

WATER SERVICES FUND

The Water Services Fund is used to account for the revenues generated from operating and maintenance activities related to the Water, Wastewater, and Irrigation utilities. Each of these utility services is tracked separately within this fund to ensure the rate and rate design will fully recover the cost of providing each service. Expenses include operating costs, debt service payments, capital costs, and transfers out to the General Fund per the City's return on investment (ROI) policy. The ROI represents the value that residents receive for owning the utility.

FISCAL YEAR 2021

Total operating revenues are projected to be \$92 million, which is 29% higher than the current budget. The higher than expected revenue is primarily the result of Impact Fees and Developer Contributions received. Water Services has continued to see record setting growth inside the City limits and in the service territory outside the City limits. The City is now averaging adding 370 new water meters a month and 3,388 new wastewater connections per year over the past two years. Impact fees help pay for the costs of eligible infrastructure.

Total operating expenditures are projected to be \$47.8 million, or 1.3% over the current budget. Increased chemical costs, sludge hauling costs, repair and maintenance of aging mechanical equipment, updated multi-year rate study, and increased lab testing expenses for the rate study have all lead to operating expenses being higher than prior years. Winter Storm Uri resulted in \$900K of personnel overtime and operations expenses that were added during the June budget amendment. The June amendment also re-organized Conservation activities from Customer Care to Water Services to better align utility programs.

Total non-operating revenues are \$18.9 million, which includes \$15 million of bond proceeds for projects funded through debt. The Sale of Property revenue is for the Chisholm Trail Special Utility District building sold to the City of Florence for \$1.3 million.

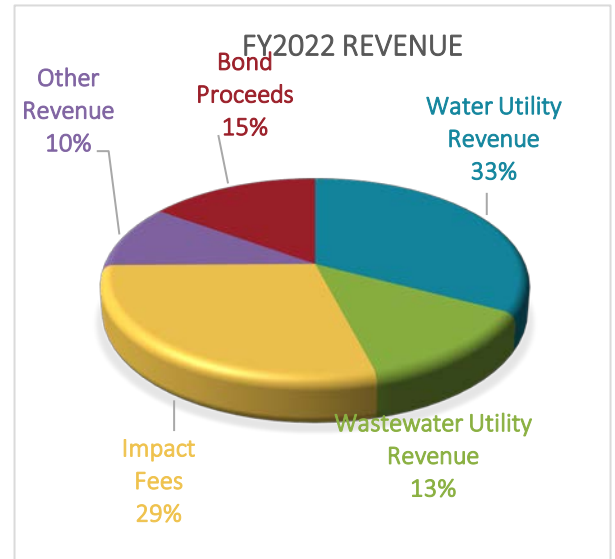
Total non-operating expenditures are projected to be at budget for \$124.2 million. Capital projects that are not completed during this fiscal year will be re-appropriated in the following year. There is a correction between the Systems Engineering cost center and Wastewater and Water cost centers to account for a correction in capital spending, thus reflecting a negative projection. Debt service is \$7 million.

Total fund balance is projected to be \$64.4 million, which meets the \$9.1 million operating contingency reserve, as well as a non-operating contingency of \$10 million.

FISCAL YEAR 2022

Budgeted operating revenues total \$92.2 million, a 1.9% increase from FY2021 projection. The increase reflects moderate customer growth, as well as the continuation of a high volume of impact fees. Phase 2 of a water rate study is in progress, and results will be presented to the Water Board and Council in the Fall.

Budgeted operating expenses total \$57.8 million, which represents a 20.8% over FY2021 projections. This is primarily due to the increase in the wholesale water purchases, laboratory services, and increases to the Joint Services Fund allocation for a large shift in online payments during the pandemic resulting in increased credit card fee expense. Base budget increases also include merit, market, and benefit increases for employees. Proposed changes to service level enhancements services are discussed in more detail below.



Budgeted non-operating revenues total \$18.1 million, which includes \$16.6 million in bond proceeds for Water and Wastewater Capital Improvement Projects (CIP). The target is to fund the 5-year CIP with 50% debt and 50% cash from impact fees; individual years will vary based on projects. Historically, the City has sold water infrastructure debt with a 20 year amortization. Because the City is significantly increasing infrastructure costs over the next five years due to growth, the Council has reviewed a cost benefit analysis and directed staff to amortize the large treatment plants over 25 years. This aligns with the useful life of the plants and allows for spreading the rate impact over more users.

