

**FY 2020/2021
Budget Overview**

	<u>Budget FY</u> <u>19/20</u>	<u>(Revised)</u> <u>Budget FY</u> <u>19/20</u>	<u>Interim</u> <u>Proposed</u> <u>Budget FY</u> <u>20/21</u>
Revenues	\$ 13,401,100	\$ 14,141,100	\$ 14,141,000
Expenditures			
110 - Plant	\$ 5,965,100	\$ 6,006,262	\$ 5,926,900
120 - Distribution	\$ 1,383,000	\$ 1,383,000	\$ 1,450,500
130 - Administration	\$ 3,412,000	\$ 3,476,011	\$ 3,487,725
Total Operating Expenses	\$ 10,760,100	\$ 10,865,273	\$ 10,865,125
Contribution to Reserves	\$ 2,641,000	\$ 3,275,827	\$ 3,275,875
Total	\$ 13,401,100	\$ 14,141,100	\$ 14,141,000

Revenue

Acct #	Description	19/20 Budget	19/20 Revised Budget	3/30/2020	% Received	20/21 Proposed	% Increase (Decrease)
4110	Residential Water Sales	5,800,000	5,800,000	4,597,343	79.3%	5,945,000	2.5%
4110-1	Residential Service	3,350,000	3,350,000	2,568,282	76.7%	3,433,750	2.5%
4140	Multi-Unit Sales	1,250,000	1,250,000	886,678	70.9%	1,265,500	1.2%
4140-1	Multi-Unit Service	140,000	140,000	102,106	72.9%	141,750	1.3%
4120	Commercial Water Sales	780,000	780,000	572,801	73.4%	780,000	0.0%
4120-1	Commercial Service	129,000	129,000	98,803	76.6%	129,000	0.0%
4170	Public Sales	500,000	500,000	335,231	67.0%	500,000	0.0%
4170-1	Public Service	68,000	68,000	47,201	69.4%	68,000	0.0%
4180	Irrigation	275,000	275,000	234,181	85.2%	281,750	2.5%
4180-1	Irrigation Service	44,000	44,000	33,578	76.3%	45,000	2.3%
4185	Recycled Water	100,000	120,000	99,008	82.5%	120,000	0.0%
4185-1	Recycled Water Service	12,500	12,500	9,048	72.4%	12,750	2.0%
4210	Fire Standby	57,000	57,000	40,513	71.1%	58,500	2.6%
4230	Water Connections	25,000	50,000	39,451	78.9%	25,000	-50.0%
4240	Renewal of Service Fees	24,000	24,000	17,009	70.9%	23,000	-4.2%
4260	Late Fee Charge	70,000	70,000	46,080	65.8%	35,000	-50.0%
4910	Revenue from Leases	226,600	226,600	168,047	74.2%	232,000	2.4%
4920	Interest Revenues	75,000	120,000	121,659	101.4%	120,000	0.0%
4930	Taxes & Assessments	385,000	1,000,000	776,160	77.6%	800,000	-20.0%
4970	Miscellaneous Income	40,000	50,000	47,485	95.0%	50,000	0.0%
SUB-TOTAL		13,351,100	14,066,100	10,840,664	77.1%	14,066,000	0.0%
NON-OPERATING REVENUE							
4980	Trans & Storage	50,000	75,000	57,112	76.1%	75,000	0.0%
TOTAL		13,401,100	14,141,100	10,897,776	77.1%	14,141,000	0.0%

