

**City of Lodi  
2021 Budget  
Lodi Utilities - Water**



Version: 10/21/2020

|                                     | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>Estimated | 2020<br>Budget | 2021 Budget<br>Request | %<br>Var. |
|-------------------------------------|----------------|----------------|----------------|-------------------|----------------|------------------------|-----------|
| Beginning Unrestricted Fund Balance | 3,669,866      | 3,843,753      | 4,069,432      | 4,082,345         | 4,082,345      | 4,230,266              |           |
| Revenue                             | 748,366        | 979,010        | 847,397        | 938,423           | 887,569        | 912,196                | -2.77%    |
| Expenditures                        | 570,994        | 753,331        | 834,485        | 790,502           | 643,958        | 817,100                | -26.89%   |
| Surplus/(Deficit)                   | 177,373        | 225,679        | 12,913         | 147,921           | 243,611        | 95,096                 |           |
| Ending Unrestricted Fund Balance    | 3,847,238      | 4,069,432      | 4,082,345      | 4,230,266         | 4,325,955      | 4,325,361              |           |

**Purpose of the Fund**

This fund is used to record revenues and expenses related to provision of potable water. It is an Enterprise fund and is reported with the City's other Proprietary Funds since it is supported by fees for services.



| Budget Summary                    | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>6 Mos. YTD | 2020<br>Estimate | 2020<br>Budget | 2021<br>Budget | 2021 Bud to<br>2020 Est Act |
|-----------------------------------|----------------|----------------|----------------|--------------------|------------------|----------------|----------------|-----------------------------|
| <b>OPERATING REVENUES</b>         |                |                |                |                    |                  |                |                |                             |
| Income from Nonutility Operations | 0              | 0              | 0              | 0                  | 200              | 0              | 100            | (100)                       |
| Interest and Dividend Income      | 5,186          | 10,330         | 16,511         | 10,766             | 10,919           | 3,000          | 3,000          | (7,919)                     |
| Misc Nonoperating Income          | 31,623         | 280,101        | 14,398         | 14,171             | 17,101           | 8,000          | 8,000          | (9,101)                     |
| Metered Sales - Water:            | 435,743        | 407,537        | 516,621        | 231,896            | 596,534          | 556,413        | 588,000        | (8,534)                     |
| Miscellaneous Operating Revenues  | 264,234        | 270,140        | 285,756        | 152,562            | 303,851          | 310,156        | 303,096        | (755)                       |
| Other Water Revenues              | 11,581         | 10,903         | 14,110         | 5,411              | 9,819            | 10,000         | 10,000         | 181                         |
| <b>Total Revenue</b>              | <b>748,366</b> | <b>979,010</b> | <b>847,397</b> | <b>414,805</b>     | <b>938,423</b>   | <b>887,569</b> | <b>912,196</b> | <b>(26,227)</b>             |
| <b>OPERATING EXPENSES</b>         |                |                |                |                    |                  |                |                |                             |
| Depreciation Expense              | 159,573        | 212,574        | 253,619        | 121,673            | 254,400          | 156,000        | 254,400        | 0                           |
| Taxes                             | 125,683        | 132,892        | 189,393        | (1,818)            | 182,000          | 120,000        | 183,000        | (1,000)                     |
| Miscellaneous Amortization        | (4,520)        | (4,520)        | (4,520)        | 0                  | (4,520)          | (4,520)        | (4,520)        | 0                           |
| Long Term Debt Interest Expense   | 11,265         | 49,151         | 74,362         | 36,833             | 71,703           | 71,703         | 67,558         | 4,145                       |
| Water Supply- Labor & Expenses    | 22,256         | 25,823         | 25,712         | 12,591             | 21,170           | 20,670         | 22,417         | (1,247)                     |
| Pumping Fuel                      | 28,867         | 29,999         | 34,498         | 14,333             | 35,000           | 32,000         | 35,000         | 0                           |