Budgeted non-operating expenses total \$58 million. Debt service and issuance costs total \$8.2 million. New CIP projects total \$49.8 million. With the continued strong residential growth in the area, an update of the Water/Wastewater Master Plan will be conducted over the next six months to update system wide planning efforts. FY2022 represents one of the largest investments in utility infrastructure in the City's history. New capital improvements include \$14.2 million of wastewater improvements, including construction of the new Wolf Ranch lift station (\$1.7 million for design) and decommissioning the interceptor lift station, \$2.5 million for design and easements of the rerouted gravity line. Wastewater service expansion projects include construction of the expansion of the Cimarron Hills plant at \$4.5 million and the design and permitting of the expansion of the Pecan Branch for 3MGD at \$5 million. Two plant rehabilitation projects are proposed, where a plant undergoes substantial capital maintenance. This includes design work at the San Gabriel Park Plant costing \$2 million and the Dove Springs plant costing \$500,000.

Water projects are also significant for FY2022, with \$35.5 million in projects. Water line construction for economic development expansion around Aviation drive is funded at \$2.1 million, while the construction of a line on CR262 is funded for \$2.5 million. The Carriage Oaks line is being designed for \$600,000, with anticipated construction in the next fiscal year. A pump station at Stonewall Ranch is being designed in FY2022, with construction planned in a future year. Tank rehabilitation, resiliency projects, SCADA improvements, and a \$3 million rehabilitation of the Southside Plant are also planned for the upcoming year. A new South Lake Water Treatment Plant is under design and the first phase of construction will begin in the fall at a cost of \$20 million in FY2022. The Council has directed the construction of the plant to be delivered in two phases – the first phase at 22 MGD to be online in FY2025 and the second 22MGD phase to be constructed shortly thereafter. The total cost of the plant is \$160 million and will address treatment capacity for all of the raw water the City currently has obligated. The City is working with the Brazos River Authority and other regional partners to identify and obligate ground water to meet future growth needs.

Proposed Enhancements total \$4.1 million. The detail is as follows:

- **Water Administration**

- **Assistant Director:** The water utility system continues to exceed the growth rate of the City. This position will provide operational oversight to support the continued growth, as well as analysis and support of infrastructure planning and coordination.

- Proposed Ongoing: \$80,791
 - Proposed One-time: \$4,000
 - Proposed Total Cost: \$84,791

- **Compliance Officer:** This new position will provide operational support for the City's backflow inspection program, pending industrial pretreatment program, as well as additional support during enforcement of watering restrictions and other water ordinance enforcement efforts that cannot be done by city code compliance, but need to be enforced within the City's Certified service area.

- Proposed Ongoing: \$59,324
 - Proposed One-time: \$41,000
 - Proposed Total Cost: \$100,324

- **Marketing Specialist:** This position will support the City's on-going efforts to promote conservation and utility programs that will help educate and promote programs that manage the peak water demand reducing the need for costly infrastructure expansion.

- Proposed Ongoing: \$60,305
 - Proposed One-time: \$3,000
 - Proposed Total Cost: \$63,305

- **Conservation Digital Marketing:** This request would increase the methods utilized to reach customers related to conservation efforts and enforcement, including neighborhood signs, newspaper ads, flyers, videos on cable and at movie theaters, as well as social media marketing. Proposed Ongoing: \$100,000

- **Aquifer Storage Recovery:** This request continues the work currently underway with the Brazos River Authority on the feasibility of storing treated water deep in the aquifer to utilize during peak water demand. Proposed One-time: \$250,000

- **Automated Metering Infrastructure:** The City has initiated a request for proposal to implement a master plan for AMI throughout the City's water utility area. This request funds the first year of a two year project to upgrade and modernize equipment to reduce on-going operational cost and reduce equipment failure. Also increasing communications with metering and conservation program. Proposed One-time: \$1,500,000

- **Water Plant Management**

- **Plant Technicians (3):** These positions will extend the hours of the on-site management of water treatment plants and begin building a team to support the new plant expansion currently being

constructed and the new plant currently in design. They will also provide succession planning for the department.

- Proposed Ongoing: \$202,965
- Proposed One-time: \$35,000
- Proposed Total Cost: \$237,000

- **Wastewater Plants**

- **Plant Technicians (3):** These positions will extend the hours of the on-site management of the wastewater treatment plants, staff plant expansion currently in design to be expanded and provide succession planning and knowledge transfer for the department.

