

LIGHT & WATER
Proposed FY2021 Operating Budget

Public Benefit Programs
Consumer Services
Water Utility
Electric Utility
California Climate Change Balancing Account
Solid Waste

LIGHT & WATER PUBLIC BENEFIT PROGRAM PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The California electric restructuring legislation (AB 1890) signed into law on September 23, 1996, requires municipal electric utilities to expend 2.85% of their retail revenues to fund investments in energy conservation. AB 1890 authorized municipal utilities to impose a surcharge on customers to pay for these investments, at this time, the usage surcharge, referred to as the public benefit charge (PBC) is expected to continue indefinitely for all California Publicly Owned Utilities. The Public Benefit Program provides cost-effective demand-side management services to promote energy efficiency and energy conservation; investment in renewable energy resources and technologies consistent with existing statutes and regulations; research, development, and demonstration programs that advance science or technology which would not result from regulated competitive market environments; and services provided to low-income electricity customers, including but not limited to, targeted energy efficiency services and rate discounts.

FY 2020-21 STRATEGIC GOALS:

- Continue to leverage utility programs and rates to encourage City and local business growth while targeting specific economic development areas.
- Continue to implement City energy efficiency projects for customers and City facilities to reduce utility consumption and expenses.
- Continue to promote the availability of an off peak electric vehicle charging discount rate.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Achieved estimated gross annual energy savings of 6,038,514 kWh in the most recent reporting period from several conservation programs such as: (1) Commercial & Industrial Energy Partnership Program which provides energy audits for businesses and annual incentives up to \$10,000 or 50% of project cost, except for lighting retrofits which have a 100% incentive up to \$1,500 and 50% above that, up to the maximum rebate of \$10,000; (2) LED exchanges and giveaways to promote energy efficient lighting; (3) Residential Weatherization Rebate and Energy Star Appliance Rebate Program for refrigerators, washing machines, dishwashers, air conditioners and other Energy Star rated appliances and weatherization measures; (5) Shade Tree Program; (6) Residential Low Income Assistance; (7) Educational and online learning opportunities regarding energy conservation; (8) Small Business Retrofit Program; and (9) The “Keep Your Cool” program, targeted at small independently owned and operated convenience stores.

**LIGHT & WATER - PUBLIC BENEFIT PROGRAM
ACTIVITY DETAIL**

Account Number		Description
2440739xxx	6625	<u>Program Expense</u> - Low Income Assistance Program, Energy Efficiency Program, Renewables Program, Research & Development, Administration of PBC.

BUDGET UNIT:

L&W PUBLIC BENEFIT PROGRAMS

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
2440739085	ADMINISTRATION OF PBC						
6003	Salaries/Regular	123,115	154,635	134,040	138,509	119,455	(14,585)
6015	Salaries/Vacation	9,149	-	-	1,263	-	-
6024	Salaries/Sick Leave	2,196	-	-	1,888	-	-
6027	Salaries/Bereavement	876	-	-	-	-	-
6033	Overtime Pay/Premium	1	10	-	-	-	-
6045	Salaries/Education Incentive	1,078	1,017	1,015	972	1,015	-
6048	Salaries/Language	277	1,020	780	1,653	720	(60)
6069	Allowances/Vehicle	109	159	360	175	180	(180)
6075	Vacation/Pay-Off	5,890	6,993	5,500	9,460	7,500	2,000
6078	Sick Leave/Pay-Off	-	52	-	-	-	-
6101	PERS/Employee Contribution	9,658	11,447	9,015	9,879	8,425	(590)
6104	PERS Lump Sum	-	15,473	17,680	17,602	19,089	1,409
6105	PERS/Employer Contribution	15,944	4,069	3,575	4,334	4,025	450
6109	PARS/Employer Contribution	11,710	15,497	12,340	15,058	12,585	245
6125	FICA/Employer Contrib/Med	2,283	2,816	2,255	2,453	2,020	(235)
6140	Life Insurance Allocation	319	411	395	393	355	(40)
6155	Workers' Comp Allocation	5,486	6,678	5,445	5,801	4,855	(590)
6160	LTD Insurance Allocation	946	1,251	1,045	1,096	930	(115)
6165	Unemployment Allocation	123	153	155	119	140	(15)
6175	Benefits/Flex Plan	25,667	31,334	19,320	22,080	19,800	480
6180	Deferred Comp/Employer Paid	1,590	2,252	2,105	2,469	2,000	(105)
	SUBTOTAL	216,418	255,267	215,025	235,204	203,094	(11,931)
	PERSONNEL SUBTOTAL	216,418	255,267	215,025	235,204	203,094	(11,931)
OPERATIONS							
2440739081	RESIDENTIAL LOW INCOME						
6625	Program Expense	52,044	73,418	80,000	79,685	80,000	-
	SUBTOTAL	52,044	73,418	80,000	79,685	80,000	-
2440739082	ENERGY EFFICIENCY PROGRAM						
6625	Program Expense	530,725	584,933	955,000	787,503	955,000	-
	SUBTOTAL	530,725	584,933	955,000	787,503	955,000	-
2440739083	RESEARCH & DEVELOPMENT						
6625	Program Expense	212	-	10,000	5,000	10,000	-
	SUBTOTAL	212	-	10,000	5,000	10,000	-
2440739084	RENEWABLES						
6625	Program Expense	-	6,001	60,000	30,000	60,000	-
	SUBTOTAL	-	6,001	60,000	30,000	60,000	-
2440739085	ADMINISTRATION OF PBC						
6625	Program Expense	38,321	37,702	60,000	52,613	60,000	-
6825	Maint & Repair/Vehicle	-	-	500	250	500	-
6850	Lease Payments	1,182	860	4,100	2,050	4,100	-
	SUBTOTAL	39,503	38,562	64,600	54,913	64,600	-
	OPERATIONS SUBTOTAL	622,483	702,914	1,169,600	957,101	1,169,600	-
	PUBLIC BENEFIT PROG FUND TOTAL	838,901	958,181	1,384,625	1,192,305	1,372,694	(11,931)

LIGHT & WATER CONSUMER SERVICES PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

This portion of the budget consists of the Utility Board, Utilities Administration, and Customer Service. The City Council meets monthly as the Utility Board pursuant to the Azusa Municipal Code to provide policy direction to the Utilities Department. Utilities Administration administers the Utility Board agenda process and coordinates preparation of the Department budget, work plan, legislative monitoring, property management, facilities maintenance, purchasing, payment processing, and assists with work order tracking and billing. Utilities Administration also conducts financial analysis to assist in the preparation of annual CAFR tables pertaining to the Utilities and perform periodic cost of service studies for the Electric and Water funds to determine when rate adjustments are necessary. In addition, Utilities Administration prepares quarterly financial reports in support of the Utility Board, as well as provides external filings and reports to regulatory agencies such as: Continuing disclosures for outstanding Utilities debt issuances, State Controller's Office operating information, Rating agencies operating and economic information, and Bureau of Reclamation AMI grant filings.

Customer Service consists of three cost centers, which includes Billing and Collections, Customer Call Center and Field Services. Customer Service is responsible for electric and water utility billing, collections, answering customer calls, assisting walk-in customers, AMI meter maintenance and communications troubleshooting, connection and reconnection of services, month-end closing and reporting of utility financial sales records, and maintaining the financial reporting interface to the Finance Department. Additionally, Customer Service bills for sewer, solid waste collection, public benefits program, and community maintenance fees. This Division is responsible for key account services for large business customers and both water & electric conservation programs.

FY 2020-21 STRATEGIC GOALS:

- Continue offering customers the best options to process payments and utility service requests online and over the phone.
- Issue an RFP for a Customer Information Billing System.
- Deploy a paperless field services work order management system.
- Ensure Water and Electric fund obtain favorable bond ratings by closely monitoring costs, developing balanced budget, and maintaining healthy finances.
- Update Water and Electric facilities with energy efficient improvements and security measures to ensure the safety of employees and visitors.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Completed customer service lobby remodel, improving employee safety and customer

service.

- Installed a self-service kiosk in the customer service lobby to provide additional efficiencies in assisting customers.
- Continued implementation of the Advanced Metering Infrastructure (AMI) project, hosting vendor and staff meetings, overseeing network communication, software integration and meter installations.
- Managed Phase 1: Pilot Phase deployment of the AMI project.
- Completed functional acceptance testing of the wireless network to read both water and electric meters remotely for billing.
- Commenced full deployment of the AMI project.

BUDGET UNIT:

ALL FUNDS (31) - CONSUMER SERVICES DIVISION

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6415	Computer Software Support	220,000	203,051	250,000	30,000	Increased Software Annual Maintenance Costs Due to AMI System
6915	Utilities/Telephone	73,400	60,605	81,400	8,000	Increased number of VOIP phone system users

CAPITAL OUTLAY

7120	Construction & Improvements	536,170	536,170	0	(536,170)	Decrease due to Consumer Services Lobby Remodel completed. \$110K CIP to be added upon approval for energy efficiency building improvements
7135	Vehicles	110,766	110,766	0	(110,766)	Decrease due to no vehicle purchases in FY 2021 \$396K CIP to be added upon approval for Advanced Metering Infrastructure equipment
7140	Equipment & Machinery	275,000	275,000	0	(275,000)	Increased due to PC replacement to provide reliable technology
7142	Computer Equipment	2,603	2,603	30,319	27,716	

**LIGHT & WATER - CONSUMER SERVICES
ACTIVITY DETAIL**

Account Number	Description
3140701xxx, 3140702xxx, 3140711xxx,	6220 <u>Training Schools</u> - American Public Power Association (APPA) training workshops; California Municipal Utilities Association (CMUA) training workshops; Liebert Cassidy Whitmore training workshops via City's membership in the San Gabriel Valley Employment Relations Consortium; and other work related training as deemed necessary by Utilities Administration and Customer Services Division.
	6230 <u>Dues/Subscriptions</u> - Azusa Chamber of Commerce, California Municipal Management Association (CMUA), Southern California Public Power Authority (SCPPA), and American Public Power Association (APPA). (\$250 for Admin)
	6235 <u>Meeting/Conferences</u> - APPA Legislative Rally, APPA National Conference, CEC Meetings, CMUA Annual Conference and Board Meetings, CMUA Capitol Day and Utility Managers Summit, Executive Steering Committee, Light & Water Key Accounts Meeting, Lodi Energy Center Meetings, National League of Cities Conference, NCPA Annual Conference and Directors Meeting, Public Officials Workshop, San Juan Power Operations Meetings, SCPPA Congressional Tour, State of the City, Utility Billing System Users' meeting, California Municipal Rates Group (CMUG) meeting, and National Association of Credit Management (NACM) conference.
	6399 <u>Professional Services</u> - Transcription Services for Utility Board Minutes, professional services for L&W Administration. Consultant to provide technical assessment of customer information system and options to upgrade or replace system. Also includes professional services related to maintenance of advanced metering infrastructure (AMI) network for communication with meters and field devices.
	6415 <u>Computer Software Services</u> - Utility Billing System maintenance, and enhancements programming, including integration with other systems. Also includes billing system maintenance for Time-of-Use (TOU) customers, Itron meter data management system, and Harris meter data management system.
	6493 <u>Outside Services & Repairs</u> - Charter Communication cable TV services, pest control services, document archive/retrieve services, locksmith services, after hours answering service, lockbox, bill print and mail and online billing and payment services, credit card processing services, billing of returned electronic payments, and temporary employment agency services.
	6499 <u>Contract Services & Fees</u> - Azusa Chamber of Commerce, Golden Week, City's Annual Winter Festival by Recreation & Family Services Department, Recreation's Gym Decal, Rose Parade, Civic Leadership, and other miscellaneous donations.
	6539 <u>Printing, Binding & Duplicating</u> - Utility Board Minutes Book, copier's printing & service fees, business card printing, utility billing inserts, and door hangers.
	6601 <u>Advertising Expense</u> - Recreation Gym Decal and miscellaneous.
	6835 <u>Maintenance & Repair of Equipment</u> - Azusa Light & Water heating, ventilation and air conditioning (HVAC) equipment, elevator, fire extinguishers, waterfall, outdoor LED electronic sign, automatic doors, vending machines, printers, fax machine, ice machine, drinking fountains, and office equipment maintenance and repairs, and repairs of meter reading hand held units and other equipment.
	6915 <u>Utilities/Telephone</u> - inContact Call Management System and Usage Fees, cell phone service, and cellular service to read Time of Use meters.

BUDGET UNIT:

ALL FUND 31 DIVISIONS - CONSUMER SERVICES (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	1,720,253	1,781,811	2,404,310	1,923,563	2,483,590	79,280
6006	Salaries/Temp & Part-Time	107,765	77,692	187,030	77,727	181,085	(5,945)
6012	Salaries/Comp-Time	10,854	15,447	-	7,390	-	-
6015	Salaries/Vacation	146,008	131,877	-	116,172	-	-
6024	Salaries/Sick Leave	60,229	57,130	-	108,217	-	-
6027	Salaries/Bereavement	3,301	8,844	-	3,202	-	-
6033	Overtime Pay/Premium	28,230	49,988	41,300	51,132	63,300	22,000
6039	Salaries/Education Incentive	-	3,236	-	5,777	-	-
6045	Standby Pay/Premium	6,398	4,526	4,450	4,453	2,950	(1,500)
6047	Salaries/Bonuses	-	-	-	28,553	-	-
6048	Salaries/Language Pay	22,707	19,385	21,460	16,686	15,450	(6,010)
6060	Special Event Pay	554	1	-	-	-	-
6063	Salaries/Jury Duty	-	3,414	-	2,790	-	-
6068	Allowances/Management	324	-	-	-	-	-
6069	Allowances/Vehicle	23,664	25,666	26,220	26,135	26,220	-
6070	Allowances/Telephone	350	900	900	855	900	-
6072	Salaries/Injury	18,992	39,809	-	212	-	-
6075	Vacation Pay-Off	68,351	49,983	25,300	38,721	33,500	8,200
6078	Sick Leave Pay-Off	10,247	11,027	9,500	14,611	16,500	7,000
6091	Leave Liability Adjustments	25,708	(7,463)	-	-	-	-
6101	PERS/Employee Contribution	117,786	115,782	174,487	112,842	180,460	5,973
6104	PERS Lump Sum	-	316,148	365,245	364,775	405,843	40,598
6105	PERS/Employer Contribution	496,263	339,617	69,561	111,613	84,993	15,432
6107	Apple Pay Plan	671	564	4,520	241	5,780	1,260
6109	PARS/Employer	233,466	102,593	134,830	97,628	133,140	(1,690)
6125	FICA/Employer Contrib/Med	34,512	34,801	46,120	37,592	46,390	270
6133	Retiree Health Premium Reimb	55,710	71,358	-	13,812	5,330	5,330
6140	Life Insurance Allocation	4,537	4,902	7,135	5,735	6,665	(470)
6155	Workers' Comp Allocation	83,855	87,332	105,960	93,610	106,085	125
6160	LTD Insurance Allocation	13,272	14,952	18,905	16,423	19,300	395
6165	Unemployment Allocation	2,016	2,115	3,190	2,307	3,200	10
6175	Benefits/Flex Plan	418,482	449,224	529,230	447,799	555,870	26,640
6180	Deferred Comp/Employer Paid	10,067	9,552	11,250	10,348	12,810	1,560
PERSONNEL SUBTOTAL		3,724,571	3,822,214	4,190,903	3,740,919	4,389,361	198,458
OPERATIONS							
6201	Uniforms & Laundry	25,662	18,627	18,500	16,591	18,500	-
6215	Tuition Reimbursement	2,373	5,038	5,000	2,500	5,000	-
6220	Training Schools	1,994	3,169	10,200	6,987	10,200	-
6230	Dues & Subscriptions	234	339	300	150	300	-
6235	Meetings & Conferences	13,030	16,553	29,250	21,905	29,250	-
6240	Mileage Reimbursement	-	-	100	50	100	-
6301	Legal Fees	9,512	10,227	25,110	16,613	25,110	-
6325	Appraisal Fees	-	830	-	-	-	-
6335	Bond Processing Fees	-	130	-	-	-	-
6399	Professional Services/Other	9,765	15,003	57,800	29,318	57,800	-
6415	Computer Software Support	108,912	110,242	220,000	203,051	250,000	30,000
6423	Administrative Allocation	-	-	-	-	-	-
6430	Custodial Services	11,933	14,556	23,500	19,028	23,500	-
6480	Insurance Claims	116	463	500	250	500	-
6493	Outside Services & Repairs	236,063	279,008	356,370	226,657	356,370	-
6499	Contract Services & Fees	56,659	44,493	45,000	44,747	45,000	-
6518	Postage	104,113	133,572	200,000	160,521	200,000	-
6521	Messenger Service	191	367	465	450	465	-
6527	Supplies/Computer/Small Equipment	-	2,194	5,000	5,567	5,000	-
6530	Office Supplies	13,011	12,905	14,300	16,682	14,300	-
6539	Printing, Binding & Duplicating	4,477	3,879	6,750	5,909	6,750	-
6551	Fuel and Oil	16,929	18,223	16,250	14,646	16,250	-

BUDGET UNIT:

ALL FUND 31 DIVISIONS - CONSUMER SERVICES (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6554	Supplies/Custodial & Cleaning	3,524	2,094	4,000	3,331	4,000	-
6563	Supplies/Special	5,303	6,953	9,300	7,338	9,300	-
6564	Supplies/Medical-Dental	696	1,055	200	183	200	-
6566	Small Tools	383	183	750	481	750	-
6569	Small Equipment	964	3,945	8,000	4,000	8,000	-
6570	Computer Peripherals/Misc	1,364	1,916	1,000	500	1,000	-
6572	Office Furniture & Equipment	-	888	2,000	1,260	2,000	-
6601	Advertising Expense	451	2,060	800	400	800	-
6615	Safety & Security Services Exp	3,569	2,709	6,000	4,355	6,000	-
6620	Recordation Expense	-	202	-	-	-	-
6670	IT Allocation	660,645	715,705	769,680	757,622	920,548	150,868
6760	Insurance Allocation	1,102,590	586,150	664,269	664,269	676,707	12,438
6805	Maintenance/Land Improvements	10,236	8,959	15,000	12,420	15,000	-
6815	Maint & Repairs/Bldgs	11,520	22,788	37,080	22,272	37,080	-
6825	Maint & Repair / Vehicle	9,333	5,755	8,000	6,563	8,000	-
6835	Maint & Repair/Equipment	41,045	27,600	58,250	40,882	58,250	-
6840	Rent/Office Furniture & Equip	3,984	5,287	8,025	6,585	8,025	-
6850	Lease Payments	579	-	-	-	-	-
6904	Utilities/Other	5,232	5,389	7,000	5,974	7,000	-
6915	Utilities/Telephone	70,235	68,520	73,400	60,605	81,400	8,000
7030	Depreciation Expense	33,744	32,933	-	-	-	-
7050	Donations/Contribution	1,000	1,600	11,855	5,928	11,855	-
OPERATIONS SUBTOTAL		2,581,367	2,192,508	2,719,004	2,396,588	2,920,310	201,306
CAPITAL OUTLAYS							
7120	Construction & Improvements	-	-	536,170	536,170	-	(536,170)
7135	Vehicles	-	-	110,766	110,766	-	(110,766)
7140	Equipment & Machinery	30,389	30,753	275,000	275,000	-	(275,000)
7150	Office Furniture & Equipment	19,910	-	-	-	-	-
7142	Computer Equipment	(601)	36,727	2,603	2,603	30,319	27,716
CAPITAL OUTLAYS SUBTOTAL		49,697	67,480	924,539	924,539	30,319	(894,220)
TRANSFERS OUT							
5950	Transfers Out	523,176	434,526	482,237	482,237	544,759	62,522
TRANSFERS OUT SUBTOTAL		523,176	434,526	482,237	482,237	544,759	62,522
CONSUMER SERVICE FUND TOTAL:		6,878,811	6,516,728	8,316,683	7,544,283	7,884,749	(431,934)

BUDGET UNIT:

CONSUMER SERVICES (DETAIL)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
3100000000	CONSUMER SERVICES						
6105	PERS/Employer Contribution	30	(39)	-	-	-	-
	Subtotal	30	(39)	-	-	-	-
3140701928	Utility Board						
6069	Allowances/Vehicle	21,000	21,000	21,000	21,000	21,000	-
	Subtotal	21,000	21,000	21,000	21,000	21,000	-
3140702920	Utility Administration						
6003	Salaries/Regular	427,386	481,739	653,770	510,672	650,070	(3,700)
6012	Salaries/Comp-Time	-	7,028	-	-	-	-
6015	Salaries/Vacation	6,719	11,800	-	8,691	-	-
6024	Salaries/Sick Leave	12,227	9,800	-	14,126	-	-
6027	Salaries/Bereavement	-	2,414	-	-	-	-
6033	Overtime Pay/Premium	-	3,280	2,300	3,282	2,300	-
6045	Salaries/Education Incentive	1,469	307	-	-	-	-
6047	Sal/Bonus	-	-	-	28,553	-	-
6048	Salaries/Language Pay	5,192	2,368	1,140	793	-	(1,140)
6063	Salaries/Jury Duty	-	3,246	-	-	-	-
6069	Allowances/Vehicle	2,664	4,666	5,220	5,135	5,220	-
6070	Allowances/Telephone	350	900	900	855	900	-
6075	Vacation Pay-Off	60,713	33,480	20,000	25,321	20,000	-
6078	Sick Leave Pay-Off	3,306	2,092	2,000	1,257	2,000	-
6101	PERS/Employee Contribution	21,185	23,268	43,665	22,706	45,395	1,730
6104	PERS Lump Sum	-	85,326	91,090	91,860	102,925	11,835
6105	PERS/Employer Contribution	76,013	23,766	17,330	29,253	21,735	4,405
6109	PARS/Employer Contribution	25,521	5,095	-	110	-	-
6125	FICA/Employer Contrib/Med	7,322	8,436	11,100	8,848	11,265	165
6140	Life Insurance Allocation	892	1,189	1,910	1,346	1,905	(5)
6155	Workers' Comp Allocation	15,946	20,624	26,420	22,467	26,225	(195)
6160	LTD Insurance Allocation	2,752	3,927	5,090	4,356	5,060	(30)
6165	Unemployment Allocation	377	505	765	547	785	20
6175	Benefits/Flex Plan	47,538	64,569	104,160	68,350	129,600	25,440
6180	Deferred Comp/Employer Paid	8,642	9,552	9,450	10,348	11,010	1,560
	Subtotal	726,214	809,374	996,310	858,874	1,036,395	40,085
3140702935	L&W Building Maintenance						
6033	Overtime Pay/Premium	-	248	-	569	-	-
6125	FICA/Employer Contrib/Med	-	4	-	8	-	-
6155	Workers' Comp Allocation	-	7	-	11	-	-
6165	Unemployment Allocation	-	0	-	1	-	-
	Subtotal	-	258	-	588	-	-
3140711902	Field Services						
6003	Salaries/Regular	531,440	548,610	660,525	569,481	502,755	(157,770)
6006	Salaries/Temp & Part-Time	30,386	31,019	110,405	3,517	100,955	(9,450)
6012	Salaries/Comp-Time	853	1,329	-	379	-	-
6015	Salaries/Vacation	44,135	38,210	-	41,718	-	-
6024	Salaries/Sick Leave	7,919	13,113	-	10,868	-	-
6027	Salaries Bereavement	286	1,821	-	2,057	-	-
6033	Overtime Pay/Premium	17,918	35,570	28,000	38,442	50,000	22,000
6039	Standby Pay/Premium	-	3,236	-	5,777	-	-
6048	Salaries/Language Pay	4,061	3,600	4,595	3,600	2,400	(2,195)
6068	Allowances/Management	98	-	-	-	-	-
6072	Salaries / Injury	15,009	38,589	-	212	-	-
6075	Vacation Pay-Off	3,946	3,296	3,800	10,781	11,000	7,200
6078	Sick Leave Pay-Off	6,941	6,822	7,000	13,354	14,000	7,000
6101	PERS/Employee Contribution	29,944	28,864	49,547	25,819	41,890	(7,657)
6104	PERS Lump Sum	-	87,113	109,400	108,908	119,905	10,505
6105	PERS/Employer Contribution	267,312	284,414	19,816	37,652	17,578	(2,238)
6107	APPLE/EMPLYR CON	-	-	2,640	-	2,775	135
6109	PARS/Employer Contribution	151,097	29,451	49,145	27,147	37,405	(11,740)
6125	FICA/Employer Contrib/Med	10,381	10,796	13,605	11,173	10,365	(3,240)

BUDGET UNIT:

CONSUMER SERVICES (DETAIL)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6133	Retiree Health Premium Reimb	-	59,966	-	1,714	1,800	1,800
6140	Life Insurance Allocation	1,392	1,465	1,935	1,569	1,470	(465)
6155	Workers' Comp Allocation	25,939	28,250	31,015	26,874	24,240	(6,775)
6160	LTD Insurance Allocation	4,050	4,389	5,135	4,301	3,905	(1,230)
6165	Unemployment Allocation	646	679	935	709	705	(230)
6175	Benefits/Flex Plan	148,641	162,903	162,630	150,448	108,420	(54,210)
	Subtotal	1,302,394	1,423,506	1,260,128	1,096,499	1,051,568	(208,560)
3140711903	Consumer Services						
6003	Salaries/Regular	708,145	688,527	959,170	761,252	1,202,630	243,460
6006	Salaries/Temp & Part-Time	77,379	46,673	76,625	74,209	80,130	3,505
6012	Salaries/Comp-Time	10,001	7,090	-	7,010	-	-
6015	Salaries/Vacation	67,175	78,325	-	58,970	-	-
6024	Salaries/Sick Leave	37,699	32,687	-	48,064	-	-
6027	Salaries Bereavement	2,734	4,609	-	1,145	-	-
6033	Overtime Pay/Premium	10,312	10,890	11,000	8,840	11,000	-
6045	Salaries/Education Incentive	3,762	3,381	3,000	3,000	1,500	(1,500)
6047	Salaries/Bonuses	-	-	-	-	-	-
6048	Salaries/Language Pay	13,454	13,417	15,725	12,293	13,050	(2,675)
6060	Special Event Pay	554	1	-	-	-	-
6063	Salaries/Jury Duty	-	168	-	2,790	-	-
6068	Allowances/Management	226	-	-	-	-	-
6072	Salaries/Injury	3,983	1,220	-	-	-	-
6075	Vacation Pay-Off	1,226	13,208	1,500	2,619	2,500	1,000
6078	Sick Leave Pay-Off	-	2,114	500	-	500	-
6091	Leave Liability Adjustment	25,708	(7,463)	-	-	-	-
6101	PERS/Employee Contribution	58,297	57,101	72,485	55,485	84,170	11,685
6104	PERS Lump Sum	-	127,978	146,430	145,766	162,621	16,191
6105	PERS/Employer Contribution	136,241	26,277	28,935	41,176	41,385	12,450
6107	APPLE/EMPLYR CON	671	564	1,880	241	3,005	1,125
6109	PARS/Employer Contribution	44,968	60,129	70,640	55,903	81,000	10,360
6125	FICA/Employer Contrib/Med	14,918	14,513	19,255	15,723	22,645	3,390
6133	Retiree Health Premium Reimb	55,710	11,392	-	12,097	3,530	3,530
6140	Life Insurance Allocation	1,974	2,069	2,905	2,473	2,915	10
6155	Workers' Comp Allocation	37,204	35,699	43,235	39,226	50,435	7,200
6160	LTD Insurance Allocation	5,686	6,106	7,660	6,784	9,340	1,680
6165	Unemployment Allocation	903	866	1,340	938	1,565	225
6175	Benefits/Flex Plan	209,496	212,424	245,640	213,153	299,850	54,210
	Subtotal	1,528,426	1,449,966	1,707,925	1,569,159	2,073,771	365,846
3140711920	Employee Related						
6003	Salaries/Regular	53,282	62,935	130,845	82,158	128,135	(2,710)
6015	Salaries/Vacation	27,978	3,542	-	6,794	-	-
6024	Salaries/Sick Leave	2,384	1,530	-	35,159	-	-
6027	Sal/Bereavemnt	280	-	-	-	-	-
6045	Salaries/Education	1,167	838	1,450	1,452	1,450	-
6075	Vacation Pay-Off	2,466	-	-	-	-	-
6101	PERS/Employee Contribution	8,360	6,549	8,790	8,831	9,005	215
6104	PERS Lump Sum	-	15,732	18,325	18,241	20,392	2,067
6105	PERS/Employer Contribution	16,667	5,200	3,480	3,532	4,295	815
6109	PARS/Employer	11,879	7,917	15,045	14,469	14,735	(310)
6125	FICA/Employer Contrib/Med	1,892	1,053	2,160	1,841	2,115	(45)
6140	Life Insurance Allocation	279	178	385	346	375	(10)
6155	Workers' Comp Allocation	4,766	2,754	5,290	5,032	5,185	(105)
6160	LTD Insurance Allocation	784	530	1,020	983	995	(25)
6165	Unemployment Allocation	90	64	150	112	145	(5)
6175	Benefits/Flex Plan	12,807	9,328	16,800	15,848	18,000	1,200
6180	Deferred Comp/Employer Paid	1,425	-	1,800	-	1,800	-
	Subtotal	146,506	118,149	205,540	194,798	206,627	1,087
	PERSONNEL SUBTOTAL	3,724,571	3,822,214	4,190,903	3,740,919	4,389,361	198,458

BUDGET UNIT:

CONSUMER SERVICES (DETAIL)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
OPERATIONS							
310000000	Consumer Services						
6399	Professional Services	-	15	-	-	-	-
	Subtotal	-	15	-	-	-	-
3140701928	Utility Board						
6235	Meetings & Conferences	2,295	2,373	2,500	1,865	2,500	-
6301	Legal Fees	8,075	8,618	18,000	13,058	18,000	-
6399	Professional Services	-	-	2,000	1,000	2,000	-
6521	Messenger Service	31	-	100	50	100	-
6539	Printing, Binding & Duplicating	-	-	250	125	250	-
6670	IT Allocation	9,741	7,888	16,500	16,500	16,500	-
	Subtotal	20,143	18,879	39,350	32,598	39,350	-
3140702920	Utility Administration						
6220	Training Schools	-	-	10,200	6,987	10,200	-
6215	Tuition Reimbursement	-	2,567	5,000	2,500	5,000	-
6230	Dues & Subscriptions	-	-	300	150	300	-
6235	Meetings & Conferences	-	1,086	20,550	13,116	20,550	-
6240	Mileage Reimbursement	-	-	100	50	100	-
6301	Legal Fees	-	-	7,110	3,555	7,110	-
6399	Professional Services/Other	-	278	15,800	7,900	15,800	-
6521	Messenger Service	-	-	250	343	250	-
6530	Office Supplies	-	-	4,300	4,151	4,300	-
6539	Printing, Binding & Duplicating	-	-	4,000	2,594	4,000	-
6570	Computer Peripherals/Misc	-	-	1,000	500	1,000	-
6572	Office Furniture & Equipment	-	-	1,000	760	1,000	-
6601	Advertising Expense	-	-	800	400	800	-
6915	Utilities/Telephone	-	140	2,400	2,326	2,400	-
7050	Donations/Contribution	-	-	11,855	5,928	11,855	-
	Subtotal	-	4,071	84,665	51,259	84,665	-
3140702921	Consumer Services - Administrative						
6201	Unifroms & Laundry	-	130	-	-	-	-
6215	Tuition Reimbursement	2,373	2,471	-	-	-	-
6220	Training Schools	1,815	2,595	-	-	-	-
6230	Dues & Subscriptions	234	339	-	-	-	-
6235	Meetings & Conferences	6,907	6,849	-	-	-	-
6301	Legal Fees	1,255	1,299	-	-	-	-
6325	Appraisal Fees	-	694	-	-	-	-
6399	Professional Services/Other	3,030	11,884	-	-	-	-
6493	Outside Services & Repairs	284	558	-	-	-	-
6499	Contract Services & Fees	56,659	44,493	-	-	-	-
6521	Messenger Service	57	202	-	-	-	-
6530	Office Supplies	3,557	3,651	-	-	-	-
6539	Printing, Binding & Duplicating	3,075	2,217	-	-	-	-
6554	Supplies/Custodial & Cleaning	-	219	-	-	-	-
6563	Supplies/Special	99	194	-	-	-	-
6564	Supplies/Medical-Dental	47	309	-	-	-	-
6570	Computer Peripherals/Misc	1,364	1,916	-	-	-	-
6572	Office Furniture & Equipment	-	349	-	-	-	-
6601	Advertising Expense	-	2,060	-	-	-	-
6620	Recordation Expense	-	202	-	-	-	-
6915	Utilities/Telephone	2,378	2,856	-	-	-	-
7050	Donations/Contribution	1,000	1,600	-	-	-	-
	Subtotal	84,134	87,087	-	-	-	-
3140702927	Utilities - Administration						
6760	Insurance Allocation	1,102,590	586,150	664,269	664,269	676,707	12,438
	Subtotal	1,102,590	586,150	664,269	664,269	676,707	12,438
3140702935	L&W Building Maintenance						
6335	Bond Processing Fees	-	130	-	-	-	-
6430	Custodial Services	11,933	14,556	23,500	19,028	23,500	-

BUDGET UNIT:

CONSUMER SERVICES (DETAIL)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6480	Insurance Claims Administration	116	463	500	250	500	-
6493	Outside Services & Repairs	3,394	2,120	4,870	4,624	4,870	-
6499	Contract Services	-	-	45,000	44,747	45,000	-
6554	Supplies/Custodial & Cleaning	3,524	1,874	4,000	3,331	4,000	-
6563	Supplies/Special	1,260	432	2,800	3,468	2,800	-
6615	Safety & Security Services Exp	3,569	2,709	6,000	4,355	6,000	-
6564	Supplies/Medical	-	-	200	183	200	-
6805	Maintenance/Land Improvements	10,236	8,959	15,000	12,420	15,000	-
6815	Maint & Repairs/Bldgs	11,520	22,788	37,080	22,272	37,080	-
6835	Maint & Repair/Equipment	32,777	13,013	40,750	26,043	40,750	-
6840	Rent/Office Furniture & Equip	3,984	5,287	8,025	6,585	8,025	-
6904	Utilities/Other	5,232	5,389	7,000	5,974	7,000	-
	Subtotal	87,545	77,721	194,725	153,280	194,725	-
3140711000	Customer Services						
7030	Depreciation Expense	33,744	32,933	-	-	-	-
	Subtotal	33,744	32,933	-	-	-	-
3140711902	Field Services						
6201	Uniforms & Laundry	16,762	9,003	8,000	7,111	8,000	-
6235	Meetings & Conferences	-	2,049	2,000	1,000	2,000	-
6399	Professional Services	-	420	20,000	10,000	20,000	-
6493	Outside Services & Repairs	1,470	984	1,500	1,450	1,500	-
6539	Printing, Binding & Duplicating	-	167	1,000	1,223	1,000	-
6551	Fuel and Oil	16,929	18,223	16,250	14,646	16,250	-
6563	Supplies/Special	3,850	6,328	6,000	3,620	6,000	-
6566	Small Tools	383	183	750	481	750	-
6569	Small Equipment	-	2,399	8,000	4,000	8,000	-
6825	Maint & Repair / Vehicle	9,333	5,755	8,000	6,563	8,000	-
6835	Maint & Repair/Equipment	8,070	14,143	16,500	14,110	16,500	-
6915	Utilities/Telephones	7,712	6,297	9,000	5,200	9,000	-
	Subtotal	64,509	65,950	97,000	69,404	97,000	-
3140711903	Consumer Services						
6201	Uniforms & Laundry	8,899	9,495	10,500	9,480	10,500	-
6235	Meetings & Conferences	1,700	3,595	4,200	5,924	4,200	-
6301	Legal Fees	182	-	-	-	-	-
6325	Appraisal Fees	-	136	-	-	-	-
6399	Professional Services	6,735	2,406	20,000	10,418	20,000	-
6415	Computer Software Services	108,912	110,242	220,000	203,051	250,000	30,000
6493	Outside Services & Repairs	230,915	275,346	350,000	220,583	350,000	-
6518	Postage	104,113	133,572	200,000	160,521	200,000	-
6521	Messenger Service	102	165	115	58	115	-
6527	Supplies/Computer/Small Equipment	-	2,194	5,000	5,567	5,000	-
6530	Office Supplies	9,453	9,255	10,000	12,531	10,000	-
6539	Printing, Binding & Duplicating	1,402	1,496	1,500	1,968	1,500	-
6563	Supplies/Special	92	-	500	250	500	-
6569	Small Equipment	964	1,546	-	-	-	-
6572	Office Furniture & Equipment	-	539	1,000	500	1,000	-
6601	Advertising Expense	451	-	-	-	-	-
6670	IT Allocation	650,904	707,817	753,180	741,122	904,048	150,868
6835	Maint & Repair/Equipment	198	444	1,000	728	1,000	-
6915	Utilities/Telephone	60,145	59,226	62,000	53,079	70,000	8,000
	Subtotal	1,185,169	1,317,473	1,638,995	1,425,779	1,827,863	188,868
3140711920	Employee Related						
6220	Training Schools	179	574	-	-	-	-
6235	Meetings & Conferences	2,128	602	-	-	-	-
6301	Legal Fees	-	309	-	-	-	-
6564	Supplies/Medical-Dental	648	746	-	-	-	-
6850	Lease Payments	579	-	-	-	-	-
	Subtotal	3,535	2,231	-	-	-	-
	OPERATIONS SUBTOTAL	2,581,367	2,192,508	2,719,004	2,396,588	2,920,310	201,306