| Pumping Labor & Expenses          | 0              | 0              | 0              | 0                  | 1,865            | 0              | 1,562          | 0                           |
| Pumping-Maint of Pumping Eqp      | 458            | 450            | 289            | 1,205              | 4,200            | 500            | 1,500          | 2,700                       |
| Water Treatment Chemicals         | 3,467          | 3,364          | 4,024          | 894                | 4,500            | 4,000          | 4,500          | 0                           |
| Supervision and Engineering       | 21,994         | 21,185         | 21,933         | 12,434             | 23,355           | 23,355         | 21,334         | 2,021                       |
| Transmission and Distribution     | 0              | 0              | 0              | 0                  | 15,681           | 0              | 17,007         | (1,326)                     |
| Professional Services             | 4,779          | 2,082          | 2,954          | 2,865              | 4,000            | 5,500          | 3,000          | 1,000                       |
| Maintenance of Reservoir          | 1,397          | 5,508          | 1,924          | 2,279              | 2,300            | 1,000          | 2,000          | 300                         |
| Maintenance of Mains              | 6,680          | 2,875          | 13,722         | 2,287              | 9,500            | 9,500          | 9,500          | 0                           |
| Maintenance of Service            | 14,758         | 14,804         | 10,709         | 6,937              | 13,265           | 14,265         | 8,229          | 5,036                       |
| Maintenance of Meters             | 11,839         | 11,407         | 15,497         | 8,765              | 11,990           | 11,732         | 17,301         | (5,311)                     |
| Maintenance of Hydrants           | 13,778         | 17,295         | 19,442         | 6,628              | 1,000            | 18,699         | 3,818          | (2,818)                     |
| Maintenance of Misc Plant         | 3,019          | 2,237          | 2,433          | 938                | 262              | 4,165          | 305            | (43)                        |
| Cust Accts-Meter Reading:         | 5,065          | 169            | 456            | 333                | 333              | 186            | 1,662          | (1,329)                     |
| Cust Accts-Records & Collectns    | 33,714         | 12,592         | 14,396         | 6,363              | 12,726           | 27,874         | 29,377         | (16,651)                    |
| Cust Accts-Uncollectible Accts    | 0              | (0)            | (0)            | 0                  | 0                | 0              | 0              | 0                           |
| Admin and General Salaries        | 0              | 21,455         | 21,754         | 9,931              | 19,862           | 11,345         | 11,665         | 8,197                       |
| Office Supplies & Expenses        | 8,508          | 6,809          | 8,274          | 3,359              | 8,653            | 10,100         | 9,150          | (497)                       |
| Outside Services Employed         | 18,572         | 17,513         | 23,873         | 12,575             | 18,690           | 24,820         | 23,585         | (4,895)                     |
| Property Insurance:               | 8,402          | 7,699          | 6,410          | 6,812              | 6,812            | 6,451          | 7,392          | (580)                       |
| Employee Pensions & Benefits      | 46,022         | 45,141         | 44,325         | 24,470             | 39,556           | 39,556         | 50,183         | (10,627)                    |
| Regulatory Commission Expenses    | 1,395          | 5,450          | 6,201          | 125                | 125              | 1,500          | 500            | (375)                       |
| Miscellaneous General Expense     | 14,625         | 93,888         | 24,950         | 5,833              | 16,755           | 18,899         | 19,020         | (2,265)                     |
| Maintenance of General Plant      | 9,398          | 15,492         | 17,856         | 7,528              | 15,319           | 14,658         | 16,655         | (1,336)                     |
| <b>Total Expenses</b>             | <b>570,994</b> | <b>753,331</b> | <b>834,484</b> | <b>306,174</b>     | <b>790,502</b>   | <b>643,958</b> | <b>817,100</b> | <b>(26,598)</b>             |
| <b>NET INCOME</b>                 | <b>177,373</b> | <b>225,679</b> | <b>12,913</b>  | <b>108,632</b>     | <b>147,921</b>   | <b>243,611</b> | <b>95,096</b>  | <b>(52,825)</b>             |