- Proposed Ongoing: \$201,965
- Proposed One-time: \$36,000
- Proposed Total Cost: \$237,965

- **Water Operations**

- **Water Technicians (4):** These positions support maintenance of water infrastructure for the continued historic residential growth in the 350 square mile water utility service area.

- Proposed Ongoing: \$244,386
- Proposed One-time: \$87,000
- Proposed Total Cost: \$331,386

- **Water Meter Installation Team (6):** The current practice of allowing builders to install residential meters has become more problematic as growth continues, which creates billing errors that affect revenues. A plan has been developed to implement the best practice of having utility staff oversee the installation of the meters. This plan provides a supervisor, a scheduler/planner and four technicians to begin a program to validate the meter installations by builders and then phase in to fully take over the meter installation process. These costs would be partially offset by increases in the tap fees.

- Proposed Ongoing: \$330,770
- Proposed One-time: \$227,000
- Proposed Total Cost: \$557,770

- **Water Leak Repair and Wastewater Smoke Testing.** This request is to contract for water system repairs that were identified in last year's satellite imagery technology study in order to decrease the amount of unidentified water loss in the system. Funding will also be used to detect inflow and infiltration in the wastewater system in order to make repairs to limit rainwater making its way into the system. This reduces treatment flows and costs. Proposed Ongoing: \$500,000.

- **Customer Communication Platform.** This request is to implement a texting system that will work with current technology to contact customers when water outages occur in their area. Proposed Ongoing: \$26,000

Total fund balance is projected to be \$58.7 million, meeting the contingency requirement for both 90 days of operations of \$10.6 million and the non-operational contingency of \$10 million. The current rate study includes a sub-project to reconcile and improve the tracking of impact fees moving forward. In FY2022, \$3.2 million of impact fee revenue is reserved for future use for related capital projects.

Fund Schedule

Water Services						
7/15/21 3:46 PM	FY2020	FY2021		FY2022		
	Actuals	Budget	Projected	Base Budget	Changes	Proposed Budget
Beginning Fund Balance	92,139,373	125,458,053	125,458,054	64,309,405	-	64,309,405
Operating Revenue						
41002:Penalties	305,880	255,000	355,000	315,000	-	315,000
41602:Impact Fees	27,891,155	18,800,000	32,500,000	31,890,000	-	31,890,000
42001:Interest Income	1,475,880	237,250	492,336	390,000	-	390,000
43001:Fees	6,644,405	4,290,000	7,655,000	7,877,000	-	7,877,000
43005:Rental Revenue	61,178	55,000	60,000	50,000	-	50,000
43602:Water Charges	35,208,127	32,150,000	35,100,000	36,100,000	-	36,100,000
43603:Wastewater Charges	14,282,982	14,200,000	14,000,000	14,500,000	-	14,500,000
43604:Irrigation Charges	513,679	300,000	300,000	300,000	-	300,000
44502:Developer Contributions	661,160	625,000	1,496,239	767,240	-	767,240
Operating Revenue Total	87,044,447	70,912,250	91,958,575	92,189,240	-	92,189,240
Operating Expense						
City of Georgetown (Only)	210,469	-	-	-	-	-
CC0001 Non-Departmental	4,185,524	4,223,814	4,713,430	4,428,426	623,000	5,051,426
CC0526 Systems Engineering	6,889,929	-	(639,847)	-	-	-
CC0527 Water Services Administration	22,687,827	26,369,169	26,232,898	31,146,925	2,179,008	33,325,933
CC0528 Water Distribution	2,504,866	3,207,552	4,353,981	4,017,500	249,368	4,266,868
CC0529 Water Plant Management	3,549,313	4,326,865	3,910,271	4,424,373	250,312	4,674,686
CC0530 Wastewater Operations	737,073	896,265	834,706	1,101,100	57,895	1,158,995
CC0531 Wastewater Plant Management	3,214,958	4,013,950	3,704,111	3,774,810	202,951	3,977,762
CC0532 Irrigation Operations	249,041	295,000	295,000	295,000	-	295,000
CC0553 Water Operations	3,921,396	4,173,316	4,463,681	4,545,150	529,930	5,075,080
Operating Expense Total	48,150,395	47,505,930	47,868,232	53,733,286	4,092,464	57,825,750
Available Operating Fund Balance	131,033,425	148,864,373	169,548,397	102,765,360	(4,092,464)	98,672,895
Non-Operating Revenue						
44001:Grant Revenue	338	-	-	-	-	-
45001:Misc Revenue	559,186	1,112,500	1,262,350	1,302,000	-	1,462,000
45004:Sale of Property	735,404	1,327,774	1,327,774	-	-	-
46001:Bond Proceeds	9,375,000	16,300,000	14,975,000	16,600,000	-	16,600,000
46002:Bond Premium	-	-	1,415,140	-	-	-
Non-Operating Revenue Total	10,669,927	18,740,274	18,980,264	17,902,000	-	18,062,000
Non-Operating Expense						
CC0001 Non-Departmental	3,132,964	4,083,411	3,887,651	5,129,217	-	5,129,217
CC0524 Metering Services	-	750,000	750,000	-	-	-
CC0526 Systems Engineering	4,204,457	99,671,405	99,630,405	22,700,000	-	22,700,000
CC0527 Water Services Administration	-	-	6,037	-	-	-
CC0528 Water Distribution	77,506	1,159,424	781,316	-	-	-
CC0529 Water Plant Management	-	2,757	2,757	-	-	-
CC0530 Wastewater Operations	7,527,210	3,026,798	3,026,798	2,803,196	-	2,803,196
CC0531 Wastewater Plant Management	-	2,050,000	2,050,000	2,250,000	-	2,250,000
CC0532 Irrigation Operations	125,075	121,879	121,929	308,000	-	308,000
CC0553 Water Operations	1,241,338	13,962,363	13,962,363	24,850,000	-	24,850,000
Non-Operating Expense	16,308,549	124,828,037	124,219,256	58,040,412	-	58,040,412
Ending Fund Balance	125,394,803	42,776,610	64,309,405	62,626,947	(4,092,464)	58,694,483
Reserves						
AFR Adjustment	63,251	-	-	-	-	-
Contingency Reserve	9,480,045	9,127,742	9,127,742	9,263,992	1,349,118	10,613,110
Non-operating Reserve	10,000,000	10,000,000	10,000,000	10,000,000	-	10,000,000
Impact Fee Reserve	-	-	-	3,190,000	-	3,190,000
Market	-	-	-	101,346	-	101,346
Reserves Total	19,543,296	19,127,742	19,127,742	22,555,338	1,349,118	23,904,456
Available Fund Balance	105,851,507	23,648,868	45,181,663	40,071,609	(5,441,582)	34,790,027

