

**SPECIAL MEETING OF THE
FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS**

Agenda

Tuesday, May 5, 2020

5:00PM

Compliance with Government Code Section 54957.5

The Board will discuss all items on the agenda and may take action on any item listed as an "Action" item. The Board may discuss items that do not appear on the agenda, but will not act on those items unless there is a need to take immediate action and the Board determines by a two-thirds (2/3) vote that the need for action arose after posting of the agenda.

If necessary, the Meeting will be adjourned to Closed Session to discuss items on the agenda listed under "Closed Session." At the conclusion of the Closed Session, the meeting will reconvene to "Open Session."

Pursuant to the Sacramento County Shelter in Place order effective March 19, 2020, we are requiring all members of the public to participate virtually. Public participation and comment are limited to the following procedures:

- A. The electronic submission of written comments in advance to the Board Secretary (stefani@egwd.org). Those comments will be read into the record for a maximum of three (3) minutes per comment.
- B. Join Zoom Meeting: <https://zoom.us/j/91358098519> Meeting ID: 913 5809 8519
Dial by your location

+1 669 900 6833 US (San Jose)	+1 346 248 7799 US (Houston)
+1 312 626 6799 US (Chicago)	+1 929 205 6099 US (New York)
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- C. Please press Star+9 (*9) to raise your hand for Public Comment – Members of the audience may comment on matters that are not included on the agenda in accordance with the procedures listed above. Each person will be allowed three (3) minutes, or less if a large number of requests are received on a particular subject. No action may be taken on a matter raised under "Public Comment" until the matter has been specifically included on an agenda as an action item. Items listed on the agenda will be opened for public comment as they are considered by the Board of Directors.

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

- 1. **Financial Impact of COVID-19** (Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action: Approve the issuance of a letter to the District's members of congress requesting that subsequent phases of economic stimulus legislation address the economic impacts for water systems due to the Coronavirus pandemic.

2. Draft Budget Worksheet for the Elk Grove Water District Fiscal Year 2020-21 Operating Budget (Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action: **Review and discuss the operating budget worksheet for the Elk Grove Water District Fiscal Year 2020-21 Operating Budget and provide direction to staff.**

3. Closed Session

a. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code Section 54956.9(b):
Facts and circumstances: Rehabilitation of Well 11D

b. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: APN# 134-0110-123-0000
Agency negotiator: Mark Madison
Negotiating parties: Robert L. Planesi
Under negotiation: Price and terms of payment

Property: APN# 127-0170-005-0000
Agency negotiator: Mark Madison
Negotiating parties: Tom Bacon
Under negotiation: Price and terms of payment

Adjourn to the next Regular Board Meeting: May 19, 2020

May 5, 2020

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **FINANCIAL IMPACT OF COVID-19**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors approve the issuance of a letter to the District's members of congress requesting that subsequent phases of economic stimulus legislation address the economic impacts for water systems due to the Coronavirus pandemic.

SUMMARY

During the March 31, 2020 Special Board Meeting, the Florin Resource Conservation District (District) Board of Directors (Board) directed staff to prepare an analysis quantifying the financial impact of COVID-19 to the District. The Analysis should be based on the resolution adopted by the Board on March 31, 2020 in which the Board approved the waiver of door tag fees, late payment penalties, over the phone payment fees and the suspension of shutoffs for nonpayment.

An analysis has been completed and a presentation has been prepared for the Board to quantify the financial impact of COVID-19 to the District through April 30, 2020.

Staff recommends that the Board approve the issuance of a letter requesting that subsequent phases of economic stimulus legislation address the economic impacts for water systems due to the Coronavirus pandemic.

DISCUSSION

Background

At the March 31, 2020 Special Board Meeting, the Board adopted Resolution No. 03.31.20.01, approving the waiver of door tag fees, late payment penalties, over the phone payment penalties and the suspension of shutoffs due to nonpayment. This Resolution was approved in response to the State of Emergency declared by the Governor's Office on March 4, 2020 as a result of the threat of COVID-19. The Resolution was designed in part to provide financial relief to District customers who may have been affected due to certain business closures, as well as sustaining vital utility services to minimize the threat to public health.

FINANCIAL IMPACT OF COVID-19

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The Board directed staff to prepare an analysis to keep them apprised of the financial impact of this Resolution, as well as the overall financial impact of COVID-19.

Present Situation

Staff has completed an analysis of the financial impact of COVID-19 and have prepared a PowerPoint presentation (Attachment 1), which summarizes the findings. Staff will provide the Board with an oral presentation quantifying the estimated loss revenues and projected expenditures attributable to COVID-19 through April 30, 2020.

Based on the financial impacts of COVID-19, staff is recommending that the Board approve the issuance of a letter (Attachment 2) requesting that subsequent phases of economic stimulus legislation address the economic impacts for water systems due to Coronavirus pandemic.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the Fiscal Responsibility section of the FRCD/EGWD's 2020-2025 Strategic Plan.

FINANCIAL SUMMARY

This report is provided to the Board for information only. The financial impact of this item is estimated to be \$130,128 as of April 30, 2020. However, the total financial impact is not known at this time as it is unknown how long the State of Emergency and stay-at-home directives will be in place.

Respectfully Submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments



Financial Impact of COVID-19

How Does This Affect Revenues and Expenses?