City of Lodi  
 2021 Budget  
 Lodi Utilities - Water  
 Capital Projects



Version: 10/21/2020

|   | Useful Life | Replacement Cost | Last Year Purchased | 2017 Actual    | 2018 Actual      | 2019 Actual   | 2020 June YTD | 2020 Estimate  | 2020 Budget    | 2021 Budget    |
|---|-------------|------------------|---------------------|----------------|------------------|---------------|---------------|----------------|----------------|----------------|
| <b>Equipment</b>                                      |             |                  |                     |                |                  |               |               |                |                |                |
| Computers & iPads                                     |             |                  |                     | 888            | 1,171            |               |               |                |                |                |
| One-Ton Truck with snowplow (plow purchased 2019)     | 7           | 66,000           | 2018                |                | 51,520           | 6,754         |               |                |                |                |
| One-Ton Truck with V-Box Salter                       | 7           | 90,000           |                     |                |                  |               |               |                |                |                |
| Forklift  | 15          | 30,000           | 2001                |                |                  |               |               | 30,000         | 30,000         |                |
| GIS Replacement                                       |             |                  |                     |                | 4,250            |               |               |                |                |                |
| Hydrants  |             |                  |                     |                |                  |               |               | 10,000         | 10,000         | 10,100         |
| Lawnmower   | 10          | 40,000           | 2015                |                |                  |               |               |                |                |                |
| Manager Pickup  | 7           | 40,000           | 2013                |                |                  |               |               | 10,000         |                |                |
| Meter Test Bench                                      |             |                  |                     |                | 22,317           |               |               |                |                |                |
| SCADA (40%)   | 20          |                  | 2016                |                |                  |               |               |                |                |                |
| Spin Doctor   |             |                  |                     | 12,000         |                  |               |               |                |                |                |
| Telephone System City Hall                            | 8           | 40,000           | 2017                | 2,934          |                  |               |               |                |                |                |
| Vactor Truck  | 20          | 455,000          | 1997                |                |                  |               |               |                |                |                |
| Water Dig Trailer & Sliding Toolbox                   |             |                  |                     |                |                  | 2,834         |               |                |                |                |
| Water Meters  |             |                  |                     | 21,719         | 44,620           |               |               |                | 0              | 0              |
| <b>Projects</b>                                       |             |                  |                     |                |                  |               |               |                |                |                |
| AMI Metering  |             |                  |                     |                |                  |               |               | 1,250          | 1,250          |                |
| Booster Station                                       |             |                  |                     | 29,039         | 1,409,905        |               |               |                |                |                |
| High School Fix Lateral                               |             |                  |                     |                | 10,710           |               |               |                |                |                |
| Gay St  |             |                  |                     |                |                  |               |               |                |                | 197,793        |
| Hwy 113   |             |                  |                     |                |                  |               |               |                |                |                |
| Fair St   |             |                  |                     |                |                  |               |               |                |                |                |
| Merton Ave  |             |                  |                     |                |                  |               |               |                |                |                |
| Mill St   |             |                  |                     |                |                  |               |               |                |                |                |
| Nestles St  |             |                  |                     |                |                  |               |               |                |                |                |
| Parr St   |             |                  |                     |                |                  |               |               |                |                |                |
| Penny Ln Watermain                                    |             |                  |                     |                | 17,944           |               |               |                |                |                |
| Pleasant Street Reservoir Tank                        |             |                  |                     |                | 14,500           |               |               |                |                |                |
| Pond Street   |             |                  |                     |                |                  |               | 71,215        | 200,000        | 602,358        |                |
| Prospect Ave  |             |                  |                     |                |                  |               |               |                |                |                |
| Sauk St   |             |                  |                     |                |                  |               |               |                |                |                |
| Second Ave  |             |                  |                     |                |                  |               |               |                |                |                |
| Sodders St, Hill St, Summit St, Canning St, Downey St |             |                  |                     | 323,804        |                  |               |               |                |                |                |
| Reynolds Road (Sauk St)                               |             |                  |                     |                | 344,320          |               |               |                |                |                |
| Washington Ave  |             |                  |                     |                |                  |               |               |                |                |                |