Water Services: City of Georgetown

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED		BASE BUDGET	CHANGES		
REVENUE									
41002:Penalties	552,645	305,880	255,000	355,000	16.06%	315,000	-	315,000	-11.27%
41602:Impact Fees	15,803,197	27,891,155	18,800,000	32,500,000	16.52%	31,890,000	-	31,890,000	-1.88%
42001:Interest Income	2,107,450	1,475,880	237,250	492,336	-66.64%	390,000	-	390,000	-20.79%
43001:Fees	4,470,913	6,644,405	4,290,000	7,655,000	15.21%	7,877,000	-	7,877,000	2.90%
43005:Rental Revenue	58,098	61,178	55,000	60,000	-1.92%	50,000	-	50,000	-16.67%
43602:Water Charges	32,244,807	35,208,127	32,150,000	35,100,000	-0.31%	36,100,000	-	36,100,000	2.85%
43603:Wastewater Charges	12,026,638	14,282,982	14,200,000	14,000,000	-1.98%	14,500,000	-	14,500,000	3.57%
43604:Irrigation Charges	302,818	513,679	300,000	300,000	-41.60%	300,000	-	300,000	0.00%
44001:Grant Revenue	-	338	-	-	-100.00%	-	-	-	0.00%
44502:Developer Contributions	24,357,928	661,160	625,000	1,496,239	126.31%	767,240	-	767,240	-48.72%
45001:Misc Revenue	232,853	559,186	1,112,500	1,262,350	125.75%	1,302,000	160,000	1,462,000	15.82%
45003:Misc Reimbursements	-	-	-	-	0.00%	-	-	-	0.00%
45004:Sale of Property	1,635	735,404	1,327,774	1,327,774	80.55%	-	-	-	-100.00%
46001:Bond Proceeds	-	9,375,000	16,300,000	14,975,000	59.73%	16,600,000	-	16,600,000	10.85%
46002:Bond Premium	-	-	-	1,415,140	0.00%	-	-	-	-100.00%
REVENUE TOTAL	92,158,982	97,714,374	89,652,524	110,938,839	13.53%	110,091,240	160,000	110,251,240	-0.62%