BUDGET UNIT:

CONSUMER SERVICES (DETAIL)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
<u>CAPITAL OUTLAY</u>							
310000000	Consumer Services						
7120	Construction & Improvements	-	(6,142)	-	-	-	-
7140	Equipment & Machinery	-	(36,547)	-	-	-	-
	Subtotal	-	(6,142)	-	-	-	-
3140702935	General Plant - Maintenance						
7135	Vehicles	-	-	110,766	110,766	-	(110,766)
7140	Equipment & Machinery	-	41,091	275,000	275,000	-	(275,000)
7142	Computer Equipment	-	36,727	2,603	2,603	-	(2,603)
	Subtotal	-	77,818	388,369	388,369	-	(388,369)
3140711902	Field Services						
7140	Equipment & Machinery	15,584	-	-	-	-	-
	Subtotal	15,584	-	-	-	-	-
3140711903	Consumer Services						
7140	Equipment & Machinery	14,805	26,209	-	-	-	-
7142	Computer Equipment	(601)	-	-	-	30,319	30,319
7150	Office Furniture & Equipment	19,910	-	-	-	-	-
	Subtotal	34,113	26,209	-	-	30,319	30,319
3180711903	Customer Records & Collections						
7120	Construction & Improvements	-	6,142	536,170	536,170	-	(536,170)
	Subtotal	-	6,142	536,170	536,170	-	(536,170)
	CAPITAL OUTLAYS SUBTOTAL	49,697	67,480	924,539	924,539	30,319	(894,220)
<u>TRANSFERS OUT</u>							
3140711903	Consumer Services						
5950	Transfers Out	10,632	15,598	17,135	17,135	17,115	(20)
	Subtotal	10,632	15,598	17,135	17,135	17,115	(20)
3140711920	Employee Related Expenses						
5950	Transfers Out	512,544	418,928	465,102	465,102	527,644	62,542
	Subtotal	512,544	418,928	465,102	465,102	527,644	62,542
	TRANSFERS OUT SUBTOTAL	523,176	434,526	482,237	482,237	544,759	62,522
	CONSUMER SERVICE FUND TOTAL:	6,878,811	6,516,728	8,316,683	7,544,283	7,884,749	(431,934)

LIGHT & WATER WATER UTILITY PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Water Division is responsible for supplying reliable, high quality drinking water to approximately 110,000 customers in Azusa and portions of Glendora, Covina, West Covina, Irwindale, and Los Angeles County. Production of water comes from groundwater wells, surface water treatment, and the purchase of treated and untreated imported water. Water is transmitted through 281 miles of pipeline to business, industrial and residential customers. The Water Division is composed of three Sections: Production, Distribution, and Administration. The Production Section operates a 12 million gallon per day (MGD) advanced membrane filtration plant treating naturally occurring and imported water from the San Gabriel River. This section operates and maintains 11 groundwater wells, 13 reservoirs, 9 booster stations, and 15 pressure regulating stations in 10 pressure zones. The Production Section consistently meets or exceeds water quality regulations, collecting and testing over 200 samples each month for analysis by an outside certified laboratory. The Distribution Section operates, maintains, and repairs over 280 miles of water pipeline from 2 to 36 inches. This section maintains several thousand valves and over 2,400 fire hydrants. The Administration Section includes division management, support staff, and water engineering. Water Engineering provides technical and civil engineering support to the Division. They are responsible for the Capital Improvement Program (CIP), project management, as well as material specification and design review. Engineering provides conditions of approval for all development projects, conducts plan checks, and determines utility related fees for services requested by customers. In addition, Engineering develops technical documents including staff reports, memos, requests for proposals, and contracts. The Water Division, as a team, works continuously to achieve its mission of providing reliable, high quality water to its customers.

FY 2020-21 STRATEGIC GOALS:

- Execute safe work habits in every task performed.
- Meet or exceed all regulatory requirements for safety, water quality, and water supply.
- Provide reliable service and aesthetically pleasing water to all customers.
- Maintain high customer service standards and increase positive relationships with the public.
- Investigate and implement treatment options for new water supply sources.
- Increase the use of asset management and GIS programs to efficiently operate the water system.
- Continue to educate customers on Azusa's local hydrology and the need for continued conservation.
- Ensure water revenues are adequate for maintaining required debt coverage.
- Continue investing in the Capital Improvement Program to maintain water facilities and provide for future demand.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Treated over 5 billion gallons of water for residential, business, and commercial use.
- Collected over 2,400 water quality samples throughout the distribution system to assure compliance.
- Performed timely repairs of numerous main, service, and fire hydrant leaks.
- Expanded an interactive water system map in GIS that includes leak repair history.
- Developed additional digital forms for water quality record keeping and report generation.
- Performed plan checks and installed fire and domestic services for new residential and commercial developments.
- Implemented Phase 2 of the Advanced Metering Infrastructure CIP.
- Completed design and started construction on W-277 Cypress Transmission Main CIP.
- Completed design and started construction on Triangle Flow Control Structure CIP.
- Completed Tank Mixer for Mountain Cove Reservoir CIP.
- Completed preventative maintenance on approximately 600 fire hydrants.
- Completed Foothill & Citrus Water Main Replacement Project.
- Completed technical memorandum for North Reservoir Rehabilitation.
- Completed rehabilitation of Well 1.

BUDGET UNIT:

ALL FUNDS (32) - WATER DIVISION

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6230	Dues & Subscriptions	32,000	44,093	37,000	5,000	Increased subscriptions
6253	Licenses/Certifications	3,500	2,630	4,000	500	Cost increase
6424	Consumer Services Allocation	4,400,864	4,015,630	4,179,864	(221,000)	Decrease from 0.60% to 0.55% of allocation responsibility
6493	Outside Services & Repairs	806,726	573,029	727,058	(79,668)	Decrease in expenses related to outside services & repair
6563	Supplies/Special	669,700	595,425	740,500	70,800	Increased use of water work materials and supplies
6593	Water Rights Adjudicated Assessments	4,440,545	4,440,545	4,980,000	539,455	Increase in Resource Development Assessment (RDA) from Watermaster
6825	Maintenance Repair Vehicle	75,000	102,060	105,000	30,000	Increased vehicle and equipment maintenance & repair
6905	Utilities/Electricity	22,000	22,982	25,000	3,000	Increase in Southern California Edison electrical expenses
7010	Franchise Fee (2%)	457,298	457,298	489,309	32,011	2% of 32407211000 - 5240,5242,5243,5244,5245
7013	Water Rights Lease Expense	1,875,000	1,875,000	1,929,160	54,160	2% increase due to CPI
7099	Miscellaneous	6,466	200,748	0	(6,466)	Obsolete Account

CAPITAL OUTLAY

7125	Bldgs/Min Improvements/Remod	200,000	100,551	0	(200,000)	Decrease due to less building improvements. \$150K CIP to be added upon approval for
7130	Structures/Other	1,574,797	991,565	0	(1,574,797)	Decrease due to completed projects. \$2.1M CIP to be added upon approval for reservoir
7135	Vehicles	227,760	227,760	148,838	(78,923)	Decrease due to less vehicle purchases for FY2020-21.
7140	Equipment & Machinery	7,799,720	6,096,925	57,330	(7,742,390)	Decrease due to less AMI project equipment purchases in FY2021. \$710K CIP to be added
7143	Computer Softwares	74,852	207,194	0	(74,852)	No computer software purchase in FY2021
7145	Lines, Mains&Swr	4,973,414	2,558,042	0	(4,973,414)	Decrease due to ongoing projects. \$1.6M CIP to be added upon approval for reservoir

**LIGHT & WATER - WATER
ACTIVITY DETAIL**

Account Number	Description
3240721795	6220 <u>Training Schools</u> - Safety and industry related training including: Federal and California Occupational Safety and Health Act, American Water Works Association, Operational Support Tools Hazardous Materials, and California Specialized Training Institute.
3240721795	6230 <u>Dues/Subscriptions</u> - Includes: Building News International (Green Book), Engineering News Record, Urban Water Institute, American Water Works Association, California Municipal Utilities Association, American Society of Civil Engineers, and Association of California Water Agencies.
3240722704	6231 <u>Outside Assessment</u> - Assessments from outside agencies including: Water Quality Authority, San Gabriel River Water Committee, State Water Resources Control Board, and San Gabriel Valley Protective Association.
3240721791, 3240722701	6235 <u>Meetings/Conferences</u> - Industry related meetings and conferences including: California Municipal Utilities Association, San Gabriel Valley Water Association, Association of California Water Agencies, and American Water Works Association.
3240722XXX, 3240723XXX	6493 <u>Outside Services & Repairs</u> - Contract civil engineering design and construction vendors necessary to repair and replace water production and distribution system facilities and equipment. Includes laboratory costs for water quality sampling.
3240722704	6563 <u>Supplies/Special</u> - Includes San Gabriel Valley Municipal Water District in-lieu power generation costs.
3240722704	6593 <u>Water Rights Adjudicated Assessments</u> - Assessments associated with Main San Gabriel Basin Watermaster.
3240722726	6905 <u>Utilities/Electricity</u> - Increased cost of electricity on accounts served by Southern California Edison.
3240721530	7001 <u>Interest Expense</u> - Interest expense on long-term debt of two bonds: (1) 2006 Revenue Parity Bonds - issued to finance construction of new water treatment plant and other major infrastructure such as reservoirs; and (2) 2012 Refunding Revenue Bonds - refunded the 2003 Certificates of Participation used to refinance the purchase of the Azusa Valley Water Company.

BUDGET UNIT:

ALL FUND 32 DIVISIONS - WATER (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	1,703,860	1,885,753	2,288,305	1,867,861	2,432,930	144,625
6012	Salaries/Comp-Time	77,286	98,533	-	91,225	-	-
6015	Salaries/Vacation	63,474	71,787	-	74,678	-	-
6024	Salaries/Sick Leave	93,544	90,827	-	112,631	-	-
6027	Salaries/Bereavement	1,512	6,272	-	2,559	-	-
6030	Overtime Pay/Regular	18,673	21,445	9,000	16,294	20,000	11,000
6033	Overtime Pay/Premium	304,223	165,809	245,500	222,038	234,500	(11,000)
6039	Standby Pay/Premium	68,920	63,282	75,000	66,174	80,000	5,000
6045	Salaries/Education Incentive	15,281	17,431	17,490	16,004	18,390	900
6048	Salaries/Language Pay	13,171	13,200	13,200	15,423	18,000	4,800
6063	Salaries/Jury Duty	5,685	483	-	1,165	-	-
6072	Salaries/Injury	5,900	43,125	-	18,836	-	-
6075	Vacation Pay-Off	59,584	91,944	52,000	87,253	58,300	6,300
6078	Sick Leave Pay-Off	2,062	5,876	2,000	10,455	5,000	3,000
6087	Const Contra/WO Labor	(10,831)	(7,737)	-	-	-	-
6091	Leave Liability Adjustments	43,463	33,445	-	-	-	-
6095	Salary Savings	-	(194,004)	-	-	-	-
6101	PERS/Employee Contribution	117,266	127,178	161,030	117,123	170,245	9,215
6104	PERS Lump Sum	-	279,291	335,830	334,617	370,058	34,228
6105	PERS/Employer Contribution	526,952	379,696	64,060	103,445	81,510	17,450
6109	PARS/Employer Contribution	185,989	108,843	123,120	97,206	131,845	8,725
6125	FICA/Employer Contrib/Med	38,276	40,290	40,680	40,516	42,610	1,930
6133	Retiree Health Premium Reimb	60,154	83,011	-	26,036	6,300	6,300
6140	Life Insurance Allocation	4,592	5,335	6,730	5,909	7,060	330
6155	Workers' Comp Allocation	84,197	94,580	92,755	94,876	97,490	4,735
6160	LTD Insurance Allocation	13,575	16,207	17,800	16,354	18,675	875
6165	Unemployment Allocation	2,190	2,432	2,800	2,413	2,935	135
6175	Benefits/Flex Plan	404,714	450,821	486,580	413,981	511,010	24,430
6180	Deferred Comp/Employer Paid	5,310	5,220	8,460	6,242	7,740	(720)
PERSONNEL SUBTOTAL		3,909,022	4,000,375	4,042,340	3,861,316	4,314,598	272,258
OPERATIONS							
6201	Uniforms & Laundry	18,751	15,111	25,000	18,961	25,000	-
6215	Tuition Reimbursement	-	3,836	-	-	-	-
6220	Training Schools	11,185	9,364	10,000	7,911	10,000	-
6230	Dues & Subscriptions	27,851	29,641	32,000	44,093	37,000	5,000
6231	Outside Assessments	362,768	327,243	430,000	420,040	430,000	-
6235	Meetings & Conferences	3,200	3,783	16,600	10,420	16,600	-
6253	Licenses/Certifications	846	2,829	3,500	2,630	4,000	500
6301	Legal Fees	350,525	41,076	75,000	73,789	75,000	-
6320	Fiscal Agent Fees	-	-	3,000	1,500	3,000	-
6340	Special Studies	19,570	18,140	16,500	10,750	16,500	-
6345	Program Consultants	7,882	4,800	-	-	-	-
6399	Professional Services	5,574	18,110	30,161	16,169	30,161	-
6423	Administrative Allocation	787,061	916,732	1,306,135	1,153,296	1,429,235	123,100
6424	Consumer Services Allocation	3,731,921	3,541,732	4,400,864	4,015,630	4,189,137	(211,727)
6430	Custodial Services	6,556	6,924	12,400	9,662	12,400	-
6493	Outside Services & Repairs	504,360	981,159	806,726	570,350	727,058	(79,668)
6521	Messenger Service	699	404	1,500	942	1,500	-
6527	Supplies/Computer	6,625	5,758	8,500	7,205	8,500	-
6530	Office Supplies	4,649	7,457	5,750	6,508	5,750	-
6539	Printing, Binding & Duplicating	4,475	649	2,700	1,350	2,700	-
6551	Fuel and Oil	51,064	62,306	60,000	53,002	60,000	-
6554	Supplies/Custodial	1,505	1,863	2,500	1,982	2,500	-
6560	Repair Parts	8,192	52	28,300	14,150	28,300	-
6563	Supplies/Special	505,965	670,348	669,700	595,425	740,500	70,800
6564	Supplies/Medical-Dental	3,709	2,306	2,500	2,264	2,500	-

BUDGET UNIT:

ALL FUND 32 DIVISIONS - WATER (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL	ACTUAL	REVISED	YEAR END EST	PROPOSED	VARIANCE
		17-18	18-19	19-20	19-20	20-21	
6566	Small Tools	3,552	9,200	7,000	3,977	7,000	-
6569	Small Equipment	26,734	28,038	16,000	10,182	16,000	-
6572	Office Furniture & Equipment	-	269	2,000	1,000	2,000	-
6578	Const Contra/WO Labor	(47,408)	(33,674)	-	-	-	-
6591	Water for Resale	132,960	793	1,000	859	1,000	-
6593	Water Rights Adjudicated Assessment	3,016,143	3,488,972	4,440,545	4,440,545	4,980,000	539,455
6601	Advertising Expense	400	3,101	4,000	2,200	4,000	-
6605	Filing Costs	195	2,160	20,000	10,000	20,000	-
6610	Bond Administration	6,250	6,250	6,500	9,500	6,500	-
6631	Firework Related Expenses	1,168	-	-	-	-	-
6633	Water Conservation Program	52,463	50,303	200,000	119,013	200,000	-
6801	Rent/Land	5,220	7,830	6,000	3,000	6,000	-
6805	Maintenance/Land Improvements	46,420	31,993	64,274	40,588	64,274	-
6815	Maint & Repairs/Bldgs	6,832	14,410	21,500	11,842	21,500	-
6825	Maintenance Repair Vehicle	66,145	73,120	75,000	101,955	105,000	30,000
6830	Rent/Equipment	562	10,254	2,000	1,000	2,000	-
6835	Maint & Repair/Equipment	4,339	9,776	20,500	10,558	20,500	-
6850	Lease Payments	5,638	6,506	10,553	6,807	10,553	-
6904	Utilities/Other	1,038,079	1,106,250	1,200,000	1,142,596	1,200,000	-
6905	Utilities/Electricity	12,030	16,439	22,000	22,982	25,000	3,000
6910	Utilities/Natural Gas	923	886	1,000	849	1,000	-
6915	Utilities/Telephone	22,526	23,534	28,000	20,681	28,000	-
7001	Interest Expense	2,772,035	2,319,474	1,789,688	1,789,688	1,942,890	153,202
7005	Principal Payment	1,946,230	2,025,000	2,120,000	2,120,000	2,210,000	90,000
7010	Franchise Fee (2%)	403,744	425,401	457,298	457,298	489,309	32,011
7013	Water Rights Lease Expense	1,558,536	1,760,004	1,875,000	1,875,000	1,929,160	54,160
7015	Tax/Property	2,565	2,604	3,793	4,954	3,793	-
7030	Depreciation Expense	3,736,715	3,770,183	-	-	-	-
7055	Uncollectible Accounts	28,880	25,008	36,000	32,595	36,000	-
7065	Depreciation Expense	(4,077)	(2,899)	-	-	-	-
7099	Miscellaneous	5,411	(5,411)	6,466	200,748	-	(6,466)
OPERATIONS SUBTOTAL		21,276,144	21,847,396	20,385,453	19,478,446	21,188,820	803,367
CAPITAL OUTLAY							
7125	Bldgs/Min Improvements/Remod	-	-	200,000	100,551	-	(200,000)
7130	Structures/Other	122,314	(13,210)	1,574,797	991,565	-	(1,574,797)
7135	Vehicles	14,808	32,391	227,760	227,760	148,838	(78,923)
7140	Equipment & Machinery	363	(58,637)	7,799,720	6,096,925	57,330	(7,742,390)
7143	Computer Softwares	-	62,381	74,852	207,194	-	(74,852)
7145	Lines, Mains&Swr	-	228,829	4,973,414	2,558,042	-	(4,973,414)
CAPITAL OUTLAY SUBTOTAL		137,485	251,754	14,850,543	10,182,037	206,168	(14,644,376)
TRANSFERS OUT							
5950	Transfer Out	249,960	250,943	250,275	250,275	526,635	276,360
TRANSFERS OUT SUBTOTAL		249,960	250,943	250,275	250,275	526,635	276,360
WATER FUND TOTAL:		25,572,612	26,350,469	39,528,611	33,772,073	26,236,220	(13,292,391)

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
<u>PERSONNEL</u>							
3200000000	Water						
6105	PERS/Employer Contr	48	-	-	-	-	-
	Subtotal	48	-	-	-	-	-
3240721000	City Water						
6087	Const Contra/WO Labor	(10,831)	(7,737)	-	-	-	-
	Subtotal	(10,831)	(7,737)	-	-	-	-
3240721790	Supervision & Engineering						
6003	Salaries/Regular	337,202	370,922	447,960	371,532	443,460	(4,500)
6012	Salaries/Comp-Time	429	5,431	-	5,138	-	-
6015	Salaries/Vacation	11,316	6,385	-	16,559	-	-
6024	Salaries/Sick Leave	29,516	20,679	-	22,170	-	-
6027	Salaries/Bereavement	-	785	-	2,559	-	-
6033	Overtime Pay/Premium	135	1,452	5,500	4,095	5,500	-
6045	Salaries/Education Incentive	1,888	1,888	1,890	1,925	3,690	1,800
6048	Salaries/Language Pay	2,371	2,400	2,400	4,024	4,800	2,400
6063	Salaries/Jury Duty	4,596	-	-	695	-	-
6075	Vacation Pay-Off	3,706	2,997	2,500	3,079	3,300	800
6091	Leave Liability Adjustments	43,463	33,445	-	-	-	-
6095	Salary Savings	-	(85,319)	-	-	-	-
6101	PERS/Employee Contribution	18,419	19,457	30,065	19,994	31,435	1,370
6104	PERS Lump Sum	-	51,563	62,400	62,120	69,470	7,070
6105	PERS/Employer Contribution	54,122	17,925	11,935	21,843	15,020	3,085
6109	PARS/Employer Contribution	116,728	16,283	17,390	16,879	17,460	70
6125	FICA/Employer Contrib/Med	6,003	6,331	7,610	6,748	7,560	(50)
6133	Retiree Health Premium Reimb	60,154	21,045	-	19,894	-	-
6140	Life Insurance Allocation	906	1,014	1,315	1,169	1,310	(5)
6155	Workers' Comp Allocation	15,492	16,370	18,085	17,444	18,080	(5)
6160	LTD Insurance Allocation	2,654	3,152	3,480	3,314	3,455	(25)
6165	Unemployment Allocation	346	376	520	401	520	-
6175	Benefits/Flex Plan	48,320	50,775	72,240	52,905	77,400	5,160
6180	Deferred Comp/Employer Paid	5,310	5,220	6,300	6,242	6,540	240
	Subtotal	763,076	570,574	691,590	660,727	709,000	17,410
3240722700	Water Production						
6003	Salaries/Regular	547,262	595,971	657,985	531,818	692,990	35,005
6012	Salaries/Comp-Time	23,395	22,079	-	34,209	-	-
6015	Salaries/Vacation	16,491	25,765	-	12,744	-	-
6024	Salaries/Sick Leave	12,102	9,817	-	21,390	-	-
6027	Salaries/Bereavement	-	1,384	-	-	-	-
6030	Overtime Pay/Regular	4,470	4,447	5,000	5,000	5,000	-
6033	Overtime Pay/Premium	81,309	17,051	40,000	40,000	40,000	-
6039	Standby Pay/Premium	30,328	22,164	40,000	29,498	40,000	-
6045	Salaries/Education Incentive	6,978	8,100	8,100	6,128	6,300	(1,800)
6048	Salaries/Language Pay	3,600	3,600	3,600	3,600	3,600	-
6063	Salaries/Jury Duty	-	483	-	-	-	-
6075	Vacation Pay-Off	26,383	22,209	19,500	57,772	25,000	5,500
6078	Sick Leave Pay-Off	1,665	5,876	2,000	10,455	5,000	3,000
6101	PERS/Employee Contribution	42,872	46,897	46,805	40,027	48,395	1,590
6104	PERS Lump Sum	-	82,572	97,705	97,571	104,673	6,968
6105	PERS/Employer Contribution	307,571	315,184	18,620	23,002	23,170	4,550
6109	PARS/Employer Contribution	29,698	38,406	42,695	31,413	34,920	(7,775)
6125	FICA/Employer Contrib/Med	12,281	12,213	11,785	12,120	11,790	5
6140	Life Insurance Allocation	1,426	1,656	1,945	1,632	1,940	(5)
6155	Workers' Comp Allocation	26,007	27,820	26,785	25,893	26,830	45
6160	LTD Insurance Allocation	4,189	4,965	5,115	4,469	5,135	20
6165	Unemployment Allocation	710	740	815	735	820	5
6175	Benefits/Flex Plan	130,362	142,753	143,290	118,688	144,490	1,200
6180	Deferred Comp/Employer Paid	-	-	2,160	-	1,200	(960)
	Subtotal	1,309,098	1,412,152	1,173,905	1,108,163	1,221,253	47,348
3240723750	Water Distribution-Personnel						
6003	Salaries/Regular	819,397	918,859	1,182,360	964,511	1,296,480	114,120

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6012	Salaries/Comp-Time	53,463	71,023	-	51,878	-	-
6015	Salaries/Vacation	35,667	39,637	-	45,376	-	-
6024	Salaries/Sick Leave	51,926	60,332	-	69,071	-	-
6027	Salaries/Bereavement	1,512	4,103	-	-	-	-
6030	Overtime Pay/Regular	14,203	16,998	4,000	11,294	15,000	11,000
6033	Overtime Pay/Premium	222,779	147,307	200,000	177,943	189,000	(11,000)
6039	Standby Pay/Premium	38,592	41,118	35,000	36,676	40,000	5,000
6045	Salaries/Education Incentive	6,416	7,443	7,500	7,951	8,400	900
6048	Salaries/Language Pay	7,200	7,200	7,200	7,800	9,600	2,400
6063	Salaries/Jury Duty	1,088	-	-	470	-	-
6068	Allowance/Management	-	-	-	-	-	-
6072	Salaries/Injury	5,900	43,125	-	18,836	-	-
6075	Vacation Pay-Off	29,495	66,738	30,000	26,402	30,000	-
6078	Sick Leave Pay-Off	397	-	-	-	-	-
6095	Salary Savings	-	(108,684)	-	-	-	-
6101	PERS/Employee Contribution	55,975	60,823	84,160	57,102	90,415	6,255
6104	PERS Lump Sum	-	145,156	175,725	174,926	195,915	20,190
6105	PERS/Employer Contribution	165,211	46,587	33,505	58,600	43,320	9,815
6109	PARS/Employer Contribution	39,563	54,154	63,035	48,914	79,465	16,430
6125	FICA/Employer Contrib/Med	19,993	21,747	21,285	21,649	23,260	1,975
6133	Retiree Health Premium Reimb	-	61,966	-	6,143	6,300	6,300
6140	Life Insurance Allocation	2,260	2,664	3,470	3,108	3,810	340
6155	Workers' Comp Allocation	42,697	50,390	47,885	51,539	52,580	4,695
6160	LTD Insurance Allocation	6,731	8,090	9,205	8,572	10,085	880
6165	Unemployment Allocation	1,135	1,316	1,465	1,277	1,595	130
6175	Benefits/Flex Plan	226,033	257,294	271,050	242,388	289,120	18,070
	Subtotal	1,847,632	2,025,386	2,176,845	2,092,425	2,384,345	207,500
	PERSONNEL SUBTOTAL	3,909,022	4,000,375	4,042,340	3,861,316	4,314,598	272,258
OPERATIONS							
3200000000	Water						
7025	Overhead Expense	-	(194,004)	-	-	-	-
7030	Depreciation Expense	-	(22,363)	-	-	-	-
7099	Miscellaneous	(316,846)	-	-	-	-	-
	Subtotal	(316,846)	(216,367)	-	-	-	-
3240721000	Water- Customer Installations						
6578	Const Contra/WO Equip & S	(47,408)	(33,674)	-	-	-	-
7030	Depreciation Expense	14,061	24,536	-	-	-	-
7065	Depreciation Expense	(4,077)	(2,899)	-	-	-	-
	Subtotal	(37,423)	(12,037)	-	-	-	-
3240721503	Water Depreciation						
7030	Depreciation Expense	3,722,653	3,768,010	-	-	-	-
	Subtotal	3,722,653	3,768,010	-	-	-	-
3240721507	Taxes and Fees						
7010	Franchise Fee (2%)	403,744	425,401	457,298	457,298	489,309	32,011
7015	Tax/Property	2,565	2,604	3,793	4,954	3,793	-
	Subtotal	406,309	428,004	461,091	462,253	493,102	32,011
3240721530	Debt Service						
7001	Interest Expense	2,772,035	2,319,474	1,789,688	1,789,688	1,942,890	153,202
7005	Principal Expense	1,946,230	2,025,000	2,120,000	2,120,000	2,210,000	90,000
	Subtotal	4,718,265	4,344,474	3,909,688	3,909,688	4,152,890	243,202
3240721790	Supervision & Engineering						
6220	Training Schools	-	-	1,000	1,015	1,000	-
6230	Dues & Subscriptions	-	38	32,000	41,941	37,000	5,000
6235	Meetings & Conferences	-	90	5,000	3,001	5,000	-
6253	Licenses/Certificates	-	-	500	445	1,000	500
6301	Legal Fees	(371)	609	75,000	73,789	75,000	-
6320	Fiscal Agent Fees	-	-	3,000	1,500	3,000	-
6340	Special Studies	-	-	16,500	10,750	16,500	-
6399	Professional Services/Other	5,574	18,110	30,161	16,169	30,161	-

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6423	Administrative Allocation	787,061	916,732	1,306,135	1,153,296	1,429,235	123,100
6424	Consumer Services Allocation	3,731,921	3,541,732	4,400,864	4,015,630	4,189,137	(211,727)
6521	Messenger Service	-	115	1,500	750	1,500	-
6527	Supplies/Computer/Small Equip	-	-	500	250	500	-
6530	Office Supplies	-	-	1,000	1,842	1,000	-
6539	Printing, Binding & Duplicating	-	-	500	250	500	-
6551	Fuel and Oil	-	-	60,000	53,002	60,000	-
6563	Supplies/Special	-	8	1,500	750	1,500	-
6601	Advertising Expense	400	3,101	4,000	2,200	4,000	-
6610	Bond Administration	6,250	6,250	6,500	9,500	6,500	-
6825	Maintenance & Repair/Vehicle	-	-	500	250	500	-
6850	Lease Payments	-	-	10,553	6,807	10,553	-
6915	Utilities/Telephone	-	91	2,000	1,000	2,000	-
7025	Overhead Expense	-	85,319	-	-	-	-
7055	Uncollectible Accounts	-	-	36,000	32,595	36,000	-
	Subtotal	4,530,835	4,572,196	5,994,713	5,426,732	5,911,586	(83,127)
3240721791	Water Conservation						
6215	Tuition Reimbursement	-	3,836	-	-	-	-
6220	Training Schools	6,913	-	-	-	-	-
6230	Dues & Subscriptions	5,066	4,478	-	2,152	-	-
6235	Meetings & Conferences	3,200	20	-	111	-	-
6253	Licenses/Certifications	195	-	-	-	-	-
6301	Legal Fees	88	-	-	-	-	-
6539	Printing, Binding & Duplicating	-	112	-	-	-	-
6631	Firework Related Expenses	1,168	-	-	-	-	-
6633	Water Conservation Program	52,463	50,303	200,000	119,013	200,000	-
7055	Uncollectible Accounts	28,880	25,008	-	-	-	-
	Subtotal	97,973	83,758	200,000	121,276	200,000	-
3240721792	Office Supplies & Other Expenses						
6530	Office Supplies	-	730	-	-	-	-
6915	Utilities/Telephone	-	1,167	-	-	-	-
	Subtotal	-	1,897	-	-	-	-
3240721795	Employee Related						
6201	Uniforms & Laundry	18,751	14,876	-	-	-	-
6220	Training Schools	4,272	9,364	-	-	-	-
6230	Dues & Subscriptions	880	25,125	-	-	-	-
6235	Meetings & Conferences	-	1,371	-	-	-	-
6253	Licenses/Certifications	651	2,829	-	-	-	-
6563	Supplies/Special	300	1,263	-	-	-	-
6564	Supplies/Medical-Dental	3,709	2,306	-	-	-	-
	Subtotal	28,564	57,134	-	-	-	-
3240721798	Outside Services						
6301	Legal Fees	350,809	40,467	-	-	-	-
6340	Special Studies	19,570	18,140	-	-	-	-
6345	Program Consultants	7,882	4,800	-	-	-	-
6493	Outside Services & Repairs	1,300	-	-	-	-	-
	Subtotal	379,560	63,407	-	-	-	-
3240721903	Fleet Maintenance						
6493	Outside Services & Repairs	-	1,017	-	-	-	-
6551	Fuel and Oil	51,064	62,306	-	-	-	-
6560	Repair Parts	-	-	-	-	-	-
6563	Supplies/Special	16	-	-	-	-	-
6825	Maintenance & Repair/Vehicle	66,145	73,107	-	-	-	-
6835	Maint & Repair/Equipment	893	732	-	-	-	-
6850	Lease Payments	5,638	6,506	-	-	-	-
	Subtotal	123,757	143,668	-	-	-	-
3240722701	Water Production						
6201	Uniforms & Laundry	-	-	8,000	6,387	8,000	-
6220	Training Schools	-	-	3,000	1,847	3,000	-
6235	Meetings & Conferences	-	1,695	5,600	3,328	5,600	-

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6253	License & Conferences	-	-	1,000	570	1,000	-
6430	Custodial Services	-	-	5,000	3,796	5,000	-
6493	Outside Services & Repairs	33,272	71,053	354,500	282,330	357,058	2,558
6521	Messenger Service	322	259	-	192	-	-
6527	Supplies/Computer/Small Equip	3,016	2,681	3,000	1,500	3,000	-
6530	Office Supplies	713	2,449	2,000	1,320	2,000	-
6539	Printing, Binding & Duplicating	2,425	340	2,000	1,000	2,000	-
6554	Supplies/Custodial Services	-	-	1,000	698	1,000	-
6560	Repairs Parts	-	-	100	50	100	-
6563	Supplies/Special	-	-	357,250	305,317	357,250	-
6564	Supplies/Medical-Dental	-	-	1,250	625	1,250	-
6566	Small Tools	-	885	1,500	1,071	1,500	-
6569	Small Equipment	638	-	11,750	6,494	11,750	-
6572	Office Furniture & Equipment	-	-	1,000	500	1,000	-
6805	Maintenance/Land Improvement	-	-	30,000	23,780	30,000	-
6815	Maintenance & Repair/Bldgs	-	-	11,500	6,200	11,500	-
6825	Maintenance & Repair/Vehicles	-	-	4,500	3,091	4,500	-
6830	Rent/Equipment	162	10,254	500	250	500	-
6904	Utilities/Other	-	-	1,200,000	1,142,596	1,200,000	-
6905	Utilities/Electricity	-	-	22,000	22,982	25,000	3,000
6910	Utilities/Natural Gas	-	-	1,000	849	1,000	-
6915	Utilities/Telephone	12,900	12,348	15,000	11,638	15,000	-
	Subtotal	53,448	101,964	2,042,450	1,828,412	2,048,008	5,558
3240722704	Purchased Water						
6230	Dues & Subscriptions	21,905	-	-	-	-	-
6231	Outside Assessments	362,768	327,243	430,000	420,040	430,000	-
6493	Outside Services & Repairs	60,357	337,511	-	-	-	-
6563	Supplies/Special	333	5,224	100,000	50,000	100,000	-
6591	Water for Resale	132,960	793	1,000	859	1,000	-
6593	Water Rights Adjudicated Assessme	3,016,143	3,488,972	4,440,545	4,440,545	4,980,000	539,455
7013	Water Rights Lease Expense	1,558,536	1,760,004	1,875,000	1,875,000	1,929,160	54,160
	Subtotal	5,153,002	5,919,747	6,846,545	6,786,444	7,440,160	593,615
3240722707	Prod-Structures & Improvements						
6493	Outside Services & Repairs	5,292	4,818	-	-	-	-
6563	Supplies/Special	328	207	-	-	-	-
6569	Small Equipment	404	128	-	-	-	-
6805	Maintenance/Land Improvements	33,904	26,267	-	-	-	-
6815	Maint & Repairs/Bldgs	77	24	-	-	-	-
	Subtotal	40,005	31,444	-	-	-	-
3240722708	Maintenance of Reservoirs						
6493	Outside Services & Repairs	15,332	16,442	2,558	-	-	(2,558)
6563	Supplies/Special	1,090	1,580	-	-	-	-
	Subtotal	16,422	18,022	2,558	-	-	(2,558)
3240722711	Maintenance of Wells						
6493	Outside Services & Repairs	70,977	59,274	-	-	-	-
6563	Supplies/Special	5,141	4,353	-	-	-	-
6569	Small Equipment	3,380	4,953	-	-	-	-
	Subtotal	79,498	68,579	-	-	-	-
3240722726	Prod-Fuel/Power Purchase						
6904	Utilities/Other	1,038,079	1,106,250	-	-	-	-
6905	Utilities/Electricity	12,030	16,439	-	-	-	-
6910	Utilities/Natural Gas	923	886	-	-	-	-
	Subtotal	1,051,033	1,123,575	-	-	-	-
3240722732	Maintenance of Pumps/Boosters						
6493	Outside Services & Repairs	65,711	79,775	-	-	-	-
6560	Repair Parts	-	52	-	-	-	-
6563	Supplies/Special	2,036	7,265	-	-	-	-
6593	Water Rights Adjudicated Assessme	-	-	-	-	-	-