Resolution No. 03.31.20.01

- ▶ Waived Door Tag fee
- ▶ Waived Late Payment Penalty
- ▶ Waived over the phone payment fee

- ▶ Suspended Shutoff due to nonpayment

Waiver of Door Tag Fee

- ▶ Door Tags are issued every second Wednesday of the month to customers with bills that are delinquent for 50+ days (i.e. May 1 bills are due on May 19, and if delinquent, will receive a door tag on July 8).
- ▶ \$25 door tag fee is assessed when door tag is delivered.
- ▶ **Determination of loss revenue due to waiver of door tag fee:**
 - ▶ Based on number of delinquent customer accounts as determined every second Wednesday of the month for the corresponding bill cycle, multiplied by the \$25 door tag fee
 - ▶ Monthly average is 488 door tags, resulting in \$12,200 in door tag fees collected monthly
 - ▶ For the month of April 2020, had we hung door tags, there would have been 352 door tags due to delinquent February 2020 bills (352 x \$25 = \$8,800) - **Actual**

Waiver of Late Payment Penalty

- ▶ A \$100 Late Payment Penalty is assessed when the customer fails to pay by the due date listed on the door tag (a minimum of 10 days). This is a fine, not a fee.
- ▶ The Door Tag serves as a reminder/incentive for customers to pay to avoid an additional \$100 penalty.
- ▶ **Determination of loss revenue due to waiver of Late Payment Penalty:**
 - ▶ Without a reminder/incentive for customers to pay delinquent bills, the number of late payment penalties waived will be inflated and not reflective of the norm (i.e. the norm is approximately 90% of customers pay after receiving door tag)
 - ▶ Monthly average is 48 shutoffs, resulting in \$4,800 in late payment penalties collected monthly
 - ▶ For the month of April 2020, had we performed shutoffs, there would have been 292 shutoffs (292 x \$100 = \$29,200) - **not realistic based on norm**
 - ▶ Based on actuals for April 2020, there would have been approximately 35 shutoffs, according to the norm (35 x \$100 = \$3,500) - **Actual**

Waiver of Over the Phone Payment Fee

- ▶ A \$5 over the phone payment fee is assessed to the customer if the customer makes a payment with a live customer service representative over the phone.
- ▶ EGWD offers a free Interactive Voice Response (IVR) phone payment option
- ▶ **Determination of loss revenue due to waiver of over the phone payment fee:**
 - ▶ Cannot be determined since the \$5 charge is not being assessed to the customers account for over the phone payments with a live customer service representative.
 - ▶ Currently not being tracked because amount is determined to be de-minimis.
 - ▶ Monthly average of over the phone payments is 158 transactions, resulting in approximately \$790 in monthly fees, which are now being waived.

Suspension of Shutoff

- ▶ Customers who do not pay by the due date listed on the door tag will be subject to shutoff.
- ▶ Shutoffs are performed every second Tuesday, following the second Wednesday, of every month.
 - ▶ February 1 bills will be assessed door tags on April 8, and subject to shut off on April 21.
 - ▶ By using the second Wednesday and second Tuesday of every month, the number of days between when bills are due (i.e. the 19th of every month) and the shut off date will be a minimum of 60 days, complying with SB 998.
- ▶ There is no cost savings for suspending shutoffs since employees are still being compensated.

How is COVID-19 Impacting Expenditures?

- ▶ District's COVID-19 Risk Minimization and Outbreak Response Plan
 - ▶ Employees will receive paid administrative leave through the end of May 2020, corresponding to the Social Distancing and Stay at Home Executive Orders issued by the Governor's office and Sac County Public Health Officer
- ▶ Paid Administrative Leave
 - ▶ Total Paid Administrative Leave salary March 24 through April 22 totals \$76,692
 - ▶ Total projected through April 30, 2020 is \$115,038
- ▶ Purchase of Supplies and Materials
 - ▶ Costs through April 27, 2020 total \$1,771

Summary of Costs through April 30, 2020

▶ Waiver of Door Tag fee	\$ 8,800	- Actual
▶ Waiver of Late Payment Penalty	\$ 3,500	- Estimated based on norm
▶ Waiver of Over the Phone Payment Fee	\$ 790	- Estimated based on average
▶ Salaries	\$ 115,038	- Actual plus projected
▶ Materials/Supplies	<u>\$ 2,000</u>	- Actual plus projected
▶ TOTAL	\$ 130,128	



May 5, 2020

The Honorable Mitch McConnell
Majority Leader
U.S. Senate
Washington, D.C. 20510

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives
Washington, D.C. 20515
Attachment 1

The Honorable Chuck Schumer
U.S. Minority Leader
U.S. Senate
Washington, D.C. 20510

The Honorable Kevin McCarthy
Minority Leader
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Ami Bera
Congressman
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Dianne Feinstein
Senator
U.S. Senate
Washington, D.C. 20510

CORONAVIRUS RESPONSE LEGISLATION

Dear Leader McConnell, Speaker Pelosi, Leader Schumer, Leader McCarthy, Congressman Bera and Senator Feinstein:

On behalf of the nation's drinking water and clean water sector, the Elk Grove Water District (EGWD) is writing to request that subsequent phases of economic stimulus legislation address the massive economic impacts from the coronavirus pandemic on water systems.

As the nation continues to grapple with the increasingly devastating effects from the coronavirus, water utilities around the country are working tirelessly to ensure their customers continue to have safe and reliable water services and to protect the health and safety of their workforce.

However, the economic impacts of coronavirus are expected to be enormous. The EGWD has taken the following actions to address the economic impacts of coronavirus on our customers:

CORONAVIRUS RESPONSE LEGISLATION

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1. waiving late payment penalties,
2. waiving door tag fees,
3. waiving over the phone payment fees, and
4. suspending disconnections of water service for those customers who cannot pay their bills.

