

## Shasta Community Services District Water Department 2020/2021 Final Budget

|   | 7/1/19-6/30/20 | 2019/2020      | 2020/2021      |
|---|----------------|----------------|----------------|
|   | <u>Actual</u>  | <u>Budget</u>  | <u>Budget</u>  |
| <b>Ordinary Income/Expense</b>              |                |                |                |
| <b>Income</b>                               |                |                |                |
| <b>41000 · Water Sales</b>                  |                |                |                |
| 41100 · Water Sales - Res. & Comm.          | 367,057        | 375,000        | 400,000        |
| 41150 · Hydrant Water Sales                 | 15,466         | 15,500         | 5,000          |
| 41200 · Water Sales/Pumping                 | 7,618          | 7,560          | 7,700          |
| 41400 · ACID Water Reservation              | 21,590         | 25,000         | 32,000         |
| 41800 · Late Fees                           | 9,277          | 10,000         | 10,000         |
| 42230 · Service Connection Fee/Meters       | 922            | 2,000          | 1,000          |
| <b>Total 41000 · Water Sales</b>            | <u>421,930</u> | <u>435,060</u> | <u>455,700</u> |
| 41950 · CARR Fire Recovery Fee              | 147,397        | 135,000        | 162,000        |
| 42000 · Special Service Fees                | 2,940          | 5,000          | 5,000          |
| 42160 · Property Tax Revenue - SCSD         | 0              | 11,000         | 15,000         |
| 42300 · Annexation Income                   | 26,225         | 27,000         | 5,000          |
| 42500 · Donations                           | 675            | 675            | 0              |
| <b>44000 · Interest Revenue</b>             |                |                |                |
| 44100 · TriC / NVB Interest                 | 1,809          | 2,000          | 2,000          |
| 44500 · Bank of Commerce Interest           | 277            | 300            | 300            |
| <b>Total 44000 · Interest Revenue</b>       | <u>2,086</u>   | <u>2,300</u>   | <u>2,300</u>   |
| 47300 · SFD Reimbursement                   | 13,517         | 12,000         | 12,000         |
| 47400 · FEMA Reimbursement                  | 94,000         | 94,000         | 0              |
| 47500 · Insurance Reimbursement             | 29,645         | 45,000         | 13,500         |
| <b>Total Income</b>                         | <u>738,415</u> | <u>767,035</u> | <u>670,500</u> |
| <b>Gross Profit</b>                         | 738,415        | 767,035        | 670,500        |
| <b>Expense</b>                              |                |                |                |
| 50500 · Bad Debt Expense                    | 19,812         | 10,000         | 5,000          |
| <b>51000 · Water Service Expenses</b>       |                |                |                |
| 51010 · Bureau of Reclamation               | 15,016         | 20,000         | 18,000         |
| 51014 · ACID Water                          | 0              | 25,000         | 32,000         |
| 51018 · Water Testing Expense               | 5,805          | 5,500          | 5,000          |
| <b>Total 51000 · Water Service Expenses</b> | <u>20,821</u>  | <u>50,500</u>  | <u>55,000</u>  |
| <b>51020 · Pumping Expense</b>              |                |                |                |
| 51021 · Middle Brunswick - PGE 573          | 679            | 750            | 900            |
| 51022 · Benson - PGE 937                    | 808            | 1,000          | 1,000          |
| 51023 · Bandana Tr. - PGE 337               | 1,147          | 1,300          | 1,300          |
| 51024 · Highland Cir - PGE 355              | 161            | 200            | 200            |
| 51025 · Highland Circle - PGE 013           | 1,653          | 1,800          | 1,800          |
| 51026 · Record Heights - PGE 206            | 1,586          | 2,100          | 1,800          |
| 51027 · Lower Brunswick - PGE 936           | 1,936          | 2,400          | 2,200          |
| 51028 · Keswick WTP - 956                   | 222            | 250            | 300            |
| <b>Total 51020 · Pumping Expense</b>        | <u>8,192</u>   | <u>9,800</u>   | <u>9,500</u>   |
| <b>51030 · Water Treatment Expense</b>      |                |                |                |
| 51031 · W.T. Chemicals                      | 9,424          | 10,000         | 10,000         |
| 51032 · W.T. Filter Plant PGE 254           | 2,237          | 2,200          | 2,400          |