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
	Subtotal	67,747	87,092	-	-	-	-
3240722744	Prod-Chemicals & Filters						
6563	Supplies/Special	209,227	249,658	-	-	-	-
	Subtotal	209,227	249,658	-	-	-	-
3240722747	Prod-Filtration Plant						
6430	Custodial Services	2,621	4,036	-	-	-	-
6493	Outside Services & Repairs	27,896	27,277	-	-	-	-
6530	Office Supplies	317	46	-	-	-	-
6554	Supplies/Custodial	423	568	-	-	-	-
6563	Supplies/Special	10,378	10,731	-	-	-	-
6815	Maint & Repairs/Bldgs	970	2,418	-	-	-	-
	Subtotal	42,605	45,076	-	-	-	-
3240722748	Maintenance of Water Treatment Equipment						
6493	Outside Services & Repairs	53,392	48,314	-	-	-	-
6563	Supplies/Special	23,199	22,689	-	-	-	-
6569	Small Equipment	11,867	18,245	-	-	-	-
	Subtotal	88,458	89,248	-	-	-	-
3240723750	Water Distribution						
7025	Overhead Expense	-	108,684	-	-	-	-
	Subtotal	-	108,684	-	-	-	-
3240723751	Water Distribution-Sup & Eng						
6201	Uniforms & Laundry	-	235	17,000	12,574	17,000	-
6220	Training Schools	-	-	6,000	5,049	6,000	-
6235	Meetings & Conferences	-	607	6,000	3,980	6,000	-
6253	Licenses/Certifications	-	-	2,000	1,615	2,000	-
6430	Custodial Services	-	-	7,400	5,866	7,400	-
6493	Outside Services & Repairs	-	33,862	429,668	277,149	350,000	(79,668)
6521	Messenger Service	377	31	-	-	-	-
6527	Supplies/Computer	3,610	3,077	5,000	5,455	5,000	-
6530	Office Supplies	3,088	4,232	2,750	3,346	2,750	-
6539	Printing, Binding & Duplicating	2,050	196	200	100	200	-
6554	Supplies/Custodi	-	-	1,500	1,284	1,500	-
6560	Repair Parts	-	-	25,000	12,500	25,000	-
6563	Supplies/Special	-	167	209,200	238,483	280,000	70,800
6564	Supplies/Medical-Dental	-	-	1,250	1,639	1,250	-
6566	Small Tools	-	-	4,500	2,406	4,500	-
6569	Small Equipment	-	-	4,250	3,688	4,250	-
6572	Office Furniture & Equipment	-	269	1,000	500	1,000	-
6605	Filing Costs	-	-	20,000	10,000	20,000	-
6801	Rent/Land	-	-	6,000	3,000	6,000	-
6805	Maintenance/Land Improvements	-	-	20,000	16,808	34,274	14,274
6815	Maint & Repairs/Bldgs	-	-	10,000	5,641	10,000	-
6825	Maintenance & Repair/Vehicle	-	13	70,000	98,614	100,000	30,000
6830	Rent/Equipment	-	-	1,500	750	1,500	-
6835	Maint & Repair/Equipment	-	-	20,500	10,558	20,500	-
6915	Utilities/Telephone	9,626	9,927	11,000	8,043	11,000	-
	Subtotal	18,750	52,617	881,718	729,048	917,124	35,406
3240723752	Storage Facilities						
6563	Supplies/Special	954	-	-	-	-	-
6830	Rent/Equipment	400	-	-	-	-	-
	Subtotal	1,354	-	-	-	-	-
3240723753	Transmission & Distribution Lines						
6563	Supplies/Special	133	234	-	-	-	-
	Subtotal	133	234	-	-	-	-
3240723754	Meter						
6563	Supplies/Special	42,770	47,641	-	-	-	-
6569	Small Equipment	3,473	-	-	-	-	-

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
	Subtotal	46,243	47,641	-	-	-	-
3240723755	Customer Installation						
6563	Supplies/Special	856	-	-	-	-	-
	Subtotal	856	-	-	-	-	-
3240723759	T&D-Structures & Improvements						
6430	Custodial Services	3,935	2,888	-	-	-	-
6493	Outside Services & Repairs	235	654	-	-	-	-
6530	Office Supplies	532	-	-	-	-	-
6554	Supplies/Custodial	1,082	1,295	-	-	-	-
6563	Supplies/Special	2,367	185	-	-	-	-
6805	Maintenance/Land Improvements	12,516	5,726	14,274	-	-	(14,274)
6815	Maint & Repairs/Bldgs	5,784	11,968	-	-	-	-
	Subtotal	26,450	22,717	14,274	-	-	(14,274)
3240723761	T&D-Maintenance of Mains						
6493	Outside Services & Repairs	154,790	293,841	-	-	-	-
6560	Repair Parts	8,109	-	-	-	-	-
6563	Supplies/Special	204,225	310,436	-	-	-	-
6566	Small Tools	3,552	539	-	-	-	-
6569	Small Equipment	6,973	4,712	-	-	-	-
6605	Filing Costs	195	2,160	-	-	-	-
6801	Rent/Land	5,220	7,830	-	-	-	-
6835	Maint & Repair/Equipment	2,785	6,311	-	-	-	-
	Subtotal	385,849	625,829	-	-	-	-
3240723763	Maintenance of Services						
6560	Repair Parts	83	-	-	-	-	-
6563	Supplies/Special	2,201	8,708	-	-	-	-
6566	Small Tools	-	1,093	-	-	-	-
6835	Maint & Repair/Equipment	662	2,733	-	-	-	-
	Subtotal	2,946	12,533	-	-	-	-
3240723764	Water Meter Maintenance						
6493	Outside Services & Repairs	15,807	7,320	20,000	10,870	20,000	-
6560	Repair Parts	-	-	3,200	1,600	3,200	-
6563	Supplies/Special	-	-	1,750	875	1,750	-
6566	Small Tools	-	6,682	1,000	500	1,000	-
	Subtotal	15,807	14,002	25,950	13,845	25,950	-
3240723765	Maintenance of Hydrants						
6563	Supplies/Special	329	-	-	-	-	-
	Subtotal	329	-	-	-	-	-
3240723766	Maintenance of Miscellaneous Plants						
6563	Supplies/Special	80	-	-	-	-	-
	Subtotal	80	-	-	-	-	-
3280000721	Maintenance of Miscellaneous Plants						
7099	Miscellaneous	322,257	(5,411)	6,466	200,748	-	(6,466)
	Subtotal	322,257	(5,411)	6,466	200,748	-	(6,466)
OPERATIONS SUBTOTAL		21,276,144	21,847,396	20,385,453	19,478,446	21,188,820	803,367
CAPITAL OUTLAY							
3200000000	Water						
7130	Structures/Other	(495,125)	(1,399,102)	-	-	-	-
7135	Vehicles	(55,832)	(149,095)	-	-	-	-
7140	Equip & Machinery	(76,648)	(355,006)	-	-	-	-
7145	Lines, Mains&Swr	(1,384,085)	(156,611)	-	-	-	-
	Subtotal	(2,011,690)	(2,059,813)	-	-	-	-
3240721903	General Plant						
7135	Vehicles	33,676	32,391	-	-	-	-

BUDGET UNIT:

WATER (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
	Subtotal	33,676	32,391	-	-	-	-
3240722700	Water Production						
7130	Structures/Other	-	-	-	-	-	-
7135	Vehicles	36,964	-	-	-	77,175	77,175
	Subtotal	36,964	-	-	-	77,175	77,175
3240723751	Water Distribution-Sup & Eng						
7135	Vehicles	-	149,095	227,760	227,760	71,663	(156,098)
7140	Equip & Machinery	53,332	-	-	-	57,330	57,330
	Subtotal	53,332	149,095	227,760	227,760	128,993	(98,768)
	CIP PROJECTS						
3280000721	CIP/Water						
7125	Bldgs/Min Improvements/Remod	-	-	200,000	100,551	-	(200,000)
7130	Structures/Other	617,439	1,385,892	1,574,797	991,565	-	(1,574,797)
7140	Equip & Machinery	23,679	296,368	7,799,720	6,096,925	-	(7,799,720)
7143	Computer Software	-	62,381	74,852	207,194	-	(74,852)
7145	Lines, Mains&Swr	1,384,085	385,440	4,973,414	2,558,042	-	(4,973,414)
	Subtotal	2,025,203	2,130,082	14,622,783	9,954,277	-	(14,622,783)
	CAPITAL OUTLAY SUBTOTAL	137,485	251,754	14,850,543	10,182,037	206,168	(14,644,376)
	TRANSFERS OUT						
3200000000	Water						
5950	Transfer Out	249,960	225,000	225,000	225,000	500,000	275,000
	Subtotal	249,960	225,000	225,000	225,000	500,000	275,000
3240722701	Production						
5950	Transfer Out	-	8,450	7,715	7,715	9,245	1,530
	Subtotal	-	8,450	7,715	7,715	9,245	1,530
3240723750	Transmission/Distribution						
5950	Transfer Out	-	17,493	17,560	17,560	17,390	(170)
	Subtotal	-	17,493	17,560	17,560	17,390	(170)
	TRANSFERS OUT SUBTOTAL	249,960	250,943	250,275	250,275	526,635	276,360
	WATER FUND TOTAL:	25,572,612	26,350,469	39,528,611	33,772,073	26,236,220	(13,292,391)

LIGHT & WATER ELECTRIC UTILITY PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

Electric Utility consists of Power Resources Management, Engineering, and Operations.

Power Resources Management is responsible for short-term, mid-term, and long-term power resource planning and procurement; short-term and mid-term power resource optimization, trading, and scheduling; after-the-fact energy accounting and financial settlements with the California Independent System Operator (CAISO) and various trading counterparties; power and capacity contract origination and negotiation, and all wholesale transactions bill and invoice processing; NERC/WECC compliance; participation in all pertinent state and federal regulatory processes; representing City's interest in various industry forums; regulatory compliance and associated monitoring and reporting, including state Renewable Portfolio Standard (RPS), Greenhouse Gases (GHG) regulation, and new federal Environmental Protection Agency's (EPA) rules for existing power plants; all financial planning associated with power resources and transmission management; power resource and transmission asset and contract management; and special projects.

Engineering is responsible for planning, engineering, project management, and construction of budgeted utility capital improvement projects, determining standard methods of construction, and providing overall utility business/technical support and interaction with customers or other governmental agencies doing electric service related projects within the City. Engineering is also responsible for determining and imposing utility related fees or charges necessary for utility requested services by customers. Finally, Engineering provides overall technical support and functional supervision to field operations to ensure that customer utility services or improvements are constructed in compliance with approved plans or specifications.

Electric Operations manages the safe and reliable distribution of electric power from Azusa's Substations through the electric distribution system to homes, businesses, and industries. Electric Operations is responsible for construction, maintenance, and operation of the electric distribution system and compliance with the various State of California General Orders governing construction, inspection, and maintenance of those facilities: General Order 95 Rules for Overhead Line Construction, General Order 128 Rules for Construction of Underground Electric Supply and Communications Systems, General Order 165 Inspection Cycles for Electric Distribution Facilities, and General Order 174 Rules for Electric Utility Substations.

FY 2020-21 STRATEGIC GOALS:

- Implement planning, design, and construction of a Bus Tie and provision for a future circuit breaker in the Azusa Substation.

- Complete implementation of AMI electric meters.
- Prepare or newly contracted renewable energy expected to operate in 2022.
- Ensure adequate and least cost electric power resources to serve the community while complying with NERC, WECC, CAISO, CARB and CEC regulations.
- Establish programs/projects stemming from Greenhouse Gas allowance allocations.
- Undertake study and evaluate economic feasibility of energy storage at Kirkwall.
- Engineer/Procure/Construct main feeder line extensions for new commercial and mix use developments.
- Improve system reliability and operational efficiency by reconfiguring distribution feeders to balance distribution system loads.
- Prepare and implement Wildfire Mitigation Plan to comply with SB901 and AB1054 by replacing bare 12KV distribution aerial lines with insulated wires, and conventional protective fuses with non-impulsive ones in very high fire hazard severity zones.
- Continue tree trimming program near power lines to sustain system reliability.
- Adhere to General Order 165/95 compliance requirements for Electric Distribution System.
- Develop program to systematically replace existing HPS Street Lights with new LED Street Light Fixtures.
- Develop and implement Azusa Electric Facility Mapping (AEFM) system in collaborating with GIS Staff. AEFM provides staff additional tools to maintain Electric distribution system efficiently
- Conduct Arc Flash study for City's owned and operated electric equipment/facilities to further improve safety practice

FY 2019-20 PROGRAM HIGHLIGHTS:

- Obtained APPA Certificate of Excellence in Reliability (2017).
- Completed safety inspections of various utility lines and equipment using infrared scan and ultrasound.
- Completed CPUC Audit Report on Various General Order Inspections.
- Completed multiple joint pole replacements at various locations with Southern California Edison.
- Met CARB compliance standards for safety regulations reporting requirements - SF6.
- Secured California Energy Commission grant award to install DC Fast Charge EV Public Charging Station at Citrus Crossing Shopping Center.
- Continued making progress toward the Renewable Portfolio Standard goals via new renewable project contract.
- Completed 20-year Integrated Resource Plan (IRP) Achieved NERC Reliability Standards compliance.
- Achieved SBX1 2 (Renewable Portfolio Standard) compliance (20% RPS).
- Achieved annual AB32 (Greenhouse gas/cap-and-trade) compliance target.
- Completed initial phase 1 AMI meter installations for initial system testing.
- Completed review of AB2514 energy storage project targets.
- Created an Electric Troubleshooter position in Electric Operations unit to enhance response time during outage.
- Replaced 3 spans of open conductors 12 KV lines with 240 V insulated triplex to remove risk of wildfire in the Calfire Chaparral area.