These actions are necessary to ensure EGWD ratepayers maintain access to affordable, critical and vital water services during this pandemic and reflects the critical role clean water plays in mitigating the spread of the coronavirus. However, this has resulted in decreased revenues from households less able to pay their bills. In addition, the sudden drop-off in industrial and business water usage could lead to additional lost revenue for EGWD. This coupled with additional costs incurred for ongoing emergency operations during the pandemic, will represent a significant sum that will be passed on to local customers through higher water rates.

Due to these actions, the EGWD has incurred approximately \$130,000 in economic loss to date, with \$13,000 attributable to loss revenue and \$117,000 attributable to expenditures incurred related to paid administrative leave and for the purchase of safety materials and supplies. The EGWD is expecting continued revenue losses and the incurrence of expenditures related to the coronavirus pandemic as long as the State of Emergency and Stay-at-Home Executive Orders are in place.

In recognition to this unprecedented situation, we urge you to include the following in coronavirus response legislation:

1. Federal assistance to cover costs associated with moratoriums on water service disconnections, or reconnections of delinquent accounts, that water systems have implemented in response to the pandemic;
2. Grant or lower interest loan funding to help support utility operations at a time when revenues are dropping dramatically; and
3. Inclusion of strong funding for all utility providers, regardless of ownership, through established water infrastructure investment programs like the SRFs, WIFIA, USDA Rural Development, the Bureau of Reclamation's Title XVI-WIIN Water Reclamation and Reuse Program, and other water infrastructure grant programs to help fuel local economic activity, while simultaneously strengthening America's infrastructure. EGWD has an advanced metering infrastructure (AMI) project that can be ready to commence shortly after receiving significant funding for the project. AMI provides automated smart-meter technology to support real-time meter reading, customer conservation efforts, leak detection and energy efficiency. AMI

May 5, 2020
Leader McConnell, et al.

CORONAVIRUS RESPONSE LEGISLATION

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is a project that meets the directive of California's Executive Order N-10-19 to develop a water resilience portfolio. The total cost of the project is \$3,735,000, of which 70% can be spent in the first 90 days, and the remaining amount in 180 days. This is a project that will put people back to work right away if Congress were to include significant funding in a potential recovery/job stimulus bill.

Water professionals are among the nation's essential critical infrastructure workforce who remain on the job to help fight and bring an end to this pandemic. EGWD simply asks Congress to recognize the needs of utilities and provide federal assistance to address ratepayer burdens and make utilities whole for doing their part in response to the coronavirus pandemic. EGWD thanks you for your consideration of our requests and appreciates all you are doing to help Americans during these challenging times.

Sincerely,

TOM NELSON, CHAIR
ELK GROVE WATER DISTRICT

CC: Senate Committee on Environment and Public Works
Senate Committee on Appropriations
House Committee on Energy and Commerce
House Committee on Transportation and Infrastructure
House Committee on Appropriations

May 5, 2020

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **DRAFT BUDGET WORKSHEET FOR THE ELK GROVE WATER DISTRICT FISCAL YEAR 2020-21 OPERATING BUDGET**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors review and discuss the operating budget worksheet for the Elk Grove Water District Fiscal Year 2020-21 Operating Budget and provide direction to staff.

SUMMARY

Each year staff develops the operating budget worksheet of estimated revenues and expenditures and presents the document to the Finance Committee and the Florin Resource Conservation District (FRCD) Board of Directors (Board) for review and comment. The operating budget worksheet for Fiscal Year (FY) 2020-21(attached) has been provided with this report. Following the presentation and discussions, staff generally makes revisions and brings the revised document back before the Finance Committee and Board at a subsequent meeting(s) for further discussion prior to advancing to the Board for adoption in June.

DISCUSSION

Background

The Elk Grove Water District (EGWD) is a department of the FRCD and has a fiscal year that runs from July 1 to June 30. Staff has completed the preparation of the EGWD FY 2020-21 operating budget worksheet and is bringing the budget worksheet to the Board for review and discussion. The preparation of the budget incorporates multiple Finance Committee and Board of Director reviews with public participation encouraged. Once all comments are received and incorporated into the budget worksheet, staff will incorporate the information into the budget document and bring the final budget to the Board for adoption in June.

Present Situation

Staff is presenting the EGWD operating budget worksheet for FY 2020-21 to the Finance Committee for review and comment. Comments and changes recommended by the Finance Committee will be incorporated into a final draft to be presented at the next Regular Board Meeting on May 19, 2020.

**DRAFT BUDGET WORKSHEET FOR THE ELK GROVE WATER DISTRICT FISCAL YEAR
2020-21 OPERATING BUDGET**

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ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item, and all other budget related activities, conforms to the FRCD/EGWD's 2020-2025 Strategic Plan. Adoption of an annual balanced budget is specifically identified as a goal in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

The EGWD budget for FY 2020-21 projects total operating revenues of approximately \$15.562 million and total expenditures of approximately \$15.757 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$1.415 million. The projected expenditures in excess of revenues are approximately \$195,265 which will be funded from operating reserves carried over from prior years.

