

FY 2020-21 Budget Development

Water Division

Richard Wilson - Assistant General Manager

Account.Sub Account	Direct FY 20-21 Budget / Budget Development	Indirect Allocations from Electric Fund	Total FY 20-21 Budget / Budget Development	FYTD 2019-20 Actuals	FY 2019-20 Adopted Budget	FY 2018-19 Actuals	FY 2018-19 Adopted Budget
60001.0000 Salaries & Wages	5,194,248		5,194,248	3,109,937	5,345,487	4,795,856	4,751,747
60006.0000 Overtime - Non-Safety	276,500		276,500	263,768	276,500	287,440	226,500
60012.0000 Fringe Benefits	927,796		927,796	501,100	902,459	732,351	888,224
60012.1008 Fringe Benefits:Retiree Benefits	41,460		41,460	3,598	42,362	35,170	34,344
60012.1507 Fringe Benefits:Prof Dev Non-Taxable				225			
60012.1509 Fringe Benefits:Employer Paid PERS	537,652		537,652	279,326	517,871	387,979	421,147
60012.1528 Fringe Benefits:Workers Comp	199,202		199,202	80,344	160,687	278,303	278,303
60012.1531 Fringe Benefits:PERS UAL	922,686		922,686	525,145	900,249	769,716	769,712
60013.0000 Fringe Benefits:Overtime Meals	812		812		812	37	812
60015.0000 Wellness Program Reimbursement	500		500	470	500	1,771	500
60018.0000 Holding:Salaries	533,766		533,766		58,841		241,511
60020.0000 Projects Salaries	158,923		158,923	81,105	(878,317)	102,939	
60020.0002 Projects Salaries:Credit	(1,040,587)		(1,040,587)				
60020.0003 Project Salaries:Hyperion O&M	(133,585)		(133,585)		(106,977)		(893,234)
60020.1000 Projects Salaries:Capitalized				(485,580)		(734,757)	
60021.0000 Projects Salaries Overhead	171,142		171,142	124,249	(875,818)	152,795	
60021.0002 Projects Salaries:Credit	(1,061,490)		(1,061,490)				
60021.0003 Project Salaries Overhead:Hyperion O&M	(136,257)		(136,257)		(106,977)		(893,234)
60021.1000 Projects Salaries Overhead:Capitalized				(485,572)		(734,770)	
60023.0000 Uniform and Tool Allowance	1,240		1,240	480	1,240	360	1,000
60027.0000 Payroll Taxes Non-Safety	75,317		75,317	48,518	77,510	72,057	68,900
60031.0000 Payroll Adjustments				17,359		8,660	
Subtotal: Labor & Related Expense	\$6,669,325		\$6,669,325	\$4,064,473	\$6,316,428	\$6,155,908	\$5,896,233
62005.0000 Electricity for Water Pumping:	946,469		946,469	715,323	809,694	701,273	820,377
62380.0000 Chemicals	121,010		121,010	53,863	111,409	111,380	98,500
62775.0000 Purchase Water	11,788,760		11,788,760	7,017,391	11,701,249	11,078,871	10,971,452
Subtotal: Water Cost Adjustment Charge (WCAC Exp)	\$12,856,239		\$12,856,239	\$7,786,577	\$12,622,352	\$11,891,524	\$11,890,329
62000.0000 Utilities	106,622		106,622	7,433	106,622	17,574	97,723
62000.1001 Utilities:Cell Phone	11,620		11,620	9,938	11,620	9,701	11,620
62000.1003 Utilities:Telephone					58		58