Expense Plant 110

Acct.#	Description	19/20 Budget	19/20 Revised Budget	Spending as of 3/30/2020	% Spent	20/21 Proposed	% Increase (Decrease)
5111-110	Regular Salary	177,000	132,750	94,111	70.9%	200,000	50.7%
5112-110	Overtime	700	700	228	32.5%	700	0.0%
5640-110	Payroll Taxes	14,000	10,500	7,435	70.8%	17,000	61.9%
5642-110	Health Insurance	35,000	31,500	14,218	45.1%	45,000	42.9%
SUB-TOTAL		226,700	175,450	115,992	66.1%	262,700	49.7%
5130-110	Water Purchases-SF	4,750,000	4,750,000	3,455,850	72.8%	4,750,000	0.0%
	Water Service	40,700	40,700	30,519	75.0%	40,700	0.0%
	BAWCA Surcharge	511,000	511,000	383,076	75.0%	432,000	-15.5%
5230-110	Utilities	226,000	320,000	206,514	64.5%	250,000	-21.9%
5312-110	Lab	20,000	20,000	23,960	119.8%	20,000	0.0%
5314-110	Regulatory Fees	90,000	92,212	92,892	100.7%	95,000	3.0%
5350-110	Tools & Repair	4,000	4,000	96	2.4%	3,000	-25.0%
5412-110	Operating Supplies	3,500	3,500	147	4.2%	2,500	-28.6%
5623-110	Telephone	1,200	2,400	1,567	65.3%	2,000	-16.7%
5629-110	Vehicle Maintenance	25,000	25,000	5,984	23.9%	20,000	-20.0%
5632-110	Fuel	45,000	40,000	24,225	60.6%	32,000	-20.0%
5661-110	Uniforms & Safety Equip	2,000	2,000	905	45.2%	2,000	0.0%
5670-110	Plant Repair & Maint.	20,000	20,000	1,959	9.8%	15,000	-25.0%
SUB-TOTAL		5,738,400	5,830,812	4,227,694	72.5%	5,664,200	-2.9%
TOTAL		5,965,100	6,006,262	4,343,686	72.3%	5,926,900	-1.3%

Expense Distribution 120

Acct.#	Description	19/20 Budget	19/20 Revised Budget	Spending as of 3/30/2020	% Spent	20/21 Proposed	% Increase (Decrease)
5111-120	Regular Salary	825,000	825,000	545,373	66.1%	886,000	7.4%
5112-120	Overtime	25,000	25,000	18,412	73.6%	30,000	20.0%
5113-120	Duty	63,000	63,000	46,702	74.1%	64,000	1.6%
5640-120	Payroll Taxes	70,000	70,000	49,247	70.4%	70,000	0.0%
5642-120	Health Insurance	150,000	150,000	119,034	79.4%	197,000	31.3%
SUB-TOTAL		1,133,000	1,133,000	778,768	68.7%	1,247,000	10.1%
5230-120	Utilities	40,000	40,000	34,858	87.1%	40,000	0.0%
5314-120	Other Services-Misc.	5,000	5,000	5,185	103.7%	5,000	0.0%
5315-120	Contract Services	15,000	15,000	9,347	62.3%	12,000	-20.0%
5350-120	Tools & Equipment	6,000	6,000	1,355	22.6%	5,000	-16.7%
5412-120	Operating Supplies	4,000	4,000	1,963	49.1%	4,000	0.0%
5420-120	Inventory	65,000	65,000	45,735	70.4%	60,000	-7.7%
5623-120	Telephone	14,000	14,000	9,476	67.7%	13,500	-3.6%
5661-120	Uniforms & Safety Equip	10,000	10,000	3,446	34.5%	9,000	-10.0%
5670-120	Dist.Repairs & Maintenance	45,000	45,000	41,258	91.7%	45,000	0.0%
5730-120	Misc. Supplies & Expenses	3,000	3,000	2,453	81.8%	3,000	0.0%
5750-120	Recycled Water Operations	7,000	7,000	5,294	75.6%	7,000	0.0%
	Sub Total	214,000	214,000	160,372	61.9%	203,500	-4.9%
TOTAL		1,347,000	1,347,000	939,140	62.9%	1,450,500	7.7%