| <b>Wells</b>  |             |                  |                     |                |                  |               |               |                |                |                |
| Well #2 6 inch Mag Meter and Piping                   |             |                  |                     |                |                  |               |               |                |                |                |
| Well #2 Back Up Generator                             | 20          | 95,000           | 1995                |                |                  |               |               |                |                |                |
| Well #3 8 Inch Mag Meter                              |             |                  |                     |                |                  | 3,409         |               |                |                |                |
| Well #3 Dehumidifier                                  |             |                  |                     |                |                  | 2,962         |               |                |                |                |
| Well #3 Pump  |             |                  |                     |                |                  | 20,454        |               |                |                |                |
| Well #3 Replace Meter                                 |             |                  |                     |                |                  | 1,818         |               |                |                |                |
| Well #4 10 Inch Mag Meter                             |             |                  |                     |                | 3,846            |               |               |                |                |                |
| Well #4 Back Up Generator                             | 20          | 225,000          | 2018                |                |                  |               |               |                |                |                |
| <b>Total Capital Plan</b>                             |             |                  |                     | <b>390,384</b> | <b>1,925,104</b> | <b>38,230</b> | <b>71,215</b> | <b>251,250</b> | <b>643,608</b> | <b>207,893</b> |

Account Detail  
 Fund: 28650

| Account Description  | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>YTD (Jun) | 2020<br>Estimate | 2020<br>Budget | 2021<br>Budget | 2021 Bud to<br>2020 Est. |
|--|----------------|----------------|----------------|-------------------|------------------|----------------|----------------|--------------------------|
| <b>Revenues</b>  |                |                |                |                   |                  |                |                |                          |
| 00417-99-000-0000 Income from Nonutility Operations                    |                |                |                |                   | 200              |                | 100            | (100)                    |
| Total Income from Nonutility Operations                                | 0              | 0              | 0              | 0                 | 200              | 0              | 100            | (100)                    |
| 00419-99-000-0000 Interest & Dividend Income                           | 501            | 4,036          | 4,619          | 1,404             | 1,557            | 500            | 500            | (1,057)                  |
| 00419-99-000-6650 Interest & Dividend Income Interest on LT Investment | 4,685          | 6,294          | 11,892         | 9,362             | 9,362            | 2,500          | 2,500          | (6,862)                  |
| Total Interest and Dividend Income                                     | 5,186          | 10,330         | 16,511         | 10,766            | 10,919           | 3,000          | 3,000          | (7,919)                  |
| 00421-99-000-0000 Misc Nonoperating Income                             | 17,887         | 240,153        | (2,410)        | 8,059             | 7,933            | 1,000          | 1,000          | (6,933)                  |
| 00421-99-000-3031 Misc Nonoperating Income Impact Fees                 | 13,736         | 16,786         | 16,808         | 6,112             | 9,168            | 7,000          | 7,000          | (2,168)                  |
| 00434-99-000-0000 Misc Credits to Surplus Contingency                  |                | 23,162         |                |                   | 0                | 0              | 0              | 0                        |
| Total Misc Nonoperating Income   | 31,623         | 280,101        | 14,398         | 14,171            | 17,101           | 8,000          | 8,000          | (9,101)                  |
| 00461-99-000-5028 Metered Sales - Water Residential                    | 256,921        | 257,872        | 301,767        | 186,598           | 369,649          | 345,807        | 365,000        | (4,649)                  |
| 00461-99-000-5029 Metered Sales - Water Commercial                     | 48,379         | 45,256         | 57,033         | 28,600            | 57,999           | 64,553         | 58,000         | 1                        |
| 00461-99-000-5030 Metered Sales - Water Industrial                     | 116,008        | 89,930         | 140,121        | 5,709             | 147,167          | 125,901        | 145,000        | (2,167)                  |
| 00461-99-000-5032 Metered Sales - Water Multifamily                    | 14,435         | 14,479         | 17,700         | 10,990            | 21,719           | 20,151         | 20,000         | (1,719)                  |
| Total Metered Sales - Water  | 435,743        | 407,537        | 516,621        | 231,896           | 596,534          | 556,413        | 588,000        | (8,534)                  |
| 00462-99-000-0000 Private Fire Protection Service                      | 11,512         | 12,999         | 13,365         | 6,690             | 13,380           | 13,000         | 13,380         | 0                        |
| 00463-99-000-0000 Public Fire Protection Service                       | 227,923        | 230,284        | 244,017        | 130,694           | 260,942          | 272,656        | 260,216        | (726)                    |
| 00464-99-000-0000 Other Sales Public Auth-Water                        | 19,990         | 23,166         | 24,423         | 13,583            | 26,716           | 21,000         | 26,000         | (716)                    |
| 00467-99-000-0000 Interdepartmental Sales                              | 2,959          | 2,316          | 2,813          | 1,406             | 2,614            | 2,500          | 2,500          | (114)                    |
| 00470-99-000-0000 Forfeited Discounts-Water                            | 1,125          | 1,452          | 1,032          | 188               | 200              | 1,000          | 1,000          | 800                      |
| 00471-99-000-0000 Misc. Service Revenues-Water                         | 725            | (77)           | 107            |                   |                  |                |                | 0                        |
| Total Miscellaneous Operating Revenues                                 | 264,234        | 270,140        | 285,756        | 152,562           | 303,851          | 310,156        | 303,096        | (755)                    |
| 00474-99-000-0000 Other Water Revenues                                 | 11,581         | 10,903         | 14,110         | 5,411             | 9,819            | 10,000         | 10,000         | 181                      |
| Total Other Water Revenues   | 11,581         | 10,903         | 14,110         | 5,411             | 9,819            | 10,000         | 10,000         | 181                      |
| <b>Total Revenue</b>   | <b>748,366</b> | <b>979,010</b> | <b>847,397</b> | <b>414,805</b>    | <b>938,423</b>   | <b>887,569</b> | <b>912,196</b> | <b>(26,227)</b>          |