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62005.0000 Electricity for Water Pumping:	350,000		350,000		350,000	279,082	350,000
62030.0000 Property Taxes						8	
62040.0000 Engineering Services						1,176	
62085.0000 Other Professional Services	724,402		724,402	131,535	724,402	313,463	567,402
62170.0000 Private Contractual Services	259,900		259,900	33,354	140,500	45,258	133,000
62180.0000 Landscape Contractual Services	125,000		125,000	50,424	125,000	107,627	110,000
62220.0000 Insurance	168,064		168,064	66,690	133,379	173,785	173,785
62225.0000 Custodial Services	250		250	3,417	250	4,591	250
62235.0000 Services of Other Dept - Indirect	2,098,092		2,098,092		2,065,467		2,024,766
62240.0000 Services of Other Dept - Direct	2,785		2,785	1,181,739	4,480	1,998,610	4,482
62300.0000 Special Dept Supplies	280,000		280,000	149,775	280,000	249,566	280,000
62310.0000 Office Supplies, Postage & Printing	21,000		21,000	4,483	21,000	8,524	21,000
62316.0000 Software & Hardware	83,050		83,050	58,256	118,800	73,684	145,700
62345.0000 Taxes				111			
62360.0000 Non-Vehicle Equip Maint & Repair						165	
62380.0000 Chemicals	2,500		2,500		2,500	1,140	2,500
62405.0000 Uniforms & Tools	20,200		20,200	10,622	21,000	18,360	18,700
62415.0000 Uncollectible Receivables	55,000		55,000	19,683	55,000	68,425	53,125
62420.0000 Books & Periodicals	500		500		500		500
62430.0000 Auto Equipment Maint & Repair	2,500		2,500	42,263	2,500	51,092	2,500
62435.0000 General Equipment Maint & Repair	77,000		77,000	69,814	77,000	53,485	77,000
62440.0000 Office Equip Maint & Repair	13,000		13,000	7,162	13,000	10,142	13,000
62445.0000 Street & Pavement Repair	115,000		115,000	5,526	115,000	65,869	115,000
62450.0000 Building Grounds Maint & Repair	12,000		12,000	110	12,000	1,743	12,000
62455.0000 Equipment Rental	233,048		233,048	133,903	233,048	229,506	233,048
62485.0000 Fund 535 Communications Rental Rate	66,112		66,112	33,056	66,112	62,400	62,400
62700.0000 Memberships & Dues	48,550		48,550	23,190	43,550	41,103	43,550
62705.0000 YMCA Contributions						46	
62710.0000 Travel	15,300		15,300	2,485	8,300	1,960	10,300
62735.0000 Emission Credits	99,550		99,550	96,441	92,600	92,740	92,600
62755.0000 Training	77,850		77,850	28,659	49,142	42,295	37,142
62765.0000 Educational Reimb:Citywide	500		500		500		500
62775.0000 Purchase Water						41	

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62780.0000 Fuel - Oil				36,600		58,072	
62795.0000 Reclaimed Water:						221	
62811.0000 Interest Expense				103,440		191,033	
62820.0000 Bond Interest & Redemption	1,928,903		1,928,903	990,598	1,904,288	1,729,701	1,909,631
62825.0000 Bond Issuance Costs	(10,943)		(10,943)		(37,752)		
62830.0000 Bank Service Charges							6,500
62840.0000 Small Tools	32,500		32,500	9,249	32,500	26,816	32,500
62850.0000 Other Bond Expenses	5,000		5,000		5,000	5,000	5,000
62895.0000 Miscellaneous Expenses	24,000		24,000	8,623	24,000	3,795	24,000
63165.0000 Maintenance of Electric Equipment				37			
63250.0000 Customer Assistance						3,991	
63290.0000 Water Testing	2,000		2,000	532	2,000	1,258	2,000
63295.0000 Other Water Expense	25,500		25,500	296	25,500	3,674	25,500
85101.0537 Transfers to Fund 537					31,280		
Subtotal: All Other Except Depreciation & Allocations	\$7,076,355		\$7,076,355	\$3,319,444	\$6,860,145	\$6,046,719	\$6,698,782
63005.0000 Depreciation-Buildings	3,874,673		3,874,673	1,994,650	4,023,244	3,414,170	3,849,691
63015.0000 Depreciation-Machinery & Equipment	358,897		358,897	220,577	400,092	402,836	312,191
63025.0000 Depreciation-Other Utility Assets	28,437		28,437	7,513	12,880	12,880	12,880
63035.0000 Depreciation-Vehicles						5,417	
63045.0000 Depreciation-Other Non-Utility	768		768		767		767
Subtotal: Depreciation Expense	\$4,262,775		\$4,262,775	\$2,222,741	\$4,436,983	\$3,835,303	\$4,175,529
63131.0000 Overhead Recovery	4,000		4,000		125,152		(200,445)
63131.1000 Overhead Recovery:Fleet Allocation	286,029		286,029	163,708	280,643	301,121	301,121
63131.1001 Overhead Recovery:Fleet Usage	(26,288)		(26,288)	(3,673)	(39,937)	2,669	(16,028)
63131.1004 Overhead Recovery:Safety Allocation	167,927		167,927	38,042	146,030	96,052	116,934
63131.1005 Overhead Recovery:Shared Support		2,868,416	2,868,416	966,157	2,514,124	1,713,524	2,391,769
63131.1006 Overhead Recovery:2nd Shared Suppt					37,861		
63310.0000 Inventory Overhead	46,275		46,275	24,989	53,870	44,334	43,490
Subtotal: Allocation Expense	\$477,943	\$2,868,416	\$3,346,359	\$1,189,223	\$3,117,743	\$2,157,699	\$2,636,841
Total O&M Expenses	\$31,342,637	\$2,868,416	\$34,211,053	\$18,582,457	\$33,353,651	\$30,087,153	\$31,297,714
60012.1532 Fringe Benefits:PERS UAL One-Time	439,901	90,175	530,076	552,896	552,896		
Subtotal: UAL One-Time Expense	439,901	90,175	530,076	552,896	552,896		
Total O&M and UAL One-Time	31,782,538	2,958,591	34,741,129	19,135,354	33,906,547	30,087,153	31,297,714