recycled Water Sales | 100,000.00 | 93,824.66 | 20,000.00 | 120,000.00 | 20% |
| 4185001 · Recycled Water Service Charges | 12,500.00 | 6,758.99 | | 12,500.00 | 0% |
| 4210 · Fire Standbys (Fire Protection) | 57,000.00 | 26,355.36 | | 57,000.00 | 0% |
| 4230 · Water Connections | 25,000.00 | 32,164.34 | 25,000.00 | 50,000.00 | 100% |
| 4240 · Renewal of Service Fees | 24,000.00 | 11,856.00 | | 24,000.00 | 0% |
| 4260 · Late Charges | 70,000.00 | 35,160.00 | | 70,000.00 | 0% |
| 4870 · Miscellaneous Income | 40,000.00 | 36,062.32 | 10,000.00 | 50,000.00 | 25% |
| Total Operating Revenues | <u>12,664,500.00</u> | <u>6,901,156.66</u> | <u>55,000.00</u> | <u>12,719,500.00</u> | <u>0.4%</u> |
| Expenses | | | | | |
| 130 · Administration Expenses | | | | | |
| Administration - Directors | | | | | |
| 5645130 · Directors Health Insurance | 110,000.00 | 52,732.49 | | 110,000.00 | 0% |
| 5940130 · Directors Fees | 10,000.00 | 10,200.00 | 5,000.00 | 15,000.00 | 50% |
| 5942130 · Directors Convention & Travel | 7,000.00 | 4,144.51 | | 7,000.00 | 0% |
| Total Administration - Directors | <u>127,000.00</u> | <u>67,077.00</u> | <u>5,000.00</u> | <u>132,000.00</u> | <u>3.9%</u> |
| Administration Employee Development | | | | | |
| 5625130 · Meetings & Conferences | 1,500.00 | 404.09 | 1,000.00 | 2,500.00 | 67% |
| 5635130 · Staff Training | 2,000.00 | 1,150.00 | | 2,000.00 | 0% |
| Total Administration Employee Development | <u>3,500.00</u> | <u>1,554.09</u> | <u>1,000.00</u> | <u>4,500.00</u> | <u>28.6%</u> |

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|--|------------------------------------|---|--|------------------------------------|---------------------------------|
| Administration Operations | | | | | |
| 5514130 · Online Payment Fees | 90,000.00 | 48,965.58 | | 90,000.00 | 0% |
| 5522130 · Bad Debt Write Off | 25,000.00 | 4,859.69 | | 25,000.00 | 0% |
| 5620130 · Advertising | 2,000.00 | 4,666.44 | 6,000.00 | 8,000.00 | 300% |
| 5621130 · Printing & Office Supplies | 10,000.00 | 5,423.74 | | 10,000.00 | 0% |
| 5230130 · Utilities | 22,000.00 | 12,114.55 | | 22,000.00 | 0% |
| 5623130 · Telephone | 5,000.00 | 2,176.98 | | 5,000.00 | 0% |
| 5624130 · Janitor & Gardener | 16,000.00 | 8,293.11 | | 16,000.00 | 0% |
| 5626130 · Dues & Memberships | 40,000.00 | 30,231.00 | | 40,000.00 | 0% |
| 5626130A · BAWSCA Dues | 75,000.00 | 36,228.00 | | 75,000.00 | 0% |
| 5627130 · Postage | 35,000.00 | 16,653.90 | | 35,000.00 | 0% |
| 5628130 · General Manager Expenses | 500.00 | 48.00 | 2,000.00 | 2,500.00 | 400% |
| 5630130 · Insurance | 70,000.00 | 41,643.10 | 15,000.00 | 85,000.00 | 21% |
| 5631130 · Office Bldg. Maintenance & Repairs | 5,000.00 | 3,929.72 | | 5,000.00 | 0% |
| 5637130 · Billing Software Support | 65,000.00 | 35,960.43 | 5,000.00 | 70,000.00 | 8% |
| 5650130 · Office Equip. Repair & Maintenance | 10,000.00 | 10,719.55 | 5,000.00 | 15,000.00 | 50% |
| 5655130 · Office Equip. Lease & Maintenance | 7,000.00 | 3,929.14 | | 7,000.00 | 0% |
| 5661130 · Uniforms | 1,800.00 | 435.34 | | 1,800.00 | 0% |
| 5685130 · Water Ed/Community Services | 10,000.00 | 11,227.64 | 5,000.00 | 15,000.00 | 50% |
| 5687130 · Water Conservation | 25,000.00 | 7,287.69 | | 25,000.00 | 0% |
| 5720130 · Taxes & Assessments | 2,000.00 | 1,930.97 | | 2,000.00 | 0% |
| 5725130 · Rebate Programs | 65,000.00 | 9,476.64 | | 65,000.00 | 0% |
| 5730130 · Miscellaneous Expenses | 5,000.00 | 1,318.62 | | 5,000.00 | 0% |
| 5732130 · License & Certificates | 700.00 | 270.00 | | 700.00 | 0% |
| 5733130 · Meals & Entertainment | 1,000.00 | 527.86 | | 1,000.00 | 0% |