BUDGET UNIT:

ALL FUNDS (33) - ELECTRIC DIVISION

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
<u>OPERATIONS</u>						
6201	Uniforms & Laundry	30,000	18,658	40,000	10,000	Increase uniform cleaning costs.
6220	Training Schools	29,500	21,442	33,500	4,000	allocate 2K each for 2 engineers and 1 supervisor
6235	Meetings & Conferences	16,000	10,780	18,500	2,500	allocate 1.5 K each for 2 engineers and 1 supervisor
6424	Consumer Services Allocation	2,933,909	3,285,516	3,419,888	485,979	Increase from 40% to 45% of allocation responsibility
6493	Outside Services & Repairs	6,117,207	5,080,019	5,169,924	(947,283)	Power Transmission savings
6530	Office Supplies	4,620	4,133	5,500	880	Ink Cartridge near replacement cycle
6566	Small Tools	16,500	12,066	13,500	(3,000)	Less request for small tools
6569	Small Equipment	20,000	16,210	30,000	10,000	Expect replacement Office Equipments Such as printers, PC, etc
6590	Electricity For Resale	19,762,363	18,511,030	19,721,376	(40,987)	Decrease in expected sales
6815	Maint & Repair Buildings	34,500	30,805	39,500	5,000	Increase in building maintenance costs
6905	Utility/Electricity	15,000	12,123	10,000	(5,000)	Anticipated savings in utility costs
7010	Franchise Fee (2%)	801,996	801,996	798,599	(3,397)	2% of Electric Sales 3340734400-4811, 3340734420-4811, 3340734450-4811 and 4570-4811
7012	In-lieu Fee (8%)	3,207,984	3,207,984	3,194,395	(13,589)	8% of Electric Sales 3340734400-4811, 3340734420-4811, 3340734450-4811 and 4570-4811
7099	Miscellaneous	3,481	172,027	0	(3,481)	Obsolete Account

CAPITAL OUTLAY

7120	Construction & Improvement	1,880,078	947,039	300,000	(1,580,078)	Decrease due to completed projects. \$300K CIP to be added upon approval for electric line replacements
7125	Bldgs/Min Improvements/Remod	100,000	50,551	0	(100,000)	Decrease in building maintenance
7130	Structures/Other	578,468	322,403	108,170	(470,298)	Decrease in structure improvements
7135	Vehicles	168,892	145,205	165,375	(3,517)	The FY2021 proposed amount is for the Purchase of aerial electric service truck which is slightly less than the FY1920 budget amount. It is a 40 foot long insulating hydraulic telescoping articulating aerial electric service truck .
7140	Equipment & Machinery	5,693,364	3,257,188	966,673	(4,726,691)	Decrease due to less AMI project equipment purchases in FY2021.
7143	Computer Software	11,931	313,466	0	(11,931)	No computer software purchase for FY 2020-21
7145	Lines, Mains & Sewers	1,026,347	553,797	556,107	(470,240)	Decrease due to completed projects. \$100K CIP to be added upon approval for electric line replacements

**LIGHT & WATER - ELECTRIC
ACTIVITY DETAIL**

Account Number	Description
<p>3340733xxx, 3340735xxx, 3340745xxx, 3340775xxx, 3340785xxx</p>	<p>6220 <u>Training Schools</u> - California-Nevada Apprentice Program for Line Mechanics, Mesa Hot Line School - High Voltage Training for all Electric Distribution personnel (required), as well as annual training for Supervisors, Line Mechanics, and Meter Technicians on new equipment, maintenance and construction techniques. APPA, SCPPA, NERC, CAISO & emerging technology trainings.</p> <p>6230 <u>Dues & Subscriptions</u> - California Municipal Utilities Association (CMUA); California Utilities Emergency Association (CUEA); Western Underground Committee (WUC); American Public Power Association (APPA); Southern California Public Power Authority (SCPPA); Joint Pole Association (JPA); Barclays Law Publications Subscription; Electric Safety Orders (Updates).</p> <p>6235 <u>Meetings & Conferences</u> - Western Underground Committee (WUC); California Utilities Emergency Association (CUEA); American Public Power Association (APPA); California Municipal Utility Association (CMUA); Southern California Public Power Authority (SCPPA); California Independent System Operator (CAISO); and Relay seminars.</p> <p>6340 <u>Special Studies</u> - Update of distribution system and integrated resources plans, reliability and energy storage studies, and GO 165 pole load recalculations; Energy Storage study.</p> <p>6493 <u>Outside Services</u> - Cost for third party and California Independent System Operator (CAISO) transmission services; real time electric load scheduling/dispatching services. Other services to support electric distribution system.</p> <p>6590 <u>Electricity for Resale</u> - Purchase of electricity for distribution and sale to retail customers.</p> <p>6625 <u>Program Expenses</u> - This amount is for compliance with State's solar power mandate, Senate Bill 1, and provides funding to customers interested in installing photovoltaic equipment.</p> <p>7130 <u>Structures & Other</u> - Includes poles, towers and fixtures – anything that supports overhead lines; substation structures; and underground structures including pull boxes and vaults.</p> <p>7140 <u>Equipment & Machinery</u> - Includes transformers, switches, power equipment, street light equipment, substation equipment such as breakers and panels and laboratory equipment.</p> <p>7145 <u>Lines, Mains & Sewers</u> - Underground cable and overhead conductors and subfeeds to residential and commercial buildings.</p>

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	1,806,382	1,835,224	2,713,510	1,869,913	2,775,180	61,670
6006	Salaries/Part-time	-	2,560	-	10,714	-	-
6012	Salaries/Comp-Time	53,507	85,991	-	54,271	-	-
6015	Salaries/Vacation	89,782	39,285	-	44,607	-	-
6024	Salaries/Sick Leave	51,620	58,798	-	53,535	-	-
6027	Salaries/Bereavement	5,549	8,073	-	3,682	-	-
6030	Overtime Pay/Regular	17,680	39,146	65,000	92,830	65,000	-
6033	Overtime Pay/Premium	295,623	250,466	385,000	352,266	385,000	-
6039	Standby Pay/Premium	22,582	30,530	82,636	6,302	-	(82,636)
6045	Salaries/Education Incentive	8,906	6,024	5,855	5,857	5,850	(5)
6048	Salaries/Language Pay	11,631	13,708	19,800	14,400	12,000	(7,800)
6063	Salaries/Jury Duty	1,045	-	-	2,397	-	-
6072	Salaries/Injury	-	-	-	9,652	-	-
6075	Vacation Pay-Off	120,182	140,053	70,100	97,694	77,000	6,900
6078	Sick Leave Pay-Off	9,999	157,842	10,675	12,876	12,500	1,825
6087	Const Contra/WO Labor	(196,016)	(62,034)	-	-	-	-
6091	Leave Liability Adjustments	-	(71,444)	-	-	-	-
6095	Salary Savings	-	(320,255)	-	-	-	-
6101	PERS/Employee Contribution	122,233	96,177	189,225	93,160	192,780	3,555
6104	PERS Lump Sum	-	342,358	394,680	392,891	436,784	42,104
6105	PERS/Employer Contribution	492,424	292,395	75,055	109,874	92,100	17,045
6107	APPLE/Employer Contribution	-	96	-	407	-	-
6108	PARS/Administration Fees	-	-	-	-	-	-
6109	PARS/Employer Contribution	277,188	118,944	146,755	110,153	192,965	46,210
6125	FICA/Employer Contrib/Med	37,701	40,796	46,145	38,989	46,865	720
6133	Retiree Health Premium Reimb	30,374	50,725	8,500	17,883	10,700	2,200
6140	Life Insurance Allocation	4,777	5,060	7,955	5,685	8,760	805
6155	Workers' Comp Allocation	86,424	89,636	109,570	91,882	111,810	2,240
6160	LTD Insurance Allocation	13,640	15,134	21,120	15,474	21,575	455
6165	Unemployment Allocation	2,194	2,498	3,180	2,367	3,220	40
6175	Benefits/Flex Plan	287,765	291,829	442,860	272,346	451,190	8,330
6180	Deferred Comp/Employer Paid	11,325	7,395	11,880	7,020	13,080	1,200
PERSONNEL SUBTOTAL		3,664,516	3,567,011	4,809,501	3,789,127	4,914,359	104,858
OPERATIONS							
6201	Uniforms & Laundry	12,690	22,152	30,000	18,658	40,000	10,000
6220	Training Schools	12,037	20,419	29,500	21,442	33,500	4,000
6225	Training Materials	203	178	1,000	500	1,000	-
6230	Dues & Subscriptions	50,729	54,050	75,000	74,949	75,000	-
6235	Meetings & Conferences	7,278	6,426	16,000	10,780	18,500	2,500
6320	Fiscal Agent Fees	2,174	1,388	-	-	-	-
6240	Mileage Reimbursement	-	-	900	450	900	-
6301	Legal Fees	101,033	101,195	152,500	111,554	152,500	-
6340	Special Studies	55,834	94,477	181,590	106,010	181,590	-
6345	Program Consultants	3,563	2,064	5,000	2,500	5,000	-
6399	Professional Services/Other	5,228	8,096	34,297	17,693	34,297	-
6423	Administrative Allocation	652,325	867,868	1,236,230	1,091,680	1,353,580	117,350
6424	Consumer Services Allocation	2,487,947	2,361,155	2,933,909	3,285,516	3,427,475	493,566
6430	Custodial Services	5,978	5,664	6,000	5,832	6,000	-
6493	Outside Services & Repairs	4,006,632	4,409,088	6,117,207	5,080,019	5,169,924	(947,283)
6515	Films & Video Recordings	-	152	-	-	-	-
6521	Messenger Service	1,133	919	1,100	755	1,100	-
6530	Office Supplies	2,224	2,917	4,620	3,686	5,500	880
6551	Fuel and Oil	18,780	22,941	25,000	22,573	25,000	-
6554	Supplies/Custodial & Cleaning	859	1,164	900	742	900	-
6563	Supplies/Special	26,031	31,722	35,300	30,318	35,300	-
6564	Supplies/Medical-Dental	6,230	1,092	1,500	1,395	1,500	-
6566	Small Tools	14,937	16,144	16,500	12,066	13,500	(3,000)
6569	Small Equipment	2,073	16,691	20,000	16,210	30,000	10,000
6578	Const Contra/WO Equip & Supplies	(389,201)	(155,310)	-	-	-	-
6590	Electricity For Resale	17,038,474	15,800,365	19,762,363	18,511,030	19,721,376	(40,987)
6597	Obsolete Inventory - Utility	3,084	-	-	-	-	-
6601	Advertising Expense	2,978	3,280	3,000	2,090	3,000	-

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (SUMMARY)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6610	Bond Administration	1,750	1,750	4,250	4,250	4,250	-
6625	Program Expenses	12	-	8,214	4,107	8,214	-
6805	Maint/Land Improvements	319	1,300	7,500	4,945	7,500	-
6815	Maint & Repairs/Bldgs	13,011	10,857	46,560	32,525	46,560	0
6825	Maint & Repair / Vehicle	24,877	28,333	34,500	30,805	39,500	5,000
6835	Maint & Repair/Equipment	4,232	1,729	8,500	4,338	8,000	(500)
6850	Lease Payments	1,943	1,711	7,000	4,547	7,000	-
6904	Utilities/Other	24,640	22,672	18,000	18,414	18,000	-
6905	Utilities / Electricity	9,859	9,614	15,000	12,123	10,000	(5,000)
6910	Utilities/Natural Gas	547	899	700	490	700	-
6915	Utilities/Telephone	15,209	14,490	9,651	9,813	9,651	-
7001	Interest Expense	171,491	170,968	126,419	126,419	99,331	(27,088)
7005	Principal Payment	-	795,000	820,000	820,000	845,000	25,000
7010	Franchise Fee (2%)	647,905	725,746	801,996	801,996	798,599	(3,397)
7012	In-lieu Fee (8%)	2,591,619	2,902,984	3,207,984	3,207,984	3,194,395	(13,589)
7030	Depreciation Expense	1,353,323	1,327,415	-	-	-	-
7055	Uncollectible Accounts	37,669	42,931	65,000	48,652	65,000	-
7065	Const Contra/WO Dept OH	(40,965)	(15,214)	-	-	-	-
7099	Miscellaneous	168,738	(2,914)	3,481	172,027	-	(3,481)
	OPERATIONS SUBTOTAL	29,157,430	29,736,566	35,874,171	33,731,883	35,498,142	(376,029)
	CAPITAL OUTLAY						
7120	Construction & Improvement	174,835	-	1,880,078	947,039	300,000	(1,580,078)
7125	Bldgs/Min Improvements/Remod	-	-	100,000	50,551	-	(100,000)
7130	Structures/Other	299,744	134,217	578,468	322,403	108,170	(470,298)
7135	Vehicles	-	-	168,892	145,205	165,375	(3,517)
7140	Equipment & Machinery	298,958	193,752	5,693,364	3,257,188	966,673	(4,726,691)
7143	Computer Software	-	62,381	11,931	313,466	-	(11,931)
7145	Lines, Mains & Sewers	321,987	193,818	1,026,347	553,797	556,107	(470,240)
	CAPITAL OUTLAY SUBTOTAL	1,095,523	584,169	9,459,080	5,589,648	2,096,325	(7,362,755)
	TRANSFERS OUT						
5950	Transfer Out	1,104,291	424,931	198,975	198,975	350,055	151,080
	TRANSFERS OUT SUBTOTAL	1,104,291	424,931	198,975	198,975	350,055	151,080
	ELECTRIC FUND TOTAL:	35,021,761	34,312,676	50,341,727	43,309,633	42,858,881	(7,482,846)

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
3300000000	Electric						
6105	PERS/Employer Contribution	106,367	205,000	-	-	-	-
	Subtotal	106,367	205,000	-	-	-	-
3340734510	Electric-Customer Installation						
6087	Const Contra/WO Labor	(196,016)	(62,034)	-	-	-	-
	Subtotal	(196,016)	(62,034)	-	-	-	-
3340735800	Electric Supervision & Engineering						
6003	Salaries/Regular	145,762	32,870	143,655	138,626	168,445	24,790
6006	Salaries/Part-Time	-	2,560	-	10,714	-	-
6012	Salaries/Comp-Time	1,571	-	-	-	-	-
6015	Salaries/Vacation	30,471	-	-	2,754	-	-
6024	Salaries/Sick Leave	3,275	-	-	416	-	-
6030	Overtime Pay/Regular	-	-	40,000	20,000	2,000	(38,000)
6033	Overtime Pay/Premium	2,636	-	240,000	120,000	4,000	(236,000)
6039	Standby Pay/Premium	-	-	42,636	-	-	(42,636)
6045	Salaries/Education Incentive	1,614	-	-	1,307	1,450	1,450
6048	Salaries/Language	-	-	-	2,160	-	-
6075	Vacation Pay-Off	26,601	3,964	5,000	11,246	-	(5,000)
6078	Sick Leave Pay-Off	2,937	149,250	2,000	4,249	-	(2,000)
6095	Salary Savings	-	(26,207)	-	-	-	-
6101	PERS/Employee Contribution	15,512	(344)	9,535	10,181	11,970	2,435
6104	PERS Lump Sum	-	18,905	19,870	19,780	27,092	7,222
6105	PERS/Employer Contribution	41,190	2,561	3,770	3,981	5,700	1,930
6107	APPLE/Employer Contribution	-	96	-	407	-	-
6109	PARS/Employer Contribution	17,552	-	-	16,691	17,500	17,500
6125	FICA/Employer Contribution	2,471	2,716	2,325	2,431	2,730	405
6133	Retiree Health Premium Reimb	30,374	10,220	8,500	10,235	10,700	2,200
6140	Life Insurance Allocation	451	81	415	400	500	85
6155	Workers' Comp Allocation	7,716	1,417	5,745	6,239	6,890	1,145
6160	LTD Insurance Allocation	1,228	294	1,120	1,086	1,310	190
6165	Unemployment Allocation	180	185	160	130	190	30
6175	Benefits/Flex Plan	19,987	3,612	16,800	14,244	18,000	1,200
6180	Deferred Comp/Employer Paid	1,800	-	1,800	1,560	1,800	-
	Subtotal	353,328	202,179	543,331	398,836	280,277	(263,054)
3340735830	Distribution Operations-Overhead Lines						
6003	Salaries/Regular	455,004	602,429	800,350	547,212	788,740	(11,610)
6012	Salaries/Comp-Time	21,414	38,349	-	27,135	-	-
6015	Salaries/Vacation	18,541	11,168	-	16,444	-	-
6024	Salaries/Sick Leave	16,445	21,060	-	19,244	-	-
6027	Salaries/Bereavement	981	3,092	-	1,841	-	-
6030	Overtime Pay/Regular	9,133	20,604	10,000	34,516	35,000	25,000
6033	Overtime Pay/Premium	141,885	126,389	60,000	104,900	178,000	118,000
6039	Standby Pay/Premium	11,291	15,265	20,000	3,151	-	(20,000)
6045	Salaries/Education Incentive	300	300	300	293	300	-
6048	Salaries/Language Pay	4,800	5,008	6,600	4,680	4,800	(1,800)
6063	Salaries/Jury Duty	522	-	-	1,198	-	-
6072	Salaries/Injury	-	-	-	4,826	-	-
6075	Vacation Pay-Off	24,992	21,730	12,600	26,851	20,000	7,400
6078	Sick Leave Pay-Off	-	2,731	3,000	1,239	3,000	-
6095	Salary Savings	-	(1,447)	-	-	-	-
6101	PERS/Employee Contribution	26,630	26,584	56,685	23,911	54,535	(2,150)
6104	PERS Lump Sum	-	110,115	118,235	117,698	123,593	5,358
6105	PERS/Employer Contribution	118,362	35,452	22,485	37,324	26,075	3,590
6109	PARS/Employer Contribution	19,630	27,806	33,820	25,269	57,235	23,415
6125	FICA/Employer Contrib/Med	10,925	13,334	13,680	12,037	13,465	(215)
6133	Retiree Health Premium Reimb	-	39,275	-	6,000	-	-
6140	Life Insurance Allocation	1,199	1,676	2,350	1,714	2,300	(50)
6155	Workers' Comp Allocation	22,884	31,044	32,295	28,514	31,750	(545)
6160	LTD Insurance Allocation	3,444	4,993	6,230	4,642	6,130	(100)
6165	Unemployment Allocation	629	842	940	748	920	(20)
6175	Benefits/Flex Plan	79,765	101,267	135,525	87,780	135,490	(35)
	Subtotal	988,777	1,259,064	1,335,095	1,139,169	1,481,333	146,238