Account Detail  
Fund: 28650

| Account Description  | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>YTD (Jun) | 2020<br>Estimate | 2020<br>Budget | 2021<br>Budget | 2021 Bud to<br>2020 Est. |
|--|----------------|----------------|----------------|-------------------|------------------|----------------|----------------|--------------------------|
| <b>Expenses</b>  |                |                |                |                   |                  |                |                |                          |
| 00403-99-546-0000 Depreciation Expense Depreciation Exp                    | 159,573        | 212,574        | 253,619        | 121,673           | 254,400          | 156,000        | 254,400        | 0                        |
| Total Depreciation Expense   | 159,573        | 212,574        | 253,619        | 121,673           | 254,400          | 156,000        | 254,400        | 0                        |
| 00408-99-150-0000 Taxes Employer Contributions                             | 5,792          | 2,288          | 11,608         |                   |                  |                |                | 0                        |
| 00408-99-701-0000 Taxes Taxes In Lieu of Payment                           | 119,891        | 130,604        | 177,785        | (1,818)           | 182,000          | 120,000        | 183,000        | 1,000                    |
| Total Taxes  | 125,683        | 132,892        | 189,393        | (1,818)           | 182,000          | 120,000        | 183,000        | 1,000                    |
| 00425-99-000-0000 Miscellaneous Amortization                               | (4,520)        | (4,520)        | (4,520)        |                   | (4,520)          | (4,520)        | (4,520)        | 0                        |
| Total Miscellaneous Amortization   | (4,520)        | (4,520)        | (4,520)        | 0                 | (4,520)          | (4,520)        | (4,520)        | 0                        |
| 00427-99-620-0000 Interest on Long-Term Debt Interest Exp                  | 11,265         | 49,151         | 74,362         | 36,833            | 71,703           | 71,703         | 67,558         | (4,145)                  |
| Total Long Term Debt Interst Expense                                       | 11,265         | 49,151         | 74,362         | 36,833            | 71,703           | 71,703         | 67,558         | (4,145)                  |
| 00601-99-120-0000 Water Supply- Labor & Expenses Wages                     | 17,316         | 18,955         | 20,071         | 10,559            | 17,810           | 17,810         | 18,340         | 530                      |
| 00601-99-121-0000 Water Supply- Labor & Expenses Wages Overtime            | 4,940          | 6,867          | 5,642          | 2,009             | 2,860            | 2,860          | 3,577          | 717                      |
| Total Water Supply- Labor & Expenses                                       | 22,256         | 25,823         | 25,712         | 12,568            | 20,670           | 20,670         | 21,917         | 1,247                    |
| 00603-99-120-0000 Water Supply- Miscellaneous Exp Mowing & Snow Removal    |                |                |                | 23                | 500              |                | 500            | 0                        |
| Total Water Supply- Miscellaneous Expense                                  | 0              | 0              | 0              | 23                | 500              | 0              | 500            | 0                        |
| 00623-99-222-0000 Pumping-Fuel or Power Purch Utility Elec Water Sewer Gas | 28,867         | 29,999         | 34,498         | 14,333            | 35,000           | 32,000         | 35,000         | 0                        |
| Total Pumping Fuel   | 28,867         | 29,999         | 34,498         | 14,333            | 35,000           | 32,000         | 35,000         | 0                        |
| 00624-99-120-0000 Pumping-Labor & Expense Wages                            |                |                |                |                   | 1,865            |                | 1,562          | (303)                    |
| Total Pumping Labor & Expenses   | 0              | 0              | 0              | 0                 | 1,865            | 0              | 1,562          | (303)                    |
| 00633-99-290-0000 Pumping-Maint of Pumping Eqp Other Contractual Services  |                |                |                | 1,205             | 2,700            |                | 1,000          | (1,700)                  |
| 00633-99-340-0000 Pumping-Maint of Pumping Eqp Other Operating Supplies    | 458            | 450            | 289            |                   | 1,500            | 500            | 500            | (1,000)                  |
| Total Pumping-Maint of Pumping Eqp   | 458            | 450            | 289            | 1,205             | 4,200            | 500            | 1,500          | (2,700)                  |
| 00641-99-340-0000 Water Treat-Chemicals Other Operating Supplies           | 3,467          | 3,364          | 4,024          | 894               | 4,500            | 4,000          | 4,500          | 0                        |
| Total Water Treatment Chemicals  | 3,467          | 3,364          | 4,024          | 894               | 4,500            | 4,000          | 4,500          | 0                        |
| 00660-99-120-0000 Water Trans/Distr-Superv & Eng Wages                     | 21,994         | 21,185         | 21,933         | 12,434            | 23,355           | 23,355         | 21,334         | (2,021)                  |
| Total Supervision and Engineering  | 21,994         | 21,185         | 21,933         | 12,434            | 23,355           | 23,355         | 21,334         | (2,021)                  |
| 00662-99-120-0000 Water Trans/Distr-Line (Mains, Services, Hydrants) Wages |                |                |                |                   | 15,681           |                | 17,007         | 1,326                    |
| Total Trans/Distr-Line   | 0              | 0              | 0              | 0                 | 15,681           | 0              | 17,007         | 1,326                    |
| 00665-99-215-000 Water Trans/Distr-Other Contractual Service               | 4,779          | 2,082          | 2,954          | 2,865             | 4,000            | 5,500          | 3,000          | (1,000)                  |
| Total Professional Services  | 4,779          | 2,082          | 2,954          | 2,865             | 4,000            | 5,500          | 3,000          | (1,000)                  |
| 00672-99-290-0000 Water Trans/Distr-Maint of Res Other Contractual Service | 1,397          | 5,500          | 1,924          | 2,279             | 2,300            | 1,000          | 2,000          | (300)                    |
| 00672-99-340-0000 Water - Maint of Res Operating Supplies                  |                | 8              |                |                   |                  |                |                | 0                        |
| Total Water Trans/Distr-Maint of Res                                       | 1,397          | 5,508          | 1,924          | 2,279             | 2,300            | 1,000          | 2,000          | (300)                    |