Despite many non-discretionary cost increases, staff undertook efforts to find cost reductions, as well as minimize increases and these are reflected in the FY 2020-21 budget worksheet. The proposed budget has an increase in total expenditures of \$312,745 (2.02%) from the adopted budget for FY 2019-20. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2019-20:

- Revenues for FY 2020-21 is budgeted at \$15.562 million, an increase of \$389,908 (2.57%) from prior year's budget based on the following assumptions:
 - A 3.0% revenue rate adjustment effective January 1, 2021, as recommended by the 2018 Water Rate Study adopted by the Board on July 18, 2018. Please note, the District has engaged HDR Engineering, Inc. to perform an update of the 2018 Water Rate Study using more recent data to determine if the revenue rate adjustment effective January 1, 2021 is necessary to maintain operations, or if the revenue rate adjustment can be deferred into subsequent years. This update is expected to be completed before the budget is submitted to the Board for adoption in June.
 - No changes in consumption levels or new accounts from prior year.

**DRAFT BUDGET WORKSHEET FOR THE ELK GROVE WATER DISTRICT FISCAL YEAR
2020-21 OPERATING BUDGET**

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- A 10% conservation factor in residential revenues due to the unknown nature of the economic downturn.
- A 5% conservation factor in non-residential revenues due to the unknown nature of the economic downturn.
- Total Salaries and Benefits budgeted is \$4.471 million, an increase of \$138,269 (3.19%) from prior year's budget mainly due to:
 - An increase in Executive, Exempt and Non-Exempt salaries of \$85,319 (3.7%) due to:
 - No anticipated vacancies in positions.
 - Merit increases for eligible employees.
 - Longevity pay increases for eligible employees.
 - An estimated 2.5% cost of living adjustment (COLA). The final COLA will not be released by the Bureau of Labor Statistics until the middle of May, at which time the budget will be updated to reflect the actual COLA to be effective July 1, 2020.
 - An increase in medical benefits of \$31,988 (4.18%) based on estimated medical premium increases provided by Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA).
 - A decrease in Retirement Benefits of \$51,849 (12.43%) due to FY 2019-20 being the last year of amortization for certain plan performance losses in prior years.
 - An increase in Retirement Benefits – Post Employment (OPEB) of \$51,173 (30.52%) based on the June 30, 2019 OPEB Valuation, in which the Actuary utilized a new method to calculate the implicit rate subsidy of medical premiums between active and retired employees.
 - An increase in Employee Training of \$24,000 (111.63%) due to anticipated safety training and Class A license training for field staff.
- Seminars, Conventions and Travel budgeted is \$53,307, an increase of \$2,183 (4.27%) from prior year's budget due mainly to anticipated seminars and conferences for Operations and Tech Services staff.
- Total Office and Operational Costs budgeted is \$1.334 million, an increase of \$125,415 (10.38%) from prior year's budget mainly due to:
 - An increase in Association Dues of \$27,593 (22.61%) due to increased Sacramento Central Groundwater Authority (SCGA) dues.

**DRAFT BUDGET WORKSHEET FOR THE ELK GROVE WATER DISTRICT FISCAL YEAR
2020-21 OPERATING BUDGET**

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- An increase in Insurance of \$14,430 (16.31%) based on estimated insurance premium increases as provided by ACWA/JPIA.
- A decrease in Materials of \$28,000 (22.40%) based on the average spending in prior years.
- An increase in Meters of \$65,500 (101.55%) due to the decision to replace all meters going forward as opposed to repairing just the registers.
- An increase in Software Program & Updates of \$39,224 (22.88%) due to new board packet software and document management software.
- An increase in Water Conservation Material of \$13,000 (260.00%) due to the need for more program materials.
- Purchased Water budgeted is \$3.198 million, an increase of \$62,715 (2.00%) from prior year's budget due mainly to:
 - An estimated 2% rate increase in the wholesale water rate as provided the Sacramento County Water Agency (SCWA).
 - An estimated 3% consumption increase based on prior year trends.
 - A 10% conservation factor due to the unknown nature of the economic downturn.
- Total Outside Services budgeted is \$1.197 million, an increase of \$36,475 (3.14%) from prior year's budget due mainly to:
 - An increase in Contracted Services of \$17,875 (4.29%) due to required support for annual reporting and for social media consulting.
 - A decrease in Engineering Services of \$69,000 (37.50%) due to the completion of the Uni-Directional Flushing program.
 - An increase in Special Projects of \$100,000 (100.00%) due to the cost associated with Well 3 destruction.
 - A decrease in Community Relations of \$12,000 (56.60%) based on the average spending in prior years.
- Total Equipment Rent, Taxes and Utility budgeted is \$464,380, an increase of \$48,180 (11.558%) from prior year's budget due mainly to:
 - An increase in Equipment Rental of \$10,000 (56.18%) due to anticipated increase in the need to rent equipment for Capital Improvement Program (CIP) projects.
 - An increase of \$35,000 (9.67%) in Electricity based on anticipated electricity rate increases through SMUD.

**DRAFT BUDGET WORKSHEET FOR THE ELK GROVE WATER DISTRICT FISCAL YEAR
2020-21 OPERATING BUDGET**

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- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Capital Improvement Reserve for a total of \$1.415 million. This represents a decrease of \$423,000 from prior year's budget and is based on actual funding needs from the FY 2021-25 CIP Program.
- Bond interest expenses will decrease by \$106,270 (6.40%) while bond principal retirements will increase by \$135,000 (6.24%).
- Elections Costs budgeted is \$250,000, based on estimated costs of elections to be held in FY 2021.
- This budget anticipates capitalizing \$380,889 of Salaries and Benefits for capital improvements constructed by the Distribution and Utility Divisions, which are funded in the Five-Year CIP. Capitalized labor is estimated at 60% of the total salaries and benefits of the Utility Division.
- The budget, as recommended, will meet bond covenant requirements as follows:
 - Covenant – 1.36 (1.15 required)
- The Board will adopt a Five-Year CIP which will only appropriate funding for the CIP projects scheduled in FY 2020-21.
- Staff has determined that no grants or special funding are available for the EGWD and therefore no revenues from those income sources are included in this budget document.