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
3340735840	Distribution Operations-Underground Lines						
6003	Salaries/Regular	376,073	524,383	798,720	579,887	788,740	(9,980)
6012	Salaries/Comp-Time	20,617	34,921	-	27,135	-	-
6015	Salaries/Vacation	18,541	11,168	-	16,444	-	-
6024	Salaries/Sick Leave	16,294	20,653	-	19,244	-	-
6027	Salaries/Bereavement	981	3,092	-	1,841	-	-
6030	Overtime Pay/Regular	7,424	17,420	10,000	34,516	23,000	13,000
6033	Overtime Pay/Premium	121,406	106,933	60,000	104,492	178,000	118,000
6039	Standby Pay/Premium	11,291	15,265	20,000	3,151	-	(20,000)
6045	Salaries/Education Incentive	300	300	300	308	300	-
6048	Salaries/Language Pay	2,400	2,792	7,200	4,920	4,800	(2,400)
6063	Salaries/Jury Duty	522	-	-	1,198	-	-
6072	Salaries/Injury	-	-	-	4,826	-	-
6075	Vacation Pay-Off	24,776	20,615	12,500	26,851	20,000	7,500
6078	Sick Leave Pay-Off	-	1,024	1,175	1,239	3,000	1,825
6095	Salary Savings	-	(1,447)	-	-	-	-
6101	PERS/Employee Contribution	26,606	26,563	56,605	25,165	54,535	(2,070)
6104	PERS Lump Sum	-	88,743	118,070	117,534	123,593	5,523
6105	PERS/Employer Contribution	91,630	27,660	22,455	39,285	26,075	3,620
6109	PARS/Employer Contribution	31,753	27,806	43,235	26,594	57,235	14,000
6125	FICA/Employer Contrib/Med	9,178	11,505	13,660	12,542	13,465	(195)
6140	Life Insurance Allocation	1,007	1,470	2,340	1,804	2,300	(40)
6155	Workers' Comp Allocation	19,196	27,116	32,245	29,824	31,750	(495)
6160	LTD Insurance Allocation	2,871	4,377	6,220	4,890	6,130	(90)
6165	Unemployment Allocation	519	721	940	778	920	(20)
6175	Benefits/Flex Plan	62,484	84,586	135,525	93,393	135,490	(35)
	Subtotal	845,869	1,057,666	1,341,190	1,177,863	1,469,333	128,143
3340735860	Electric Meter Maintenance						
6003	Salaries/Regular	176,981	182,417	290,165	102,969	196,005	(94,160)
6012	Salaries/Comp-Time	9,905	12,721	-	-	-	-
6015	Salaries/Vacation	7,633	4,961	-	1,322	-	-
6024	Salaries/Sick Leave	8,304	5,656	-	6,842	-	-
6027	Salaries/Bereavement	1,756	1,890	-	-	-	-
6030	Overtime Pay/Regular	1,122	1,122	5,000	3,799	5,000	-
6033	Overtime Pay/Premium	28,564	11,125	25,000	20,253	25,000	-
6045	Sal/Ed Inc	900	900	900	900	900	-
6048	Salaries/Language Pay	1,200	1,108	1,200	-	-	(1,200)
6075	Vacation Pay-Off	10,610	24,775	15,000	9,941	15,000	-
6095	Salary Savings	-	(49,089)	-	-	-	-
6101	PERS/Employee Contribution	14,516	16,347	20,530	7,867	13,530	(7,000)
6104	PERS Lump Sum	-	36,474	42,830	42,637	30,664	(12,166)
6105	PERS/Employer Contribution	37,503	7,247	8,150	3,154	6,470	(1,680)
6109	PARS/Employer Contribution	11,243	15,688	21,590	8,335	14,585	(7,005)
6125	FICA/Employer Contrib/Med	3,800	3,928	5,020	2,493	3,380	(1,640)
6140	Life Insurance Allocation	483	527	850	308	1,525	675
6155	Workers' Comp Allocation	8,600	8,818	11,690	5,279	7,880	(3,810)
6160	LTD Insurance Allocation	1,424	1,562	2,255	851	1,525	(730)
6165	Unemployment Allocation	228	247	345	162	230	(115)
6175	Benefits/Flex Plan	34,585	35,483	54,210	17,695	36,140	(18,070)
	Subtotal	359,358	323,906	504,735	234,807	357,834	(146,901)
3340735880	Electric Distribution						
6003	Salaries/Regular	45,257	6,330	39,815	121,656	232,265	192,450
6015	Salaries/Vacation	667	-	-	1,067	-	-
6024	Salaries/Sick Leave	550	-	-	2,278	-	-
6033	Overtime Pay/Premium	1,132	-	-	875	-	-
6075	Vacation Pay-Off	(200)	-	-	-	-	-
6078	Sick Leave Pay-Off	965	-	-	-	-	-
6101	PERS/Employee Contribution	24	3	2,660	5,713	16,065	13,405
6104	PERS Lump Sum	-	5,507	5,585	5,560	36,383	30,798
6105	PERS/Employer Contribution	8,384	501	1,080	7,342	7,665	6,585
6125	FICA/Employer Contrib/Med	828	107	820	2,699	3,865	3,045
6140	Life Insurance Allocation	109	15	115	366	675	560
6155	Workers' Comp Allocation	1,887	253	1,595	6,034	9,290	7,695

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6160	LTD Insurance Allocation	297	38	310	968	1,805	1,495
6165	Unemployment Allocation	51	7	55	157	270	215
6175	Benefits/Flex Plan	15,451	1,866	16,800	11,848	36,070	19,270
6180	Deferred Comp/Employer Paid	540	45	1,080	-	2,280	1,200
	Subtotal	75,942	14,671	69,915	166,562	346,633	276,718
3340735930	Electric Line Maintenance						
6033	Overtime Pay/Premium	-	3,257	-	-	-	-
6125	FICA/Employer Contrib/Med	-	47	-	-	-	-
6155	Workers' Comp Allocation	-	79	-	-	-	-
6165	Unemployment Allocation	-	3	-	-	-	-
	Subtotal	-	3,386	-	-	-	-
3340739200	Administrative & General-Salaries						
6091	Leave Liability Adjustments	-	(71,444)	-	-	-	-
	Subtotal	-	(71,444)	-	-	-	-
3340745800	Engineering						
6003	Salaries/Regular	218,538	224,144	254,970	117,329	223,470	(31,500)
6015	Salaries/Vacation	3,783	7,128	-	654	-	-
6024	Salaries/Sick Leave	5,250	7,225	-	2,659	-	-
6027	Salaries/Bereavement	1,832	-	-	-	-	-
6045	Salaries/Education Incentive	2,904	2,904	2,905	1,597	1,450	(1,455)
6048	Sal/Language Pay	831	2,400	2,400	240	-	(2,400)
6075	Vacation Pay-Off	14,059	7,951	5,000	1,453	2,000	(3,000)
6078	Sick Leave Pay-Off	1,436	-	-	-	-	-
6101	PERS/Employee Contribution	9,444	9,852	17,290	1,034	15,640	(1,650)
6104	PERS Lump Sum	-	30,646	36,050	35,888	35,433	(617)
6105	PERS/Employer Contribution	36,737	12,479	6,850	11,087	7,470	620
6109	PARS/Employer Contribution	155,094	16,027	15,965	1,655	14,400	(1,565)
6125	FICA/Employer Contrib/Med	3,528	3,592	4,260	1,827	3,730	(530)
6140	Life Insurance Allocation	545	606	755	337	350	(405)
6155	Workers' Comp Allocation	9,325	9,752	10,410	4,899	8,995	(1,415)
6160	LTD Insurance Allocation	1,617	1,808	1,985	947	1,740	(245)
6165	Unemployment Allocation	188	193	295	106	260	(35)
6175	Benefits/Flex Plan	29,322	30,637	33,600	15,754	36,000	2,400
6180	Deferred Comp/Employer Paid	3,600	3,600	3,600	1,950	3,600	-
	Subtotal	498,034	370,943	396,335	199,415	354,538	(41,797)
3340775570	Power Resource Management						
6003	Salaries/Regular	388,767	262,652	385,835	262,235	377,515	(8,320)
6015	Salaries/Vacation	10,146	4,860	-	5,922	-	-
6024	Salaries/Sick Leave	1,502	4,204	-	2,852	-	-
6045	Salaries/Education Incentive	2,887	1,620	1,450	1,452	1,450	-
6048	Salaries/Language Pay	2,400	2,400	2,400	2,400	2,400	-
6075	Vacation Pay-Off	19,344	61,018	20,000	21,351	20,000	-
6078	Sick Leave Pay-Off	4,661	4,837	4,500	6,148	6,500	2,000
6095	Salary Savings	-	(242,065)	-	-	-	-
6101	PERS/Employee Contribution	29,501	17,173	25,920	19,289	26,505	585
6104	PERS Lump Sum	-	51,968	54,040	53,794	60,026	5,986
6105	PERS/Employer Contribution	52,252	1,495	10,265	7,701	12,645	2,380
6109	PARS/Employer Contribution	41,915	31,618	32,145	31,609	32,010	(135)
6125	FICA/Employer Contrib/Med	6,970	5,526	6,380	4,924	6,230	(150)
6133	Retiree Health Premium Reimb	-	1,230	-	1,649	-	-
6140	Life Insurance Allocation	983	686	1,130	757	1,110	(20)
6155	Workers' Comp Allocation	16,816	11,086	15,590	10,994	15,255	(335)
6160	LTD Insurance Allocation	2,759	2,062	3,000	2,090	2,935	(65)
6165	Unemployment Allocation	399	298	445	283	430	(15)
6175	Benefits/Flex Plan	46,171	34,380	50,400	31,631	54,000	3,600
6180	Deferred Comp/Employer Paid	5,385	3,750	5,400	3,510	5,400	-
	Subtotal	632,859	260,797	618,900	470,591	624,411	5,511
3380000730	CIP/Electric						
6033	Overtime Pay/Premium	-	2,762	-	1,747	-	-
6125	FIXA/Employer Contrib/Med	-	40	-	36	-	-

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6155	Workers' Comp Allocation	-	71	-	99	-	-
6165	Unemployment Allocation	-	3	-	2	-	-
	Subtotal	-	2,876	-	1,884	-	-
PERSONNEL SUBTOTAL		3,664,516	3,567,011	4,809,501	3,789,127	4,914,359	104,858
OPERATIONS							
3300000000	Electric						
6597	Obsolete Inventory - Utility	3,084	-	-	-	-	-
7025	Overhead Expense	-	(320,255)	-	-	-	-
	Subtotal	3,084	(320,255)	-	-	-	-
3340734190	OI/INTEREST&DIVIDEND INC						
6320	Fiscal Agent Fees	2,174	1,388	-	-	-	-
	Subtotal	2,174	1,388	-	-	-	-
3340734510	Electric-Customer Installation						
6578	Const Contra/WO Equip & Supplies	(389,201)	(155,310)	-	-	-	-
7065	Const Contra/WO Dept OH	(40,965)	(15,214)	-	-	-	-
	Subtotal	(430,167)	(170,524)	-	-	-	-
3340734270	Debt Service						
7001	Interest Expense	171,491	170,968	126,419	126,419	99,331	(27,088)
7005	Principal Payment	-	795,000	820,000	820,000	845,000	25,000
	Subtotal	171,491	965,968	946,419	946,419	944,331	(2,088)
3340735800	Electric Supervision & Engineering						
6220	Training Schools	-	-	2,000	2,398	6,000	4,000
6235	Meetings & Conferences	-	-	2,000	1,083	4,500	2,500
6340	Special Studies	-	-	49,100	24,550	49,100	-
6345	Program Consultants	-	-	5,000	2,500	5,000	-
6399	Professional Services/Other	-	-	12,000	6,000	12,000	-
6530	Office Supplies	-	69	2,000	1,412	2,000	-
6563	Supplies/Special	-	-	1,300	650	1,300	-
6566	Small Tools	-	-	13,000	8,607	8,000	(5,000)
6825	Maint & Repair/Vehicle	-	-	1,000	500	1,000	-
7025	Overhead Expense	-	26,207	-	-	-	-
	Subtotal	-	26,275	87,400	47,700	88,900	1,500
3340735830	Distribution Operations-Overhead Lines						
6563	Supplies/Special	-	749	-	-	-	-
6566	Small Tools	3,397	9,861	-	-	-	-
7025	Overhead Expense	-	1,447	-	-	-	-
	Subtotal	3,397	12,058	-	-	-	-
3340735840	Distribution Operations-Underground Lines						
6566	Small Tools	2,628	2,953	-	-	-	-
7025	Overhead Expense	-	1,447	-	-	-	-
	Subtotal	2,628	4,400	-	-	-	-
3340735850	SCE Street Light Power						
6905	Utilities / Electricity	9,859	9,614	15,000	12,123	10,000	(5,000)
	Subtotal	9,859	9,614	15,000	12,123	10,000	(5,000)
3340735860	Electric Meter Maintenance						
6566	Small Tools	-	12	-	-	-	-
7025	Overhead Expense	-	49,089	-	-	-	-
	Subtotal	-	49,101	-	-	-	-
3340735880	Electric Distribution						
6201	Uniforms & Laundry	12,690	22,152	30,000	18,658	40,000	10,000
6220	Training Schools	7,212	20,124	20,000	10,524	20,000	-
6225	Training Materials	203	178	1,000	500	1,000	-
6230	Dues & Subscriptions	50,617	54,050	75,000	74,949	75,000	-
6235	Meetings & Conferences	7,142	6,406	8,000	5,390	8,000	-

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
6240	Mileage Reimbursement	-	-	100	50	100	-
6301	Legal Fees	-	6,581	2,500	1,250	2,500	-
6340	Special Studies	9,505	49,956	50,000	40,215	50,000	-
6430	Custodial Services	-	-	6,000	5,832	6,000	-
6493	Outside Service/Repair	498	6,910	13,500	9,306	18,628	5,128
6521	Messenger Service	872	735	800	605	800	-
6530	Office Supplies	943	1,575	1,620	1,766	2,500	880
6551	Fuel and Oil	18,780	22,941	25,000	22,573	25,000	-
6554	Supplies/Custodial & Cleaning	-	-	900	742	900	-
6563	Supplies/Special	5,763	6,536	10,000	13,765	10,000	-
6564	Supplies/Medical-Dental	6,230	1,092	1,500	1,395	1,500	-
6566	Small Tools	1,863	3,318	3,000	3,209	5,000	2,000
6569	Small Equipment	2,073	15,575	15,000	13,710	25,000	10,000
6601	Advertising Expense	2,978	3,280	3,000	2,090	3,000	-
6805	Maint/Land Improvement	-	-	7,500	4,945	7,500	-
6815	Maint & Repairs/Bldgs	-	-	30,000	24,160	46,560	16,560
6825	Maint & Repair / Vehicle	24,791	28,059	30,000	28,358	35,000	5,000
6835	Maint & Repair/Equipment	4,232	1,632	5,000	2,838	5,000	-
6850	Lease Payments	1,662	1,711	7,000	4,547	7,000	-
6904	Utilities/Other	24,640	22,672	18,000	18,414	18,000	-
6910	Utilities/Natural Gas	547	899	700	490	700	-
6915	Utilities/Telephone	12,918	12,672	8,000	8,753	8,000	-
	Subtotal	196,158	289,051	373,120	319,035	422,688	49,568
3340735910	Electric Structure Improvements						
6430	Custodial Services	5,978	5,664	-	-	-	-
6493	Outside Services & Repairs	5,708	2,998	-	-	-	-
6515	Films & Video Recordings	-	152	-	-	-	-
6554	Supplies/Custodial & Cleaning	859	1,164	-	-	-	-
6805	Maint/Land Improvement	319	1,300	-	-	-	-
6815	Maint & Repairs/Bldgs	13,011	10,857	16,560	8,365	-	(16,560)
	Subtotal	25,875	22,135	16,560	8,365	-	(16,560)
3340735920	Electric Station Equipment						
6493	Outside Services & Repairs	28,472	27,136	55,841	53,818	55,841	-
6563	Supplies/Special	5,292	8,408	10,000	5,910	10,000	-
	Subtotal	33,764	35,544	65,841	59,728	65,841	-
3340735930	Electric Line Maintenance						
6230	Dues & Subscriptions	112	-	-	-	-	-
6493	Outside Services & Repairs	241,147	439,482	488,485	290,026	515,000	26,515
6563	Supplies/Special	1,383	5,763	6,000	3,296	6,000	-
6835	Maint & Repair/Equipment	-	-	500	-	-	(500)
	Subtotal	242,642	445,246	494,985	293,321	521,000	26,015
3340735940	Distribution Maintenance-Underground Lines						
6493	Outside Services & Repairs	24,716	42,034	5,128	2,564	-	(5,128)
6563	Supplies/Special	1,799	2,630	-	-	-	-
6835	Maint & Repair/Equipment	-	97	-	-	-	-
	Subtotal	26,516	44,761	5,128	2,564	-	(5,128)
3340735950	Distribution Maintenance-Transformers						
6493	Outside Services & Repairs	2,500	7,652	-	-	-	-
	Subtotal	2,500	7,652	-	-	-	-
3340735960	Distribution Maintenance-Street Lighting & Signals						
6563	Supplies/Special	4,745	1,085	-	-	-	-
	Subtotal	4,745	1,085	-	-	-	-
3340735970	Electric Meter Maintenance						
6563	Supplies/Special	7,049	6,551	8,000	6,697	8,000	-
6566	Small Tools	7,049	-	500	250	500	-
6835	Maint & Repair/Equipment	-	-	3,000	1,500	3,000	-
	Subtotal	14,098	6,551	11,500	8,447	11,500	-