Account Detail  
Fund: 28650

| Account Description  | 2017 Actual | 2018 Actual | 2019 Actual | 2020 YTD (Jun) | 2020 Estimate | 2020 Budget | 2021 Budget | 2021 Bud to 2020 Est. |
|--|-------------|-------------|-------------|----------------|---------------|-------------|-------------|-----------------------|
| 00673-99-290-0000 Water Trans/Distr-Maint of Main Other Contractual Services | 4,634       | 2,123       | 7,844       |                | 4,000         | 4,000       | 4,000       | 0                     |
| 00673-99-340-0000 Water Trans/Distr-Maint of Main Other Operating Supplies   | 2,046       | 752         | 5,878       | 2,287          | 5,500         | 5,500       | 5,500       | 0                     |
| Total Maintenance of Mains   | 6,680       | 2,875       | 13,722      | 2,287          | 9,500         | 9,500       | 9,500       | 0                     |
| 00675-99-120-0000 Wtr Trans/Distr-Maint Service Wages                        | 9,767       | 10,789      | 6,163       | 5,520          | 10,137        | 10,137      | 5,631       | (4,506)               |
| 00675-99-121-0000 Wtr Trans/Distr-Maint Service Wages Overtime               | 302         | 624         | 3,205       | 1,107          | 1,628         | 1,628       | 1,098       | (530)                 |
| 00675-99-290-0000 Wtr Trans/Distr-Maint Service Contracted Services          | 4,863       | 2,353       |             |                |               | 1,000       |             | 0                     |
| 00675-99-340-0000 Wtr Trans/Distr-Maint Service Other Operating Supplies     | (175)       | 1,038       | 1,341       | 310            | 1,500         | 1,500       | 1,500       | 0                     |
| Total Maintenance of Service   | 14,758      | 14,804      | 10,709      | 6,937          | 13,265        | 14,265      | 8,229       | (5,036)               |
| 00676-99-120-0000 Water Trans/Distr-Maint Meter Wages                        | 9,590       | 6,907       | 11,814      | 3,852          | 6,490         | 6,490       | 10,795      | 4,305                 |
| 00676-99-121-0000 Water Trans/Distr-Maint Meter Overtime                     | 743         | 174         | 414         |                | 100           | 1,042       | 2,106       | 2,006                 |
| 00676-99-290-0000 Water Trans/Distr-Maint Meter Other Contractual Services   | 366         | 4,248       | 2,806       | 4,547          | 5,000         | 4,000       | 4,000       | (1,000)               |
| 00676-99-340-0000 Water Trans/Distr-Maint Meter Other Operating Supplies     | 1,140       | 79          | 463         | 365            | 400           | 200         | 400         | 0                     |
| Total Maintenance of Meters  | 11,839      | 11,407      | 15,497      | 8,765          | 11,990        | 11,732      | 17,301      | 5,311                 |
| 00677-99-120-0000 Wtr Trans/Distr-Maint Hydrants Wages                       | 13,381      | 16,689      | 18,613      | 6,275          |               | 15,681      |             | 0                     |
| 00677-99-121-0000 Maint of Hydrants Overtime                                 | 397         | 294         | 829         | 353            | 1,000         | 2,518       | 3,318       | 2,318                 |
| 00677-99-290-0000 Wtr Trans/Distr-Maint Hydrants Other Contractual Services  |             |             |             |                |               | 0           |             | 0                     |
| 00677-99-340-0000 Wtr Trans/Distr-Maint Hydrants Other Operating Supp        |             | 312         |             |                |               | 500         | 500         | 500                   |
| Total Maintenance of Hydrants  | 13,778      | 17,295      | 19,442      | 6,628          | 1,000         | 18,699      | 3,818       | 2,818                 |
| 00678-99-120-0000 Wtr Trans/Distr-Maint Misc Plt Wages                       | 1,007       | 1,985       | 1,709       | 776            |               | 1,865       |             | 0                     |
| 00678-99-121-0000 Wtr Trans/Distr-Maint Misc Plt Wages Overtime              |             | 251         | 41          |                | 100           | 300         | 305         | 205                   |
| 00678-99-290-0000 Wtr Trans/Distr-Maint Misc Plt Other Contractual Services  | 2,012       |             | 661         |                | 0             | 2,000       | 0           | 0                     |
| 00678-99-340-0000 Wtr Trans/Distr-Maint Misc Plt Other Operating Supplies    |             |             | 21          | 162            | 162           | 0           | 0           | (162)                 |
| Total Maintenance of Misc Plant  | 3,019       | 2,237       | 2,433       | 938            | 262           | 4,165       | 305         | 43                    |
| 00902-99-120-0000 Cust Accts-Meter Reading Wages                             | 138         | 169         | 396         | 333            | 333           | 160         | 366         | 33                    |
| 00902-99-121-0000 Cust Accts-Meter Reading Wages Overtime                    | 45          |             | 59          |                |               | 26          | 71          | 71                    |
| 00902-99-290-0000 Cust Accts-Meter Reading Other Contractual Services        | 4,882       |             |             |                |               |             | 1,225       | 1,225                 |
| Total Cust Accts-Meter Reading   | 5,065       | 169         | 456         | 333            | 333           | 186         | 1,662       | 1,329                 |
| 00903-99-120-0000 Cust Accts-Records & Collectns Wages                       | 33,714      | 12,523      | 14,396      | 6,363          | 12,726        | 27,874      | 29,377      | 16,651                |
| 00903-99-316-0000 Cust Accts-Records & Collectns Misc Exp                    |             | 69          |             |                |               |             |             | 0                     |
| Total Cust Accts-Records & Collectns   | 33,714      | 12,592      | 14,396      | 6,363          | 12,726        | 27,874      | 29,377      | 16,651                |
| 00904-99-000-0000 Cust Accts-Uncollectible Accts                             |             | (0)         | (0)         |                |               | 0           |             | 0                     |
| Total Cust Accts-Uncollectible Accts   | 0           | (0)         | (0)         | 0              | 0             | 0           | 0           | 0                     |
| 00920-99-120-0000 Admin and General Salaries Wages                           |             | 21,387      | 21,754      | 9,931          | 19,862        | 11,345      | 11,665      | (8,197)               |
| 00920-99-154-0000 Admin and General Salaries Retirement                      |             | 31          |             |                |               |             |             |                       |
| 00920-99-155-0000 Admin and General Salaries FICA                            |             | 37          |             |                |               |             |             |                       |
| Total Admin and General Salaries   | 0           | 21,455      | 21,754      | 9,931          | 19,862        | 11,345      | 11,665      | (8,197)               |