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| 51033 - W.T. Plant Repair/Maint.               | 6,434          | 8,000          | 8,000         |
| 51034 - Backwash Sludge Disposal               | 1,470          | 1,470          | 2,000         |
| 51035 - W.T. Security/Telephone                | 3,404          | 3,700          | 3,800         |
| <b>Total 51030 - Water Treatment Expense</b>   | <b>22,969</b>  | <b>25,370</b>  | <b>26,200</b> |
| <b>51039 - Transmission/Distribution</b>       |                |                |               |
| 51040 - Transmission/Distribution-Gen          | 104,866        | 120,000        | 30,000        |
| 51070 - Minor Equipment Expense                | 1,177          | 3,000          | 2,000         |
| 51082 - Maintenance/Misc.Equipment             | 8,979          | 13,000         | 13,000        |
| 51083 - Meters - New & Replacements            | 32,446         | 33,000         | 10,000        |
| 51084 - Pump & Tank Level Telemetry            | 0              | 3,000          | 3,000         |
| <b>Total 51039 - Transmission/Distribution</b> | <b>147,468</b> | <b>172,000</b> | <b>58,000</b> |
| <b>51090 - Vehicle Maintenance</b>             |                |                |               |
| 51094 - Backhoe/Trailer/Generator              | 1,957          | 1,600          | 2,500         |
| 51098 - Ford Ranger #11/2011                   | 4,872          | 5,000          | 1,500         |
| 51099 - Ford 350 #12/2016                      | 76             | 1,000          | 1,000         |
| 51100 - Ford F-150 Truck #13                   | 0              | 0              | 1,000         |
| <b>Total 51090 - Vehicle Maintenance</b>       | <b>6,905</b>   | <b>7,600</b>   | <b>6,000</b>  |
| <b>51093 - Gas &amp; Oil Expense</b>           |                |                |               |
| 51091 - Gas & Oil - Generator                  | 322            | 1,000          | 500           |
| 51092 - Gas & Oil Ford 150 Truck #13           | 2,623          | 3,000          | 3,000         |
| 51093.2 - Gas & Oil - Backhoe                  | 0              | 150            | 150           |
| 51093.8 - Gas & Oil Ford Truck #11/2011        | 2,310          | 3,000          | 2,800         |
| 51093.9 - Gas & Oil Ford 350 #12/2016          | 2,885          | 4,000          | 3,500         |
| <b>Total 51093 - Gas &amp; Oil Expense</b>     | <b>8,140</b>   | <b>11,150</b>  | <b>9,950</b>  |
| <b>52000 - Training</b>                        |                |                |               |
| 52001 - Training Course Fees                   | 912            | 800            | 1,000         |
| 52002 - Travel                                 | 0              | 300            | 300           |
| 52003 - Lodging                                | 0              | 600            | 600           |
| 52004 - Meals                                  | 34             | 400            | 400           |
| <b>Total 52000 - Training</b>                  | <b>946</b>     | <b>2,100</b>   | <b>2,300</b>  |
| <b>55010 - Payroll Expenses</b>                |                |                |               |
| <b>55011 - Manager Salary</b>                  |                |                |               |
| 55011.0 - Manager/Salary                       | 78,771         | 82,200         | 82,500        |
| 55011.5 - Manager/Salary/Holiday               | 168            | 0              | 0             |
| <b>Total 55011 - Manager Salary</b>            | <b>78,939</b>  | <b>82,200</b>  | <b>82,500</b> |
| <b>55012 - Maintenance/Hourly</b>              |                |                |               |
| 55012.2 - Maintenance/Hourly                   | 34,891         | 43,680         | 46,000        |
| 55012.3 - Maintenance Hourly/Vacation          | 1,656          | 0              | 0             |
| 55012.4 - Maintenance/Hourly/Sick              | 7,029          | 0              | 0             |
| 55012.5 - Maintenance/Hourly/Holiday           | 2,168          | 0              | 0             |
| 55012.6 - Maintenance/OT                       | 1,887          | 2,130          | 2,500         |
| 55012.7 - Maintenance 2 / Lead Operator        | 39,578         | 45,760         | 48,000        |
| <b>Total 55012 - Maintenance/Hourly</b>        | <b>87,209</b>  | <b>91,570</b>  | <b>96,500</b> |
| <b>55013 - Office/Hourly</b>                   |                |                |               |