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
3340739040 Customer Accounts-Uncollectible Accounts							
7055	Uncollectible Accounts	37,669	42,931	-	16,152	-	-
	Subtotal	37,669	42,931	-	16,152	-	-
3340745800 Engineering							
6220	Training Schools	561	-	-	-	-	-
6235	Meetings & Conferences	20	-	-	-	-	-
6340	Special Studies	15,000	44,520	-	-	-	-
6345	Program Consultants	3,563	2,064	-	-	-	-
6399	Professional Services/Other	2,324	1,056	-	-	-	-
6530	Office Supplies	1,140	1,073	-	-	-	-
6825	Maint & Repair / Vehicle	86	178	-	-	-	-
	Subtotal	22,694	48,891	-	-	-	-
3340775550 Purchased Power							
6590	Electricity For Resale	17,038,474	15,800,365	19,762,363	18,511,030	19,721,376	(40,987)
	Subtotal	17,038,474	15,800,365	19,762,363	18,511,030	19,721,376	(40,987)
3340775570 Power Resource Management							
6220	Training Schools	4,263	295	7,500	8,520	7,500	-
6235	Meetings & Conferences	116	20	6,000	4,306	6,000	-
6240	Mileage Reimbursement	-	-	800	400	800	-
6301	Legal Fees	91,060	89,503	100,000	84,543	100,000	-
6340	Special Studies	31,329	-	82,490	41,245	82,490	-
6521	Messenger Service	261	184	300	150	300	-
6530	Office Supplies	142	200	1,000	509	1,000	-
6569	Small Equipment	-	1,116	5,000	2,500	5,000	-
6625	Program Expenses	12	-	8,214	4,107	8,214	-
6825	Maintenance & Repair/Vehicle	-	96	3,500	1,948	3,500	-
6850	Lease Payments	281	-	-	-	-	-
6915	Utilities/Telephone	2,290	1,819	1,651	1,059	1,651	-
7025	Overhead Expense	-	242,065	-	-	-	-
	Subtotal	129,754	335,298	216,455	149,287	216,455	-
3340785560 Power Scheduling & Dispatch							
6493	Outside Services & Repairs	410,697	476,736	703,567	608,201	617,900	(85,667)
	Subtotal	410,697	476,736	703,567	608,201	617,900	(85,667)
3340785650 Power Transmission							
6493	Outside Services & Repairs	3,292,894	3,406,140	4,850,686	4,116,104	3,962,555	(888,131)
	Subtotal	3,292,894	3,406,140	4,850,686	4,116,104	3,962,555	(888,131)
3340794030 Depreciation Expense							
7030	Depreciation Expense	1,353,323	1,327,415	-	-	-	-
	Subtotal	1,353,323	1,327,415	-	-	-	-
3340799030 Administrative & General							
6301	Legal Fees	9,973	5,111	50,000	25,760	50,000	-
6399	Professional Services/Other	2,904	7,041	22,297	11,693	22,297	-
6423	Administrative Allocation	652,325	867,868	1,236,230	1,091,680	1,353,580	117,350
6424	Consumer Services Allocation	2,487,947	2,361,155	2,933,909	3,285,516	3,427,475	493,566
6610	Bond Administration	-	-	4,250	4,250	4,250	-
7055	Uncollectible Accounts	-	-	65,000	32,500	65,000	-
	Subtotal	3,153,149	3,241,175	4,311,686	4,451,399	4,922,602	610,916
3340799270 Taxes & Fees							
7010	Franchise Fee (2%)	647,905	725,746	801,996	801,996	798,599	(3,397)
7012	In-lieu Fee (8%)	2,591,619	2,902,984	3,207,984	3,207,984	3,194,395	(13,589)
	Subtotal	3,239,523	3,628,730	4,009,980	4,009,980	3,992,994	(16,986)
3340799302 Miscellaneous - General Exp							
6610	Bond Administration	1,750	1,750	-	-	-	-
	Subtotal	1,750	1,750	-	-	-	-

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
3380000730	CIP/Electric						
7099	Miscellaneous	168,738	(2,914)	3,481	172,027	-	(3,481)
	Subtotal	168,738	(2,914)	3,481	172,027	-	(3,481)
OPERATIONS SUBTOTAL		29,157,430	29,736,566	35,874,171	33,731,883	35,498,142	(376,029)
CAPITAL OUTLAY							
3300000000	Electric						
7140	Equipment & Machinery	-	(304,286)	-	-	-	-
7145	Lines, Mains & Sewers	-	(117,766)	-	-	-	-
	Subtotal	-	(304,286)	-	-	-	-
3340733620	Station Equipment						
7140	Equipment & Machinery	3,735	8,767	140,713	70,357	140,713	-
	Subtotal	3,735	8,767	140,713	70,357	140,713	-
3340733640	Poles, Towers & Fixtures						
7130	Structures/Other	20,333	34,053	35,000	33,174	35,000	-
	Subtotal	20,333	34,053	35,000	33,174	35,000	-
3340733650	Overhead Conductors & Devise						
7130	Structures/Other	21	-	-	-	-	-
7145	Lines, Mains & Sewers	23,639	39,925	30,000	34,657	30,000	-
	Subtotal	23,660	39,925	30,000	34,657	30,000	-
3340733660	Underground Conduit						
7130	Structures/Other	973	3,829	38,170	19,789	38,170	-
	Subtotal	973	3,829	38,170	19,789	38,170	-
3340733670	Underground Conductors & Devise						
7145	Lines, Mains & Sewers	286,354	153,893	426,107	234,020	426,107	-
	Subtotal	286,354	153,893	426,107	234,020	426,107	-
3340733680	Line Transformers						
7140	Equipment & Machinery	212,668	188,432	411,568	223,490	411,568	-
	Subtotal	212,668	188,432	411,568	223,490	411,568	-
3340733700	Meters						
7140	Equipment & Machinery	75,210	59,821	253,229	133,326	253,229	-
	Subtotal	75,210	59,821	253,229	133,326	253,229	-
3340733730	Street Lighting						
7130	Structures/Other	34,459	96,335	35,000	34,291	35,000	-
	Subtotal	34,459	96,335	35,000	34,291	35,000	-
3340733920	Transportation Equipment						
7135	Vehicles	-	-	168,892	145,205	165,375	(3,517)
	Subtotal	-	-	168,892	145,205	165,375	(3,517)
CIP Projects							
3300000000	Electric						
7120	Construction & Improvements	-	(80,867)	-	-	-	-
	Subtotal	-	(80,867)	-	-	-	-
3380000730	CIP/Electric						
7120	Construction & Improvements	174,835	80,867	1,880,078	947,039	300,000	(1,580,078)
7125	Bldgs/Min Improvements/Remod	-	-	100,000	50,551	-	(100,000)
7130	Structures/Other	243,958	-	470,298	235,149	-	(470,298)
7140	Equipment & Machinery	7,345	241,018	4,887,854	2,830,015	161,163	(4,726,691)

BUDGET UNIT:

ALL FUND 33 DIVISIONS - ELECTRIC (DETAILS)

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
7143	Computer Software		62,381	11,931	313,466	-	(11,931)
7145	Lines, Mains & Sewers	11,994	117,766	570,240	285,120	100,000	(470,240)
	Subtotal	438,132	502,033	7,920,401	4,661,340	561,163	(7,359,238)
CAPITAL OUTLAY SUBTOTAL		1,095,523	584,169	9,459,080	5,589,648	2,096,325	(7,362,755)
TRANSFERS OUT							
3300000000	Electric Operations						
5950	Transfers Out	407,891	377,788	150,000	150,000	300,000	150,000
	Subtotal	407,891	377,788	150,000	150,000	300,000	150,000
3340735830	Dist Oper - Overhead Line Expenses						
5950	Transfers Out	14,820	18,019	6,975	6,975	7,360	385
	Subtotal	14,820	18,019	6,975	6,975	7,360	385
3340735840	Dist Oper - Underground Line Expenses						
5950	Transfers Out	14,820	18,018	-	-	-	-
	Subtotal	14,820	18,018	-	-	-	-
3340735860	Electric Meter Maintenance						
5950	Transfers Out	10,932	11,106	-	-	-	-
	Subtotal	10,932	11,106	-	-	-	-
3340735880	Electric Distribution						
5950	Transfers Out	-	-	42,000	42,000	42,695	695
	Subtotal	-	-	42,000	42,000	42,695	695
3340775550	Purchased Power						
5950	Transfers Out	655,829	-	-	-	-	-
	Subtotal	655,829	-	-	-	-	-
TRANSFERS OUT SUBTOTAL		1,104,291	424,931	198,975	198,975	350,055	151,080
ELECTRIC FUND TOTAL:		35,021,761	34,312,676	50,341,727	43,309,633	42,858,881	(7,482,846)

LIGHT & WATER CA CLIMATE CHANGE BALANCING ACCOUNT PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The fund was established as a balancing account to manage California Climate Change program revenue and expenses realized from sales of Greenhouse Gas Allowances (“GHG Allowances”). GHG Allowances are regulatory compliance instruments used to measure and determine an entity’s compliance with the state cap-and-trade program established under the California Assembly Bill 32. GHG Allowances may be purchased or directly allocated by the California Air Resources Board to California entities that are subject to (“are covered under”) the cap-and-trade program. The cap-and-trade regulation provides that California utilities use proceeds realized from sale of GHG Allowances for various programs aimed at reducing GHG emissions and contribute to California’s Climate Change initiatives. Furthermore, proceeds from sales of allocated GHG Allowances maybe used to invest in renewable resources such as purchase of renewable electricity or RPS compliance instruments. The cap-and-trade regulation also provides that monies from sales of such GHG Allowances can be directly returned to the ratepayers to the extent GHG reduction programs are not implemented or are in the process of being formulated. Revenue and expenses realized from the sale of GHG Allowances cannot be treated as regular business revenue or cost. The Fund is debited when Azusa either funds GHG curtailing measures and projects and/or issues direct credit to our electric customers. Fund 23 is replenished only when Azusa sells GHG Allowances, which may not occur on a regular basis.

FY 2020-21 STRATEGIC GOALS:

- Fund or develop projects aimed at reduction of Greenhouse Gas emissions.

FY 2019-20 PROGRAM HIGHLIGHTS:

- \$1.5 million dollars were debited to fund renewable projects administered by Azusa Light and Water.

BUDGET UNIT:**FUND 23 - CLIMATE BALANCING ACCOUNT DIVISION**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

						For renewable project costs from balance received from monies received from Greenhouse Gas Auctions since 2018 thru 2020 are being budgeted to be spent in FY 2020-2021
6625	Program Expense-Renewables	1,450,000	1,817,695	3,726,882	2,276,882	
6625	Program Expense-R&D	50,000	0	0	(50,000)	No R&D Projects scheduled in FY2021

LIGHT & WATER - CLIMATE BALANCE ACCOUNT

ACTIVITY DETAIL

Account Number		Description
2340770xxx	6625	<u>Program Expense</u> - CA Climate Change, Renewables, Research & Development.

BUDGET UNIT:

CA CLIMATE BALANCING ACCOUNT

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
	<u>OPERATIONS</u>						
2340770556	RENEWABLES						
6625	Program Expense	-	1,497,207	1,450,000	1,817,695	3,726,882	2,276,882
	SUBTOTAL	-	1,497,207	1,450,000	1,817,695	3,726,882	2,276,882
2340770557	RESEARCH & DEVELOPMENT						
6625	Program Expense	-	-	50,000	-	-	(50,000)
	SUBTOTAL	-	-	50,000	-	-	(50,000)
	OPERATIONS SUBTOTAL	-	1,497,207	1,500,000	1,817,695	3,726,882	2,226,882
	CLIMATE BALANCE ACCOUNT	-	1,497,207	1,500,000	1,817,695	3,726,882	2,226,882

LIGHT & WATER RECYCLING AND SOLID WASTE PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The City Manager's Office and Light & Water Department work closely in administering the recycling and solid waste program. Refuse collection and recycling services are provided on a contract basis by Athens Services. Through Athens Services, the City's "Green Waste" is diverted to Recycled Wood Products where it is recycled into a variety of landscape and gardening products. The City Manager's Office works closely with the Light and Water Department on billing, customer service and public information issues. The Light and Water Department also administers two State-provided block grant programs (the Oil Payment Program and the Beverage Container Recycling Grant), and promotes smart gardening and composting, use of reusable grocery bags, and proper disposal of "sharps" medical waste and other recycling & conservation programs. Division activities include support of code enforcement regarding illegal disposal issues and violations of Athens Services' Exclusive Franchise Agreement.

FY 2020-21 STRATEGIC GOALS:

- Provide a clean and healthy environment for the community by efficiently collecting refuse generated by City commercial and residential customers at competitive costs and by the routine removal of dirt and debris from all City streets, curbs and gutters.
- Maintain a minimum diversion rate of 50% and identify additional waste diversion programs to make progress toward the 2020 goal of 75% waste diversion as set by AB 341.
- Develop and promote programs that will ensure the city's compliance with AB 1826 "Mandatory Commercial Organics Recycling, AB 1594 "Green Waste Management," and AB 1383 "Short-Lived Climate Pollutant Reduction Strategy" Programs.
- Enhance public information and promotion of various recycling programs such as backyard composting; compost and mulch distribution; and electronic waste, household hazardous waste, and medical waste collection.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Achieved a waste diversion rate of 4.5 pounds per person per day (PPD) in the most recent compliance period (equivalent to 64%).
- Successful CalRecycle review of diversion programs offered by the City.
- Approval of Construction and Demolition Ordinance to be implemented by Building Department and Code Enforcement.
- Secured Used Oil Recycling and Beverage Container Recycling Grants from CalRecycle and successful implementation of the programs.
- Successful April Clean and Green Month activities consisting of shred-a-thon, electronic waste and household hazardous waste collection, smart gardening program, document

destruction for city departments and other community outreach events on recycling, energy and water conservation.

- Held additional household hazardous waste and electronic waste collection and shred-a-thon events.

BUDGET UNIT:

ALL FUNDS - RECYCLING AND SOLID WASTE - XXXXX

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6625	Program Expense	76,147	58,101	76,280	133	Minor increase in block oil grant program expense
6455	Refuse Collection	4,569,332	3,612,448	4,140,720	(428,612)	Latest forecast for refuse collection

**RECYCLING AND SOLID WASTE
ACTIVITY DETAIL**

Account Number	Description
2840750xxx3 640750xxx39 40750xxx	6235 <u>Meetings/Conferences</u> - For attendance at forums of Southern California Waste Management Forum, Solid Waste Association of North America (SWANA), California Resource Recovery Association (CRRA) and other locally sponsored recycling/solid waste conferences.
	6301 <u>Legal Fees</u> - This amount cover expenses for solid waste legal consultation for solid waste matters.
	6625 <u>Program Expenses</u> - Program expenses in this cost center cover programs such as used oil block grant administration, beverage container recycling program, disposal of hazardous waste generated from city facilities, sharps collection program implementation, e-waste collection event, smart gardening and composting workshop, compost-mulch giveaway event, shred day event, reusable bag purchases, organic waste recycling program, and solid waste and recycling public education campaign.
	6455 <u>Refuse Contract</u> - This is the amount expected to be billed by Azusa Light & Water for residential refuse collection services provided by Athens Services. This is amount paid to Athens Services excluding City fees, such as the Franchise Fee and AB 939 Fee.
	6518 <u>Postage</u> - This amount covers refuse rate adjustment Public Hearing Notice mailing postage.
	6539 <u>Printing, Binding, Duplicating</u> - This amount covers printing of refuse rate adjustment Public Hearing Notice.
	7055 <u>Uncollectible Accounts</u> - This is for write offs of uncollectible accounts.

BUDGET UNIT:

RECYCLING & SOLID WASTE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
3940750065	AB 939 FEE						
6003	Salaries/Regular	114,624	92,692	133,085	88,578	131,520	(1,565)
6015	Salaries/Vacation	1,554	3,370	-	501	-	-
6024	Salaries/Sick Leave	8,032	1,124	-	1,033	-	-
6027	Salaries/Bereavement	-	1,235	-	-	-	-
6045	Sal/Education Incentive	375	-	-	7	-	-
6047	Sal/Bonus	-	-	-	5,008	-	-
6048	Sal/Lang Pay	531	720	1,680	763	1,680	-
6069	Allowances/Vehicle	810	1,959	1,800	1,710	1,800	-
6070	Allowances/Telephone	350	900	900	855	900	-
6075	Vacation Pay-Off	14,496	-	-	404	-	-
6078	Sick Leave Pay-Off	177	-	-	-	-	-
6101	PERS/Employee Contribution	3,366	6,955	9,190	6,376	9,300	110
6104	PERS Lump Sum	-	15,760	9,280	9,240	21,059	11,779
6105	PERS/Employer Contribution	15,523	2,120	3,640	2,541	4,435	795
6109	PARS/Employer Contribution	2,490	2,992	7,920	3,438	16,730	8,810
6125	FICA/Employer Contrib/Med	2,113	1,532	2,240	1,478	2,205	(35)
6140	Life Insurance Allocation	143	215	400	221	395	(5)
6155	Workers' Comp Allocation	2,634	3,966	5,500	3,836	5,435	(65)
6160	LTD Insurance Allocation	490	941	1,035	903	1,025	(10)
6165	Unemployment Allocation	87	86	150	81	150	-
6175	Benefits/Flex Plan	9,178	10,416	16,800	9,780	18,000	1,200
6180	Deferred Comp/Employer Paid	3,422	2,522	3,060	2,274	3,060	-
	SUBTOTAL	180,395	149,503	196,680	139,027	217,694	21,014
	PERSONNEL SUBTOTAL	180,395	149,503	196,680	139,027	217,694	21,014
OPERATIONS							
2840750062	OIL BLOCK GRANT						
6625	Program Expense	12,896	14,141	13,535	6,768	13,699	164
	SUBTOTAL	12,896	14,141	13,535	6,768	13,699	164
2840750064	BEVERAGE CONTAINER RECYCLING						
6625	Program Expense	15,495	11,888	12,612	6,306	12,581	(31)
	SUBTOTAL	15,495	11,888	12,612	6,306	12,581	(31)
3940750065	AB 939 FEE						
6230	Dues & Subscriptions	-	-	275	138	275	-
6235	Meetings & Conferences	-	65	2,000	1,010	2,000	-
6301	Legal Fees	-	-	9,000	4,500	9,000	-
6399	Professional Services	-	-	20,000	10,000	20,000	-
6423	Administrative Allocation	-	4,425	4,835	5,054	4,835	-
6493	Outside Services & Repairs	3,509	-	-	-	-	-
6518	Postage	-	2,374	2,500	1,250	2,500	-
6539	Printing, Binding & Duplicating	-	2,619	3,000	1,500	3,000	-
6625	Program Expense	40,919	86,864	50,000	45,028	50,000	-
	SUBTOTAL	44,428	96,347	91,610	68,480	91,610	-
3640750000	REFUSE CONTRACT						
6455	Refuse Collection	3,723,772	3,718,893	4,569,332	3,612,448	4,140,720	(428,612)
7055	Uncollectible Accounts	17,923	15,235	25,000	21,412	25,000	-
	SUBTOTAL	3,741,695	3,734,128	4,594,332	3,633,860	4,165,720	(428,612)
	OPERATIONS SUBTOTAL	3,814,514	3,856,505	4,712,089	3,715,414	4,283,610	(428,479)
TRANSFERS OUT							
3640750000	REFUSE CONTRACT						
5950	Transfers Out	823,512	850,000	872,420	872,420	922,190	49,770
	SUBTOTAL	823,512	850,000	872,420	872,420	922,190	49,770
	TRANSFERS OUT SUBTOTAL	823,512	850,000	872,420	872,420	922,190	49,770
	SOLID WASTE MGMT. TOTAL	4,818,420	4,856,008	5,781,189	4,726,861	5,423,494	(357,695)