Account Detail  
 Fund: 28650

| Account Description  | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>YTD (Jun) | 2020<br>Estimate | 2020<br>Budget | 2021<br>Budget | 2021 Bud to<br>2020 Est. |
|--|----------------|----------------|----------------|-------------------|------------------|----------------|----------------|--------------------------|
| 00921-99-221-0000 Office Supplies & Expenses Telephone Exp                       | 479            | 477            | 932            | 649               | 1,353            | 1,000          | 1,400          | 47                       |
| 00921-99-310-0000 Office Supplies & Expenses Office Supplies                     | 3,356          | 1,696          | 1,874          | 138               | 1,500            | 3,000          | 1,500          | 0                        |
| 00921-99-311-0000 Office Supplies & Expenses Postage                             | 4,211          | 4,296          | 4,445          | 1,896             | 4,500            | 4,500          | 4,500          | 0                        |
| 00921-99-313-0000 Office Supplies & Expenses Printing Supplies                   | 462            | 340            | 169            | 115               | 300              | 600            | 600            | 300                      |
| 00921-99-391-0000 Office Supplies & Expenses Minor Equipment                     |                |                | 854            | 561               | 1,000            | 1,000          | 1,150          | 150                      |
| Total Office Supplies & Expenses   | 8,508          | 6,809          | 8,274          | 3,359             | 8,653            | 10,100         | 9,150          | 497                      |
| 00923-99-200-0000 Outside Services Employed Contractual Services                 | 815            | 903            | 931            | 1,668             | 2,000            | 1,000          | 1,000          | (1,000)                  |
| 00923-99-211-0000 Outside Services Employed Prof Svcs Legal                      |                |                | 1,536          | 51                | 51               | 5,000          | 1,000          |                          |
| 00923-99-213-0000 Outside Services Employed Prof Svcs Acctg/Audit                | 9,486          | 7,660          | 8,738          | 5,729             | 7,429            | 7,820          | 8,133          | 704                      |
| 00923-99-214-0000 Outside Services Employed Prof Services Computer               | 1,100          | 1,061          | 6,785          | 2,978             | 4,757            | 5,000          | 9,292          | 4,535                    |
| 00923-99-215-0000 Outside Services Employed Other                                | 4,349          | 5,010          | 3,724          | 672               | 1,500            | 3,000          | 1,160          | (340)                    |
| 00923-99-215-3055 Outside Services Employed Safety Coordinator                   | 2,823          | 2,879          | 2,159          | 1,477             | 2,953            | 3,000          | 3,000          | 47                       |
| Total Outside Services Employed  | 18,572         | 17,513         | 23,873         | 12,575            | 18,690           | 24,820         | 23,585         | 4,895                    |
| 00924-99-510-0000 Property Insurance Insurance                                   |                |                | 1,447          |                   |                  |                |                | 0                        |
| 00924-99-511-0000 Property Insurance Insurance General Liability                 |                |                | 2,336          | 4,087             | 4,087            | 3,883          | 4,430          | 343                      |
| 00924-99-512-0000 Property Insurance Insurance Workers Comp                      | 1,712          | 1,558          | 1,854          | 1,829             | 1,829            | 1,727          | 1,960          | 131                      |
| 00924-99-513-0000 Property Insurance Insurance Property                          | 1,117          | 2,378          | 95             | 172               | 172              | 113            | 199            | 27                       |
| 00924-99-514-0000 Property Insurance Insurance Liability                         | 5,515          | 3,703          | 461            | 508               | 508              | 499            | 555            | 47                       |
| 00924-99-515-0000 Property Insurance Insurance Vehicles                          |                |                | 201            | 203               | 203              | 212            | 233            | 30                       |
| 00924-99-516-0000 Property Insurance Insurance Other (Blanket Crime Policy)      | 58             | 60             | 16             | 13                | 13               | 17             | 14             | 1                        |
| Total Property Insurance   | 8,402          | 7,699          | 6,410          | 6,812             | 6,812            | 6,451          | 7,392          | 580                      |
| 00926-99-150-0000 Employee Pensions & Benefits Employer Contributions            | 46,022         | 1,385          |                |                   |                  |                |                | 0                        |
| 00926-99-151-0000 Employee Pensions & Benefits Employer Contrib Health Insurance |                | 25,924         | 26,772         | 14,891            | 21,603           | 21,603         | 32,101         | 10,498                   |
| 00926-99-152-0000 Employee Pensions & Benefits Employer Contrib Life Insurance   |                | 8              | 9              | 10                | 0                | 0              | 0              | 0                        |
| 00926-99-154-0000 Employee Pensions & Benefits Employer Contrib Retirement       |                | 8,794          | 8,673          | 4,114             | 8,415            | 8,415          | 8,476          | 61                       |
| 00926-99-155-0000 Employee Pensions & Benefits Employer Contrib FICA             |                | 9,030          | 8,872          | 5,455             | 9,538            | 9,538          | 9,606          | 68                       |
| Total Employee Pensions & Benefits   | 46,022         | 45,141         | 44,325         | 24,470            | 39,556           | 39,556         | 50,183         | 10,627                   |
| 00928-99-215-0000 Regulatory Commission Exp Prof Svcs Other                      | 1,395          | 5,450          | 6,201          | 125               | 125              | 1,500          | 500            | 375                      |
| Total Regulatory Commission Expenses   | 1,395          | 5,450          | 6,201          | 125               | 125              | 1,500          | 500            | 375                      |