Water Services: CC0001 Non-Departmental

	FY2019	FY2020	FY2021			FY2022			
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED	% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED	BASE BUDGET	CHANGES	PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
PERSONNEL									
50100:Salaries	-	-	(58,311)	-	0.00%	-	-	-	0.00%
PERSONNEL TOTAL	-	-	(58,311)	-	0.00%	-	-	-	0.00%
OPERATIONS									
52501:Office Supplies	-	1,964	-	-	-100.00%	-	-	-	0.00%
52510:Bad Debt Expense	-	-	150,000	374,230	0.00%	355,936	-	355,936	-4.89%
53015:Other Miscellaneous Expense	470,000	-	-	-	0.00%	-	-	-	0.00%
OPERATIONS TOTAL	470,000	1,964	150,000	374,230	18954.67%	355,936	-	355,936	-4.89%
OPERATING CAPITAL									
CIP EXPENSE									
62001:CIP Expense	-	31,636	-	-	-100.00%	-	-	-	0.00%
CIP EXPENSE TOTAL	-	31,636	-	-	-100.00%	-	-	-	0.00%
DEBT SERVICE									
55001:Principal Reduction	-	2,107,188	2,768,567	2,768,567	31.39%	3,311,975	-	3,311,975	19.63%
55002:Interest Expense	1,234,017	914,900	1,024,844	1,024,844	12.02%	1,482,992	-	1,482,992	44.70%
55003:Handling Fees	2,750	2,240	-	2,000	-10.71%	2,250	-	2,250	12.50%
55004:Bond Issuance Costs	-	77,000	290,000	92,240	19.79%	332,000	-	332,000	259.93%
DEBT SERVICE TOTAL	1,236,767	3,101,328	4,083,411	3,887,651	25.35%	5,129,217	-	5,129,217	31.94%
TRANSFERS									
80001:Transfers Out	2,082,500	467,733	466,750	649,500	38.86%	278,000	623,000	901,000	38.72%
80002:Transfers Out - ROI	3,286,284	3,715,827	3,665,375	3,689,700	-0.70%	3,794,490	-	3,794,490	2.84%
TRANSFERS TOTAL	5,368,784	4,183,560	4,132,125	4,339,200	3.72%	4,072,490	623,000	4,695,490	8.21%
CC0001 Non-Departmental Total	7,075,550	7,318,487	8,307,225	8,601,081	17.53%	9,557,643	623,000	10,180,643	18.36%