| 5734130 · Travel & Lodging | 500.00 | 51.58 | | 500.00 | 0% |
| 5735130 · Employee Rec. Dinner Awards | 1,500.00 | - | | 1,500.00 | 0% |
| Total Administration Operations | <u>590,000.00</u> | <u>298,369.27</u> | <u>38,000.00</u> | <u>628,000.00</u> | <u>6.4%</u> |

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|---|------------------------------------|---|--|------------------------------------|---------------------------------|
| Administration Professional Fees | | | | | |
| 5680130 · Engineering | 25,000.00 | 1,052.00 | | 25,000.00 | 0% |
| 5681130 · Legal Fees | 60,000.00 | 67,007.50 | 75,000.00 | 135,000.00 | 125% |
| 5682130 · Auditing & Accounting Fees | 21,000.00 | 19,460.00 | (1,000.00) | 20,000.00 | -5% |
| 5683130 · Misc. Professional Fees | 50,000.00 | 83,651.85 | 60,000.00 | 110,000.00 | 120% |
| Total Administration Profession, Fees | <u>156,000.00</u> | <u>171,171.35</u> | <u>134,000.00</u> | <u>290,000.00</u> | <u>85.9%</u> |
| Administration Salaries & Benefits | | | | | |
| 5111130 · Regular Salary | 799,000.00 | 336,226.44 | (99,000.00) | 700,000.00 | -12% |
| 5112130 · Overtime | 10,000.00 | 8,875.42 | 8,000.00 | 18,000.00 | 80% |
| 5640130 · Payroll Taxes | 60,000.00 | 32,284.65 | | 60,000.00 | 0% |
| 5641130 · Workers Compensation | 50,000.00 | 58,010.60 | 8,100.00 | 58,100.00 | 16% |
| 5642130 · Health Insurance | 123,000.00 | 37,121.45 | (23,000.00) | 100,000.00 | -19% |
| 5642130A · Retiree's Health Insurance | 300,000.00 | 161,354.72 | 25,000.00 | 325,000.00 | 8% |
| 5643130 · CalPERS Retirement | 550,000.00 | 302,132.57 | | 550,000.00 | 0% |
| 5644130 · Retiree COLA Benefit | 115,000.00 | 48,364.86 | | 115,000.00 | 0% |
| 5646130 · Life Insurance | 14,000.00 | 6,053.96 | | 14,000.00 | 0% |
| 5647130 · Employee Welfare | 500.00 | 120.00 | 2,500.00 | 3,000.00 | 500% |
| Total Administration Salaries & Benefits | <u>2,021,500.00</u> | <u>990,544.67</u> | <u>(78,400.00)</u> | <u>1,943,100.00</u> | <u>-3.9%</u> |
| 5800130 · Bond-Debt Service | 136,875.00 | 68,469.94 | | 136,875.00 | 0% |
| Total 130 · Administration Expenses | <u>3,034,875.00</u> | <u>1,597,186.32</u> | <u>99,600.00</u> | <u>3,134,475.00</u> | <u>3.3%</u> |

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|---|------------------------------------|---|--|------------------------------------|---------------------------------|
| 120 · Distribution Expenses | | | | | |
| Distribution - Operations | | | | | |
| 5230120 · Utilities | 40,000.00 | 25,061.14 | | 40,000.00 | 0% |
| 5314120 · Other Services - Misc. | 5,000.00 | 4,785.38 | | 5,000.00 | 0% |
| 5315120 · Contract Services | 15,000.00 | 9,347.09 | | 15,000.00 | 0% |
| 5350120 · Tools & Equipment | 6,000.00 | 1,347.42 | | 6,000.00 | 0% |
| 5410120 · Meters | 35,000.00 | 2,506.73 | | 35,000.00 | 0% |
| 5412120 · Operating Supplies | 4,000.00 | 941.64 | | 4,000.00 | 0% |
| 5420120 · Inventory | 65,000.00 | 33,747.68 | | 65,000.00 | 0% |
| 5621120 · Office Supplies | 1,000.00 | 737.29 | | 1,000.00 | 0% |
| 5623120 · Telephone | 14,000.00 | 6,742.12 | | 14,000.00 | 0% |
| 5661120 · Uniforms & Safety Equipment | 10,000.00 | 124.39 | | 10,000.00 | 0% |
| 5670120 · Distribution Repairs & Maintenance | 45,000.00 | 24,026.63 | | 45,000.00 | 0% |
| 5730120 · Misc. Supplies/Expenses | 3,000.00 | 1,549.19 | | 3,000.00 | 0% |
| 5750120 · Recycled Water Operations | 7,000.00 | 4,019.67 | | 7,000.00 | 0% |
| Total Distribution - Operations | <u>250,000.00</u> | <u>114,936.37</u> | - | <u>250,000.00</u> | 0% |
| Distribution Salaries & Benefits | | | | | |
| 5111120 · Regular Salary | 825,000.00 | 324,870.40 | | 825,000.00 | 0% |