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| 55013.1 - Office/Hourly-FD Reimburse       | -18,348        | -22,500        | -23,500        |
| 55013.2 - Office Hourl/ Vacation           | 816            | 0              | 0              |
| 55013.3 - Office/Hourly/Sick               | 1,097          | 0              | 0              |
| 55013.4 - Office Hourly                    | 30,133         | 36,400         | 38,000         |
| 55013.5 - Office/Hourly/Holiday            | 1,904          | 0              | 0              |
| 55013.6 - Office Hourly Overtime           | 523            | 790            | 800            |
| <b>Total 55013 - Office/Hourly</b>         | <b>16,125</b>  | <b>14,690</b>  | <b>15,300</b>  |
| 55014 - On Call Time                       | 14,417         | 14,720         | 15,500         |
| 55010 - Payroll Expenses - Other           | 2,265          | 2,500          | 2,700          |
| <b>Total 55010 - Payroll Expenses</b>      | <b>198,955</b> | <b>205,680</b> | <b>212,500</b> |
| <b>55029 - Employee Benefits</b>           |                |                |                |
| 55030 - Employee Health/Life Insurance     | 59,236         | 65,000         | 65,000         |
| 55035 - Retiree Health Insurance           | 5,965          | 7,600          | 3,000          |
| 55040 - Workers Compensation Insurance     | 5,579          | 5,600          | 6,000          |
| 55055 - CALPERS                            | 32,631         | 33,100         | 37,000         |
| <b>Total 55029 - Employee Benefits</b>     | <b>103,411</b> | <b>111,300</b> | <b>111,000</b> |
| <b>55060 - Payroll Tax Expense</b>         |                |                |                |
| 55062 - Employer Medicare Expense          | 3,190          | 3,400          | 3,500          |
| 55063 - Employer Social Security Exp       | 13,650         | 13,000         | 14,500         |
| 55070 - State Unemployment Insurance       | 1,789          | 1,736          | 1,800          |
| <b>Total 55060 - Payroll Tax Expense</b>   | <b>18,629</b>  | <b>18,136</b>  | <b>19,800</b>  |
| <b>55130 - Office Expense</b>              |                |                |                |
| 55110 - Answering Service Expense          | 97             | 100            | 0              |
| 55121 - Office/Cellular Telephone          | 3,020          | 3,600          | 3,200          |
| 55125 - Office/Security Expense            | 662            | 660            | 660            |
| 55126 - Office/ water                      | 135            | 200            | 0              |
| 55131 - Office/PGE 761                     | 200            | 300            | 500            |
| 55132 - Office/Telephone                   | 2,278          | 4,000          | 3,000          |
| 55133 - Office/Supplies                    | 4,951          | 5,500          | 5,500          |
| 55134 - Office/Postage                     | 6,104          | 6,500          | 5,500          |
| 55135 - Office/Equipment Expense           | 5,946          | 10,000         | 7,000          |
| 55136 - Office/Rent Expense                | 25,200         | 25,200         | 25,200         |
| 55138 - Office/Propane                     | 1,336          | 1,400          | 1,500          |
| 55139 - Office/Building Maintenance        | 1,106          | 600            | 1,200          |
| 55141 - Office/Safety Supplies             | 801            | 850            | 1,000          |
| <b>Total 55130 - Office Expense</b>        | <b>51,836</b>  | <b>58,910</b>  | <b>54,260</b>  |
| 55145 - Banking Fees                       | 100            | 100            | 100            |
| 55150 - Insurance - Liability & E&O        | 16,401         | 16,401         | 27,200         |
| <b>55160 - Professional Services</b>       |                |                |                |
| 55162 - Legal Services                     | 4,878          | 6,000          | 10,000         |
| 55163 - Engineering Services               | 15,867         | 17,000         | 18,000         |
| 55164 - Auditing Services                  | 7,760          | 11,000         | 10,000         |
| 55165 - Professional Services Misc.        | 1,688          | 1,700          | 0              |
| <b>Total 55160 - Professional Services</b> | <b>30,193</b>  | <b>35,700</b>  | <b>38,000</b>  |

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| 55170 · Directors Compensation          | 1,700          | 2,200          | 2,400          |
| 55180 · Dues/Permit Fees                | 18,301         | 19,000         | 20,000         |
| 55182 · maintenance contracts/support   | 500            | 1,000          | 1,000          |
| 55189 · Finance Charges/Late Fees       | 140            | 140            | 0              |
| 55400 · Community Building              |                |                |                |
| 55420 · Com.Bldg/PGE                    | 81             | 81             | 0              |
| <b>Total 55400 · Community Building</b> | <u>81</u>      | <u>81</u>      | <u>0</u>       |
| 60000 · Interest                        | 10,111         | 10,111         | 10,000         |
| <b>Total Expense</b>                    | <u>685,611</u> | <u>767,279</u> | <u>668,210</u> |
| <b>Net Ordinary Income</b>              | 52,804         | -244           | 2,290          |