Expense Administration 130

Acct.#	Description	19/20 Budget	19/20 Revised Budget	Spending as of 3/30/2020	% Spent	20/21 Proposed	% Increase (Decrease)
5111-130	Regular Salary	799,000	700,000	531,420	60.7%	750,000	7.1%
5112-130	Overtime	10,000	18,000	11,240	93.7%	10,000	-44.4%
5640-130	Payroll Taxes	60,000	60,000	48,172	86.0%	56,000	-6.7%
5641-130	Workers Compensation	50,000	58,011	58,011	116.0%	50,000	-13.8%
5642-130	Health Insurance	123,000	100,000	67,986	42.5%	121,000	21.0%
5642-130A	Retiree Health Insurance	300,000	300,000	241,462	107.3%	326,000	8.7%
5643-130	Retirement	550,000	550,000	457,620	83.2%	597,000	8.5%
5644-130	Retiree COLA Benefit	115,000	115,000	72,547	63.1%	97,000	-15.7%
5645-130	Directors' Health Insurance	110,000	110,000	79,628	75.8%	110,500	0.5%
5646-130	Life Insurance	14,000	14,000	9,186	65.6%	14,000	0.0%
5647-130	Employee Welfare	500	500	965	193.0%	500	0.0%
5940-130	Directors' Fees	10,000	15,000	14,000	127.3%	10,000	-33.3%
SUB-TOTAL		2,141,500	2,040,511	1,592,237	73.3%	2,142,000	5.0%
Operations							
5514-130	On-Line Payment Fees	90,000	90,000	75,837	98.5%	48,000	-46.7%
5522-130	Bad Debt Write Off	25,000	25,000	3,316	13.3%	25,000	0.0%
5620-130	Advertising	2,000	8,000	6,121	306.0%	4,000	-50.0%
5621-130	Printing & Office Supplies	10,000	10,000	7,828	78.3%	10,000	0.0%
5622-130	Utilities	22,000	22,000	18,515	88.2%	22,000	0.0%
5623-130	Telephone	5,000	5,000	3,265	105.3%	5,000	0.0%
5624-130	Janitor & Gardener	16,000	16,000	12,273	79.2%	21,000	31.3%
5627-130	Postage	35,000	35,000	24,409	64.2%	35,000	0.0%
5628-130	General Manager Expenses	500	2,500	48	9.6%	2,000	-20.0%
5630-130	Insurance	70,000	85,000	63,297	97.4%	98,000	15.3%
5631-130	Off. Build. Maint. & Repairs	5,000	5,000	4,236	84.7%	5,000	0.0%
5637-130	Billing	65,000	65,000	54,858	91.4%	75,000	15.4%
5650-130	Off. Equip. Rep/Maint/Pur	10,000	15,000	13,052	130.5%	10,000	-33.3%
5655-130	Off. Equip. Lease & Maint	7,000	7,000	5,650	80.7%	7,500	7.1%
5685-130	Water Ed/Comm. Service	10,000	10,000	11,228	224.6%	15,000	50.0%

Acct.#	Description	19/20 Budget	19/20 Revised Budget	4/30/2019	% Spent	20/21 Proposed	% Increase (Decrease)
5687-130	Water Conservation	25,000	25,000	9,568	31.9%	5,000	-80.0%
5720-130	Taxes & Assessments	2,000	3,000	1,931	96.5%	3,000	0.0%
5730-130	Miscellaneous Expenses	5,000	5,000	1,948	39.0%	2,000	-60.0%
5732-130	Licenses & Certificates	700	700	330	66.0%	700	0.0%
5733-130	Meals	1,000	1,000	653	65.3%	1,000	0.0%
5734-130	Travel & Lodging	500	500	352	70.4%	500	0.0%
5735-130	Employee Annual Recog	1,500	1,500	50	3.3%	1,500	0.0%
5661-130	Uniforms & Safety Equip.	1,800	1,800	528	37.7%	1,500	-16.7%
<u>Director's Expenses</u>							
5941-130	Directors' Election Fees	-	-	-	-	20,000	NA
5942-130	Directors' Conv. & Travel	7,000	7,000	6,249	89.3%	5,000	-28.6%
<u>Employee Development</u>							
5625-130	Meetings & Conferences	1,500	2,500	404	26.9%	1,500	-40.0%
5626-130	Dues & Membership	40,000	40,000	42,738	106.8%	40,000	0.0%
5626-130A	BAWSCA Dues	75,000	75,000	54,342	77.2%	75,000	0.0%
5635-130	Staff Training	2,000	2,000	2,069	137.9%	4,000	100.0%
<u>Professional Fees</u>							
5680-130	Engineering Fees	25,000	25,000	10,694	42.8%	10,000	-60.0%
5681-130	Legal Fees	60,000	135,000	94,076	156.8%	70,000	-48.1%
5682-130	Auditing & Accounting Fees	21,000	21,000	19,720	93.9%	21,000	0.0%
5683-130	Misc. Professional Fees	50,000	110,000	98,745	197.5%	175,000	59.1%
5725-130	Rebate Programs	65,000	65,000	10,596	70.6%	10,000	-84.6%
SUB-TOTAL		756,500	921,500	702,511	92.1%	829,200	-10.0%
TOTAL ADMINISTRATION		2,898,000	2,962,011	2,294,748	78.2%	2,971,200	0.3%
5800-130	Debt Service	514,000	514,000	479,839	93.5%	516,525	0.7%
TOTAL ADMINISTRATION W/DEBT		3,412,000	3,476,011	2,774,586	80.4%	3,487,725	1.1%