| 5112120 · Overtime | 25,000.00 | 14,347.20 | | 25,000.00 | 0% |
| 5113120 · Duty | 63,000.00 | 31,058.63 | | 63,000.00 | 0% |
| 5640120 · Payroll Taxes | 70,000.00 | 30,871.03 | | 70,000.00 | 0% |
| 5642120 · Health Insurance | 150,000.00 | 76,279.88 | | 150,000.00 | 0% |
| Total Distribution Salaries & Benefits | <u>1,133,000.00</u> | <u>477,427.14</u> | - | <u>1,133,000.00</u> | 0% |
| Total 120 · Distribution Expenses | <u>1,383,000.00</u> | <u>592,363.51</u> | - | <u>1,383,000.00</u> | 0% |
| 110 · Plant Expenses | | | | | |
| Plant Operations | | | | | |
| 5130110 · Water Purchases - SFPUC | 5,301,700.00 | 2,665,691.58 | | 5,301,700.00 | 0% |
| 5230110 · Utilities | 226,000.00 | 158,516.29 | 94,000.00 | 320,000.00 | 42% |
| 5312110 · Lab | 20,000.00 | 15,199.74 | 5,000.00 | 25,000.00 | 25% |
| 5314110 · Regulatory Fees | 90,000.00 | 92,212.40 | 2,500.00 | 92,500.00 | 3% |
| 5350110 · Tools & Equipment | 4,000.00 | 50.90 | | 4,000.00 | 0% |
| 5412110 · Operating Supplies | 3,500.00 | 138.56 | | 3,500.00 | 0% |
| 5623110 · Telephone | 1,200.00 | 1,166.97 | 1,200.00 | 2,400.00 | 100% |
| 5629110 · Vehicle Maintenance | 25,000.00 | 3,020.51 | | 25,000.00 | 0% |
| 5632110 · Fuel | 45,000.00 | 17,883.28 | (5,000.00) | 40,000.00 | -11% |
| 5661110 · Uniforms & Safety Equipment | 2,000.00 | 904.71 | | 2,000.00 | 0% |
| 5670110 · Plant Repair & Maintenance | 20,000.00 | 1,872.04 | | 20,000.00 | 0% |

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| | FY 2019-20 Budget | Mid-Year Total Jul. '19 - Dec. '19 | Requested Adjustments | Year End Estimate | Percent Change |
|--|------------------------------|---|----------------------------------|------------------------------|---------------------------|
| Total Plant Operations | 5,738,400.00 | 2,956,656.98 | 97,700.00 | 5,836,100.00 | 1.7% |
| Plant Salaries & Benefits | | | | | |
| 5111110 · Regular Salary | 177,000.00 | 64,021.60 | (44,250.00) | 132,750.00 | -25% |
| 5112110 · Overtime | 700.00 | - | | 700.00 | 0% |
| 5640110 · Payroll taxes | 14,000.00 | 5,115.72 | (3,500.00) | 10,500.00 | -25% |
| 5642110 · Health Insurance | 35,000.00 | 9,158.79 | (5,000.00) | 30,000.00 | -14% |
| Total Plant Salaries & Benefits | <u>226,700.00</u> | <u>78,296.11</u> | <u>(52,750.00)</u> | <u>173,950.00</u> | -23.3% |
| Total 110 · Plant Expenses | <u>5,965,100.00</u> | <u>3,034,953.09</u> | <u>44,950.00</u> | <u>6,010,050.00</u> | 0.8% |
| Total Administrative, Distribution & Plant Expenses | <u>10,382,975.00</u> | <u>5,224,502.92</u> | <u>144,550.00</u> | <u>10,527,525.00</u> | 1.4% |
| Total Operating Expense | <u>10,382,975.00</u> | <u>5,224,502.92</u> | <u>144,550.00</u> | <u>10,527,525.00</u> | 1.4% |
| Net Operating Income (Loss) | <u>2,281,525.00</u> | <u>1,676,653.74</u> | <u>(89,550.00)</u> | <u>2,191,975.00</u> | -3.9% |
| Non-Operating Revenues/(Expenses) | | | | | |
| 4910 · Revenue from Leases of Property | 226,600.00 | 111,245.70 | | 226,600.00 | 0% |
| 4920 · Interest Revenues | 75,000.00 | 63,328.62 | 45,000.00 | 120,000.00 | 60% |
| 4930 · Taxes and Assessments | 385,000.00 | 530,621.05 | 615,000.00 | 1,000,000.00 | 160% |
| 4977 · Gain on Sale of Assets | - | 3,809.21 | | - | NA |
| 4980 · Transmission & Storage | 50,000.00 | 50,170.00 | 25,000.00 | 75,000.00 | 50% |
| 5910 · Interest Expense | - | (1,110.00) | | - | NA |
| Total Non-Operating Revenues | <u>736,600.00</u> | <u>758,064.58</u> | <u>685,000.00</u> | <u>1,421,600.00</u> | 93% |
| Net Income (Loss) | <u>3,018,125.00</u> | <u>2,434,718.32</u> | <u>595,450.00</u> | <u>3,613,575.00</u> | 20% |