Account Detail  
Fund: 28650

| Account Description   | 2017<br>Actual | 2018<br>Actual | 2019<br>Actual | 2020<br>YTD (Jun) | 2020<br>Estimate | 2020<br>Budget | 2021<br>Budget | 2021 Bud to<br>2020 Est. |
|---|----------------|----------------|----------------|-------------------|------------------|----------------|----------------|--------------------------|
| 00930-99-000-9999 Miscellaneous General Expense Prior Year Adjustment         |                |                | 6,850          |                   |                  |                |                | 0                        |
| 00930-99-120-0000 Miscellaneous General Expense Wages (School & Training)     | 5,901          | 8,833          | 9,324          | 4,485             | 8,299            | 8,299          | 8,520          | 221                      |
| 00930-99-120-5064 Miscellaneous General Expense Donated Fire Calls            | 876            | 825            | 720            | (1,627)           |                  |                |                | 0                        |
| 00930-99-121-0000 Miscellaneous General Expense Overtime                      |                | 58             |                |                   |                  |                |                | 0                        |
| 00930-99-150-0000 Misc General Expense Employer Contributions                 | (106)          | (507)          |                |                   |                  |                |                | 0                        |
| 00930-99-243-0000 Vehicle Chargeout Water                                     | (229)          | (303)          | (20)           | (200)             | (200)            | (100)          | (100)          | 100                      |
| 00930-99-290-0000 Misc Gen Exp Other Contractual Services                     |                | 66,834         | (2,220)        |                   |                  | 0              |                | 0                        |
| 00930-99-294-0000 Misc Gen Exp Management Fee                                 |                | 859            | 817            | 347               | 768              | 1,000          | 1,000          | 232                      |
| 00930-99-316-0000 Miscellaneous General Expense Misc Exp                      | 63             |                |                |                   |                  |                |                | 0                        |
| 00930-99-316-5041 Miscellaneous General Expense Misc Exp Safety Supplies      | 1,540          | 1,954          | 1,559          | 253               | 1,300            | 1,300          | 1,300          | 0                        |
| 00930-99-318-0000 Miscellaneous General Expense Promotional Expense           | 40             | 45             |                |                   |                  |                |                | 0                        |
| 00930-99-320-0000 Miscellaneous General Expense Publ Subscriptns Dues         | 35             |                | 741            |                   | 1,000            | 1,100          | 1,000          | 0                        |
| 00930-99-331-0000 Miscellaneous General Expense Mileage                       | 331            | 131            | 313            |                   | 500              | 500            | 500            | 0                        |
| 00930-99-332-0000 Miscellaneous General Expense Other Travel                  |                |                | 1,758          |                   |                  |                |                | 0                        |
| 00930-99-333-0000 Miscellaneous General Expense Training non-labor            | 939            | 1,740          |                |                   | 288              | 2,000          | 2,000          | 1,713                    |
| 00930-99-340-0000 Misc Gen Exp Other Operating Supplies                       |                | (540)          |                | 175               |                  | 0              |                | 0                        |
| 00930-99-390-0000 Miscellaneous General Expense Other Supplies & Exp          | 435            | 9,159          | 307            |                   |                  | 0              |                | 0                        |
| 00930-99-530-0000 Miscellaneous General Expense Rents & Leases                | 4,800          | 4,800          | 4,800          | 2,400             | 4,800            | 4,800          | 4,800          | 0                        |
| Total Miscellaneous General Expense   | 14,625         | 93,888         | 24,950         | 5,833             | 16,755           | 18,899         | 19,020         | 2,265                    |
| 00932-99-120-0000 Maintenance of General Plant Wages                          | 478            | 1,765          | 717            | 141               | 1,658            | 1,658          | 655            | (1,003)                  |
| 00932-99-121-0000 Maintenance of General Plant Wages Overtime                 | 19             |                |                |                   |                  |                |                | 0                        |
| 00932-99-222-0000 Maintenance of General Plant Utility - Elec Water Sewer Gas | 4,764          | 4,637          | 4,739          | 2,576             | 4,661            | 6,000          | 6,000          | 1,339                    |
| 00932-99-240-0000 Maintenance of General Plant - Repair/Maint Building        | 354            | 2,475          | 6,632          | 501               | 1,500            | 1,500          | 1,500          | 0                        |
| 00932-99-241-0000 Maintenance of General Plant Repair Maint Vehicle           | 252            | 1,931          | 412            | 2,225             | 3,000            | 1,000          | 4,000          | 1,000                    |
| 00932-99-242-0000 Maintenance of General Plant Repair - Other                 | 161            |                |                |                   |                  |                |                | 0                        |
| 00932-99-340-0000 Maintenance of General Plant Other Operating Supplies       |                | 849            | 1,752          | 804               | 1,000            | 1,000          | 1,000          | 0                        |
| 00932-99-350-0000 Maintenance of General Plant Other Repair Maint Supplies    | 232            | 103            | 118            |                   |                  |                |                | 0                        |
| 00932-99-451-0000 Maintenance of General Plant Gas & Other Fuel               | 3,139          | 3,733          | 3,485          | 1,281             | 3,500            | 3,500          | 3,500          | 0                        |
| Total Maintenance of General Plant  | 9,398          | 15,492         | 17,856         | 7,528             | 15,319           | 14,658         | 16,655         | 1,336                    |
| <b>Total Expenses</b>   | <b>570,994</b> | <b>753,331</b> | <b>834,484</b> | <b>306,174</b>    | <b>790,502</b>   | <b>643,958</b> | <b>817,100</b> | <b>26,598</b>            |
| <b>NET INCOME</b>   | <b>177,373</b> | <b>225,679</b> | <b>12,913</b>  | <b>108,632</b>    | <b>147,921</b>   | <b>243,611</b> | <b>95,096</b>  | <b>(52,825)</b>          |