Staff is requesting any comments or changes from the Finance Committee and the Board. Any comments and recommendations will be incorporated into a final draft and presented at the next Regular Board Meeting to take place on May 19, 2020.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachment

Elk Grove Water District -- FY 2020-21 Budget

Description		FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 19-20	Ops	Tech Services	GM	HR	PM	Finance	Admin	FY 2020-21	Change from	
Description		Actual	Actual	Budget	Y-T-D - 3-31-19	Projected	500	560	610	620	640	650	700	Budget	FY 19-20 Budget	
Revenues																
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 19-20	Ops	Tech Services	GM	HR	PM	Finance	Admin	FY 2020-21	Difference	
		Actual	Actual	Budget	Y-T-D - 3-31-19	Projected	500	560	610	620	640	650	700	Budget	Dollars	
															Percentage	
4100	Water Payment Revenues - Residential	\$ 12,848,104	\$ 12,818,495	\$ 12,816,040	\$ 10,322,650	\$ 13,245,994	3.35%						\$ 13,248,138	\$ 13,248,138	\$ 432,099	3.37%
4110	Water Payment Revenues - Commercial	1,831,522	1,926,887	1,914,362	1,379,159	1,873,918	-2.11%						1,886,533	1,886,533	(27,829)	-1.45%
4120	Water Payment Revenues - Fire Service	188,957	177,326	186,842	147,390	200,265	7.18%						197,480	197,480	10,638	5.69%
4200	Meter Fees/Plan Check/Water Capacity	240,190	56,944	30,000	360,824	490,266	1534.22%						30,000	30,000	-	0.00%
4201	Backflow Install:Fin-EGWS	15,116	8,399	-	6,501	8,833	#DIV/0!						-	-	-	0.00%
4300	Fire Protection	-	156	25,000	-	-	-100.00%						-	-	(25,000)	-100.00%
4520	Door Hanger Fees	149,725	144,700	115,000	106,400	144,570	25.71%						115,000	115,000	-	0.00%
4540	New account Fees	22,791	24,000	25,000	25,770	35,015	40.06%						25,000	25,000	-	0.00%
4550	NSF Fees	3,640	2,660	3,000	2,135	2,901	-3.30%						3,000	3,000	-	0.00%
4570	Shut-off Fees	62,900	63,550	50,000	38,800	52,719	5.44%						50,000	50,000	-	0.00%
4580	Restoration Fees	266	200	-	1,147	1,558							-	-	-	0.00%
4590	Credit Card Fees	10,000	10,725	8,000	6,050	8,220	2.75%						8,000	8,000	-	0.00%
4900	Customer Refunds	(30,086)	(368)	(1,000)	-	-	-100.00%						(1,000)	(1,000)	-	0.00%
TOTAL GROSS REVENUES		15,343,125	15,233,674	15,172,243	12,396,826	16,064,258	5.88%	-	-	-	-	-	\$15,562,151	\$15,562,151	389,908	2.57%