Expense Capital Improvement and Bond Projects FY 20/21

Account No.	Description	19/20 Budget	19/20 YTD Balance	20/21 Proposed	Notes
Potable Piping Improvements					
1117-146	Hwy 1 Crossing @ Manor Dr	\$350,000		\$40,000	
1117-145	Balboa Pipeline Replacement	\$300,000	\$49,710	\$40,000	Potentially Reimbursable
1117-143	Hinton Ranch Pipeline Replacement	\$600,000	\$88,093	\$300,000	Design
1117-145	Shoreside Levee Pipeline Replacement			\$45,000	Design
1117-144	Loop at Everglades Drive Pipeline Replacement			\$200,000	Design
1117-130	21" Transmission Main Pipeline Inspection			\$55,000	
1117-145	Emergency Pipeline Repairs			\$50,000	
1117-182B	Fittings for Potable Hose System	\$6,000	\$5,918		
Miscellaneous Projects					
1116-610B	San Pedro Creek Rehabilitation	\$100,000			
1118-122B	Vehicle Replacement - New General Manager and Water Quality Vehicles	\$70,000		\$70,000	
1118-122B	Vehicle Replacement - Backhoe			\$125,000	
1118-122B	Vehicle Replacement - Pickup Trucks			\$70,000	
1118-160	Water System Hydraulic Model Update and Integration with GIS			\$135,000	
Potable Storage Tank/Reservoir Projects					
1117-119	Repair/Replacement of Tank Vents	\$100,000		\$100,000	
1117-119	Tank Hatch Intrusion Alarms - 10 Hatches	\$75,000	\$3,554	\$20,000	
1935-103C	Christen Hill Tank Intertie Project w/Daly City - Gate Improvement	\$15,000		\$50,000	
1920-103B	Nelson Tank Plans/Specs	\$75,000			
1920-103B	Sheila Tank Plans & Specs	\$50,000			Under design below
1117-160B	Vallemar Tank - Recoating	\$400,000		\$50,000	Design
Annual Projects					
1117-112	Reservoir Site Paving (Annual)	\$10,000		\$10,000	
1117-113	Reservoir Fence Maintenance (Annual)	\$10,000		\$10,000	
1117-145	Annual Valve Exercise Program	\$3,000		\$5,000	
1117-145	Annual Flushing and Dead-End Blow-Offs	\$10,000	\$476	\$10,000	
1117-165	Easement Protection (Annual)	\$10,000		\$10,000	
1117-169	Meter Replacement Program	\$60,000	\$30,590	\$95,000	
1117-170	Fire Hydrant Replacement Program	\$30,000	\$26,947	\$30,000	
1117-183B	Pressure Regulator Station Upgrades	\$60,000		\$100,000	
Building Project					
1118-112B	Francisco Building Repairs	\$50,000	\$35,319	\$280,000	Planned repairs and Architectural study
1118-160	GIS Upgrades / Tablets	\$3,000			
1915-103B	Redundant Off-Site SCADA System at Gypsy Hill	\$32,000	\$1,711	\$32,000	
1118-172B	Computer Upgrades/SCADA, Office	\$25,000	\$7,167	\$25,000	
Recycled Water Project					
1116-201B	Recycled Water	\$20,000		\$20,000	
Reservoir Construction Projects					
1117-135	Sheila Tank – Consultant/Inspectors	\$100,000	\$70,539	\$15,000	
1117-135	Sheila Tank – Tank Construction	\$750,000		\$525,000	Bulk of work anticipated for following FY
1117-135	Sheila Tank – Design			\$400,000	
1935-103B	Christen Hill Tank - Consultant/Inspector	\$5,000			
Water Availability Study					
1116-611	Phase 1 Assessment of Groundwater and Recycled Water	\$30,000		\$50,000	
Totals		\$3,349,000	\$320,024	\$2,967,000	