Expenditures

1. Direct Expenses

Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 19-20	Ops	Tech Services	GM	HR	PM	Finance	Admin	FY 2020-21	Difference	
		Actual	Actual	Budget	Y-T-D - 3-31-19	Projected	500	560	610	620	640	650	700	Budget	Dollars	
															Percentage	
Salaries & Benefits																
5100	Executive Salary	\$ 151,934	\$ 171,220	\$ 208,444	\$ 139,310	\$ 185,747	-10.89%		\$214,679					\$ 214,679	\$ 6,235	2.99%
5110	Exempt Salaries	525,448	581,962	568,146	440,759	587,679	3.44%			107,585	88,928	243,560		585,181	17,035	3.00%
5120	Non-Exempt Salaries	1,295,333	1,193,993	1,499,539	1,138,135	1,517,513	1.20%	1,150,175	126,478	48,838		236,097		1,561,587	62,049	4.14%
5130	Overtime Compensation	60,799	43,164	55,000	26,809	35,745	-35.01%	45,000	2,000			1,500		48,500	(6,500)	-11.82%
5140	On Call Pay	18,200	17,650	18,250	13,650	18,200	-0.27%	18,250						18,250	-	0.00%
5150	Holiday Pay	109,632	111,283	122,535	101,893	122,272	-0.22%	68,021	16,038	9,255	5,146	28,389		126,850	4,315	3.52%
5160	Vacation Pay	159,232	161,000	121,994	89,067	118,756	-2.65%	68,607	13,336	11,891	1,525	29,780		125,138	3,144	2.58%
5170	Personal Time Pay	105,387	106,307	98,028	78,490	104,653	6.76%	54,416	12,831	7,404	4,117	22,712		101,480	3,452	3.52%
5200	Medical Benefits	593,653	588,241	764,556	531,474	708,632	-7.31%	408,041	62,819	20,388	47,509	28,271	229,516	796,543	31,988	4.18%
5195	EAP	825	813	863	697	929	7.70%	535	94	31	63	189		944	81	9.36%
5201	EGWD Contribution H.S.A	13,352	13,251	20,000	21,092	21,092	5.46%			23,500				23,500	3,500	17.50%
5210	Dental/Vision/Life Insurance	52,337	55,117	65,946	46,309	61,745	-6.37%	34,160	6,644	4,733	4,064	2,177	11,785	63,562	(2,384)	-3.61%
5220	Retirement Benefits	524,139	460,006	417,176	306,168	408,224	-2.15%	134,694	30,614	23,773	18,544	8,159	149,542	365,326	(51,849)	-12.43%
5225	Retirement Benefits - Post Employment	131,063	278,088	167,670	57,145	167,670	0.00%						165,316	165,316	(2,354)	-1.40%
5230	Medical Tax, Social Security and SUI	46,990	47,036	62,791	43,992	58,656	-6.59%	33,513	7,041	3,880	4,293	2,291	13,052	64,070	1,279	2.04%
5240	Worker's Compensation Insurance	114,479	91,338	114,712	47,158	94,316	-17.78%	84,496	4,594	3,104	2,192	1,474	6,725	102,585	(12,127)	-10.57%
5250	Education Assistance	2,566	-	2,500	-	-	-100.00%	2,500						2,500	-	0.00%
5260	Employee Training	13,697	18,378	21,500	12,998	17,331	-19.39%	21,000	3,000		1,000	17,500	3,000	45,500	24,000	111.63%
5270	Employee Recognition	3,530	4,634	2,100	2,378	3,171	50.98%		100	1,380	1,000	400		2,880	780	37.14%
5280	Meetings	189	62	1,100	605	807	-26.67%	250	300	250	150	250	2,000	3,200	2,100	190.91%
	Category Subtotal	\$ 3,922,785	\$ 3,943,543	\$ 4,332,850	\$ 3,098,129	\$ 4,233,138	-2.30%	\$ 2,123,658	\$ 430,997	\$ 272,218	\$ 287,288	\$ 160,270	\$ 977,845	\$ 4,417,593	\$ 84,742	1.96%
Seminars, Conventions and Travel																
5300	Airfare	\$ 1,685	\$ 2,536	\$ 6,100	\$ 2,928	\$ 2,928	-52.00%	\$ 1,350	\$ 700	\$ 1,400	\$ 800	\$ 350	\$ 1,000	\$ 5,600	\$ (500)	-8.20%
5310	Hotels	5,022	11,024	14,902	7,949	7,949	-46.66%	2,400	3,025	5,500	2,000	1,100	3,416	17,441	2,539	17.04%
5320	Meals	3,282	4,585	6,052	2,615	3,487	-42.39%	1,500	661	3,140	400	480	1,065	7,246	1,194	19.73%
5330	Auto Rental	-	373	1,900	63	63	-96.68%	300	500	500	-	-	900	2,200	300	15.79%
5340	Seminars & Conferences	9,109	12,588	14,290	10,256	10,256	-28.23%	1,950	2,205	4,410	1,400	735	2,200	12,900	(1,390)	-9.73%
5345	Seminars & Conferences - Board	2,197	725	-	-	-	0.00%							-	-	0.00%
5350	Mileage Reimbursement, Parking, Tolls	1,577	1,170	1,880	975	1,300	-30.85%	180	200	350	300	250	640	1,920	40	2.13%
5375	Auto/Telephone Allowance	6,000	6,000	6,000	4,500	6,000	0.00%			6,000				6,000	-	0.00%
	Category Subtotal	\$ 28,872	\$ 39,001	\$ 51,124	\$ 29,286	\$ 31,983	-37.44%	\$ 7,680	\$ 7,291	\$ 21,300	\$ 4,900	\$ 2,915	\$ 9,221	\$ 53,307	\$ 2,183	4.27%

Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Y-T-D - 3-31-19	FY 19-20 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2020-21 Budget	Difference Dollars	Percentage
Office & Operational																	
5410	Advertising	\$ 10,615	\$ 5,033	\$ 3,500	\$ 3,959	\$ 5,279	50.82%				\$ 2,000	\$ 2,000		\$ 2,000	\$ 6,000	\$ 2,500	71.43%
5415	Association Dues	79,874	133,306	122,013	120,258	120,258	-1.44%	3,100	400	300			570	145,236	149,606	27,593	22.61%
5420	Insurance	86,006	54,500	88,450	86,750	86,750	-1.92%							102,880	102,880	14,430	16.31%
5425	Licenses, Certifications, Fees	2,154	2,969	6,140	4,249	5,665	-7.73%	4,300	235	250		500	1,160		6,445	305	4.97%
5430	Repairs & Maintenance - Automotive	38,236	34,719	46,500	28,367	37,823	-18.66%	40,000	1,500					500	42,000	(4,500)	-9.68%
5432	Repairs & Maintenance - Building	29,902	28,691	53,900	37,042	49,389	-8.37%	43,000						20,500	63,500	9,600	17.81%
5434	Repairs & Maintenance - Computers	21,208	35,060	22,630	13,726	18,301	-19.13%	9,975	1,575				7,825		19,375	(3,255)	-14.38%
5435	Repairs & Maintenance - Equipment	97,388	99,860	119,500	95,551	127,401	6.61%	100,000	500					1,500	102,000	(17,500)	-14.64%
5438	Fuel	40,128	38,956	51,000	27,406	36,541	-28.35%	40,000	1,000				720		41,720	(9,280)	-18.20%
5440	Materials	122,500	64,740	125,000	60,104	80,139	-35.89%	95,000						2,000	97,000	(28,000)	-22.40%
5445	Chemicals	42,494	39,418	52,000	27,196	36,261	-30.27%	45,000							45,000	(7,000)	-13.46%
5450	Meter Repairs	27,055	64,073	64,500	146,378	146,378	126.94%	130,000							130,000	65,500	101.55%
5453	Permits	83,498	47,486	55,050	56,416	56,416	2.48%	65,000						50	65,050	10,000	18.17%
5455	Postage	76,355	55,593	70,200	38,822	51,763	-26.26%		100		100	26,750		58,000	84,950	14,750	21.01%
5460	Printing	10,514	13,067	24,600	4,171	5,561	-77.39%		250		100	26,000	4,000		30,350	5,750	23.37%
5465	Safety Equipment	7,633	5,381	27,200	17,379	23,172	-14.81%	15,000				500			15,500	(11,700)	-43.01%
5470	Software Programs & Updates	105,785	156,644	171,469	73,268	73,268	-57.27%	69,653	45,360		45,000		50,680		210,693	39,224	22.88%
5475	Supplies	32,351	24,674	31,000	18,949	25,265	-18.50%	14,000	2,600		1,000	120	13,000		30,720	(280)	-0.90%
5480	Telephone	39,030	32,310	37,704	19,451	25,935	-31.22%	29,589					10,000		39,589	1,885	5.00%
5485	Tools	5,370	17,059	10,000	7,532	10,043	0.43%	11,000	1,500						12,500	2,500	25.00%
5490	Clothing Allowance	8,206	8,576	7,700	1,778	2,371	-69.21%	7,000	700						7,700	-	0.00%
5491	EGWD Other Clothing	6,223	5,687	13,108	8,265	11,020	-15.93%	13,000							13,000	(108)	-0.82%
5493	Water Conservation Materials	12,289	6,224	5,000	-	-	-100.00%					18,000			18,000	13,000	260.00%
	Category Subtotal	\$ 984,814	\$ 974,026	\$ 1,208,164	\$ 897,017	\$ 1,034,999	-14.33%	\$ 734,617	\$ 55,720	\$ 550	\$ 48,200	\$ 73,870	\$ 87,955	\$ 332,666	\$ 1,333,578	\$ 125,415	10.38%
5495	Purchased Water	\$ 2,873,292	\$ 2,777,344	\$ 3,135,689	\$ 2,012,630	\$ 3,018,945	-3.72%	\$ 3,198,404							\$ 3,198,404	\$ 62,715	2.00%
Outside Services																	
5505	Administration Services	\$ 3,200	\$ 3,820	\$ 3,590	\$ 4,921	\$ 6,561	82.77%				\$ 3,590		\$ -		\$ 3,590	\$ -	0.00%
5510	Bank Charges	132,426	159,130	178,808	128,223	170,964	-4.39%						184,308		184,308	5,500	3.08%
5515	Billing Services	23,597	19,228	31,800	12,738	21,251	-33.17%						28,800		28,800	(3,000)	-9.43%
5520	Contracted Services	297,891	345,052	416,625	220,711	294,281	-29.37%	24,000	50,000	5,000	30,000	31,500		294,000	434,500	17,875	4.29%
5525	Accounting Services	25,536	34,860	35,000	17,100	17,100	-51.14%						35,000		35,000	-	0.00%
5530	Engineering	21,858	68,671	184,000	83,818	111,757	-39.26%		115,000						115,000	(69,000)	-37.50%
5532	Special Projects	-	-	-	-	-	0.00%		100,000						100,000	100,000	100.00%
5535	Legal Services	192,023	118,159	175,000	53,736	71,648	-59.06%			175,000					175,000	-	0.00%
5540	Financial Consultants	112,879	10,421	10,000	1,750	1,750	-82.50%						10,000		10,000	-	0.00%
5545	Community Relations	8,679	16,958	21,200	7,030	9,373	-55.79%			1,200		8,000			9,200	(12,000)	-56.60%
5552	Misc. Medical	2,548	2,648	2,500	891	1,188	-52.48%				2,500				2,500	-	0.00%
5550	Pre-employment	425	46	1,000	1,185	1,185	18.50%				1,000				1,000	-	0.00%
5555	Janitorial	7,015	7,655	16,000	8,089	10,785	-32.59%	15,000						7,000	22,000	6,000	37.50%
5560	Bond Administration	4,220	3,800	7,050	5,770	5,770	-18.16%							7,050	7,050	-	0.00%
5570	Security	51,049	20,874	28,500	18,593	24,791	-13.02%	18,000						11,100	29,100	600	2.11%
5575	Sampling	39,230	32,094	49,500	23,973	31,964	-35.43%	40,000							40,000	(9,500)	-19.19%
5580	Board Secretary/Treasurer	-	-	-	-	-	0.00%								-	-	0.00%
	Category Subtotal	\$922,576	\$843,416	\$1,160,573	\$588,528	\$780,369	-32.76%	\$97,000	\$265,000	\$181,200	\$37,090	\$39,500	\$258,108	\$319,150	1,197,048	36,475	3.14%

Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Y-T-D - 3-31-19	FY 19-20 Projected		Ops 500	Tech Services 560	GM 610	HR 620	PM 640	Finance 650	Admin 700	FY 2020-21 Budget	Difference Dollars	Percentage
Equipment Rent, Taxes and Utilities																	
5620	Equipment Rental	\$ 23,266	\$ 16,075	\$ 17,800	\$ 15,689	\$ 20,919	17.52%	\$ 15,000						\$ 12,800	\$ 27,800	\$ 10,000	56.18%
5710	Property Taxes	959	1,116	1,500	995	995	-33.67%							1,500	1,500	-	0.00%
5740	Electricity	320,004	292,047	362,000	286,014	365,462	0.96%	390,000						7,000	397,000	35,000	9.67%
5750	Natural Gas	517	779	900	565	753.33	-16.30%							900	900	-	0.00%
5760	Sewer & Garbage	29,532	23,982	34,000	25,409	33,879	-0.36%	25,000						12,180	37,180	3,180	9.35%
	Category Subtotal	\$ 374,278	\$ 333,999	\$ 416,200	\$ 328,672	\$ 422,008	1.40%	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,380	\$ 464,380	\$ 48,180	11.58%
	Gross O&M Expenses	\$ 9,106,617	\$ 8,911,329	\$ 10,304,600	\$ 6,954,262	\$ 9,521,442	-7.60%	\$ 6,591,359	\$ 759,008	\$ 475,268	\$ 377,478	\$ 276,555	\$ 1,333,128	\$ 851,512	\$ 10,664,310	\$ 359,710	3.49%
	Less: Capitalized Labor	\$ (279,633)	\$ (279,633)	\$ (424,667)	\$ (180,994)	\$ (217,193)	-48.86%	\$ (380,889)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (380,889)	\$ 43,778	-10.31%
	Net O&M Expenses	\$ 8,826,984	\$ 8,631,696	\$ 9,879,933	\$ 6,773,268	\$ 9,304,249	-5.83%	\$ 6,210,470	\$ 759,008	\$ 475,268	\$ 377,478	\$ 276,555	\$ 1,333,128	\$ 851,512	\$ 10,283,421	\$ 403,488	4.08%
	Net Revenues	\$ 6,516,141	\$ 6,601,978	\$ 5,292,310	\$ 5,623,558	\$ 6,760,009	27.73%								\$ 5,278,731	\$ (13,580)	-0.26%

2. Capital Improvement Funding

3560	Repair & Replacement Reserve	\$ 626,000	\$ 626,000	\$ 1,513,000	\$ 611,011	\$ 1,513,000	0.00%							\$ 905,000	\$ 905,000	\$ (608,000)	-40.19%
3565	Long-Term Capital Improvement Reserve	1,130,000	1,130,000	325,000	283,776	325,000	0.00%							525,000	525,000	200,000	61.54%
	Contribution to Reserves	-	-	-	-	-	0.00%							-	-	-	0.00%
	TOTAL CAPITALIZED EXPENSES	\$ 1,756,000	\$ 1,756,000	\$ 1,838,000	\$ 894,787	\$ 1,838,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,000	\$ 1,430,000	\$ (408,000)	-22.20%

3. Nonoperating (Revenue) / Expenses

6440	Depreciation	-	-	-	-	-	0.00%							-	-	-	0.00%
6450	Amortization	-	-	-	-	-	0.00%							-	-	-	0.00%
7300	Debt Service (Bond Interest Expense)	1,807,502	1,726,795	1,661,739	1,661,739	1,661,739	0.00%							1,555,469	1,555,469	(106,270)	-6.40%
7320	Offering Expense - Deferred Charges	-	-	-	-	-	0.00%							-	-	-	0.00%
2500	Bond Retirement	1,990,000	2,165,000	2,165,000	2,165,000	2,165,000	0.00%							2,300,000	2,300,000	135,000	6.24%
9910	Interest Earned	(105,884)	(213,052)	(100,000)	(153,918)	(205,224)	105.22%							(100,000)	(100,000)	-	0.00%
9911	Unrealized Gains/Losses	67,877	(198,473)	-	(68,241)	(90,988)	0.00%							-	-	-	0.00%
9920	Other (Income)/expenses	91,661	(39,929)	-	(27,175)	(27,175)	0.00%							-	-	-	0.00%
3500	Contribution from Operating Reserves	-	-	-	-	-	0.00%							-	-	-	0.00%
9920	Other Expenses (Toilet Program Costs, Other Income)	-	-	-	-	-	0.00%							-	-	-	0.00%
9950	Election Costs	-	2,008	-	-	-	0.00%							250,000	250,000	250,000	0.00%
9970	Rebate Program	-	-	-	-	-	0.00%							-	-	-	0.00%
	TOTAL OTHER EXPENSES	\$ 3,851,156	\$ 3,442,349	\$ 3,726,739	\$ 3,577,405	\$ 3,503,352	-5.99%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,005,469	\$ 4,005,469	\$ 278,730	7.48%

TOTAL EXPENDITURES	\$ 14,434,140	\$ 13,830,045	\$ 15,444,672	\$ 11,245,460	\$ 14,645,601	-5.17%	\$ 6,210,470	\$ 759,008	\$ 475,268	\$ 377,478	\$ 276,555	\$ 1,333,128	\$ 6,286,981	\$ 15,718,889	\$ 274,218	1.78%
DISTRICT REVENUES IN EXCESS OF EXPENDITURES	\$ 908,985	\$ 1,403,629	\$ (272,428)	\$ 1,151,366	\$ 1,418,657	-620.75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (156,738)	\$ 115,690	42.47%
TRANSFERS (TO)/FROM RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,738		
NET BUDGET EXCESS/(DEFICIENCY)	\$ 908,985	\$ 1,403,629	\$ (272,428)	\$ 1,151,366	\$ 1,418,657		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,690	42.47%