Water Services: CC0527 Water Services Administration

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED		BASE BUDGET	CHANGES		
PERSONNEL									
50100:Salaries	83,234	257,661	447,251	319,844	24.13%	433,082	139,916	572,998	79.15%
50200:Payroll Tax Expense	-	18,131	22,193	21,330	17.65%	32,817	10,704	43,521	104.04%
50201:Worker's Compensation	-	183	534	314	71.53%	1,545	156	1,701	442.09%
50202:TWC Expense	-	680	459	293	-56.97%	450	270	720	146.15%
50300:Benefits	-	27,435	36,375	18,943	-30.95%	30,300	22,267	52,567	177.51%
50301:TMRS Expense	-	31,900	37,974	39,072	22.48%	54,606	17,490	72,095	84.52%
PERSONNEL TOTAL	83,234	335,990	544,786	399,795	18.99%	552,799	190,803	743,602	86.00%
OPERATIONS									
51001:Administrative Expense	12,434,056	13,539,151	11,267,633	11,267,633	-16.78%	12,524,125	39,205	12,563,330	11.50%
51003:Marketing & Promotional	-	-	-	1,500	0.00%	-	100,000	100,000	6566.67%
51004:Contractual Services	54,547	293,875	102,000	181,532	-38.23%	176,500	-	176,500	-2.77%
51005:Professional Services	146,458	215,894	264,500	276,000	27.84%	285,000	250,000	535,000	93.84%
51006:Subscriptions	5,627	4,504	6,500	2,000	-55.60%	2,000	-	2,000	0.00%
51007:Contracts & Leases	6,176,544	6,604,073	9,174,703	9,180,579	39.01%	11,817,079	26,000	11,843,079	29.00%
51008:Utilities	-	5,644	11,964	5,000	-11.41%	5,000	-	5,000	0.00%
51009:Telephone	834	1,503	2,080	300	-80.05%	1,000	-	1,000	233.33%
51010:Legal Services	110,112	40,567	100,000	100,001	146.51%	600,000	-	600,000	500.00%
52501:Office Supplies	(36)	2,506	5,400	2,000	-20.18%	4,000	-	4,000	100.00%
52506:Operational Supplies	-	926	-	1,030	11.24%	-	-	-	-100.00%
52508:Utility Meters	-	12	-	-	-100.00%	-	-	-	0.00%
53002:Postage & Freight	-	603	-	260	-56.86%	-	-	-	-100.00%
53003:Food	746	1,433	9,000	-	-100.00%	9,000	-	9,000	0.00%
53004:Insurance Expense	-	-	-	(7)	0.00%	-	-	-	-100.00%
53011:Economic Development Agreements	-	-	-	6,037	0.00%	-	-	-	-100.00%
53012:Franchise Fee Expense	1,408,663	1,592,497	1,650,000	1,581,300	-0.70%	1,626,210	-	1,626,210	2.84%
53015:Other Miscellaneous Expense	53,496	45,165	-	-	-100.00%	-	-	-	0.00%
53016:Travel Expense	1,542	3,486	6,500	200	-94.26%	2,500	-	2,500	1149.69%
53017:Training Expense	-	-	2,000	1,049	0.00%	2,000	73,000	75,000	7049.67%
OPERATIONS TOTAL	20,392,588	22,351,838	22,602,280	22,606,413	1.14%	27,054,414	488,205	27,542,619	21.84%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	3,804	-	3,222,103	3,222,103	0.00%	3,539,712	1,500,000	5,039,712	56.41%
60009:Capital Outlay - Improvements	-	-	-	10,624	0.00%	-	-	-	-100.00%
OPERATING CAPITAL TOTAL	3,804	-	3,222,103	3,232,727	0.00%	3,539,712	1,500,000	5,039,712	55.90%
CIP EXPENSE									
DEBT SERVICE									
TRANSFERS									
CC0527 Water Services Administration Total	20,479,626	22,687,827	26,369,169	26,238,935	15.65%	31,146,925	2,179,008	33,325,933	27.01%

Water Services: CC0528 Water Distribution

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED	PROJECTED	BASE BUDGET	CHANGES		
PERSONNEL									
50100:Salaries	-	-	-	-	0.00%	-	153,882	153,882	0.00%
50200:Payroll Tax Expense	-	-	-	-	0.00%	-	11,080	11,080	0.00%
50201:Worker's Compensation	-	-	-	-	0.00%	-	162	162	0.00%
50202:TWC Expense	-	-	-	-	0.00%	-	90	90	0.00%
50300:Benefits	-	-	-	-	0.00%	-	34,121	34,121	0.00%
50301:TMRS Expense	-	-	-	-	0.00%	-	18,104	18,104	0.00%
PERSONNEL TOTAL	-	-	-	-	0.00%	-	217,438	217,438	0.00%
OPERATIONS									
51001:Administrative Expense	6,100	7,067	-	-	-100.00%	-	12,430	12,430	0.00%
51002:Publishing & Printing	-	476	-	-	-100.00%	-	-	-	0.00%
51004:Contractual Services	202,196	59,323	130,100	133,600	125.21%	52,600	-	52,600	-60.63%
51005:Professional Services	-	-	-	-	0.00%	75,000	-	75,000	0.00%
51006:Subscriptions	-	111	-	-	-100.00%	-	-	-	0.00%
51007:Contracts & Leases	-	10,954	29,575	40,300	267.89%	25,000	-	25,000	-37.97%
51008:Utilities	590,012	988,996	1,225,000	1,125,000	13.75%	1,225,000	-	1,225,000	8.89%
51009:Telephone	2,318	45	-	-	-100.00%	-	-	-	0.00%
52501:Office Supplies	742	228	-	4	-98.35%	-	-	-	-100.00%
52502:Educational Supplies	-	41	-	-	-100.00%	-	-	-	0.00%
52506:Operational Supplies	28,856	25,914	47,051	49,290	90.20%	35,000	5,000	40,000	-18.85%
52507:Janitorial Supplies	-	-	-	71	0.00%	-	-	-	-100.00%
52508:Utility Meters	4,700	18,442	-	-	-100.00%	-	-	-	0.00%
52509:Maintenance Expense	590,994	493,012	914,572	769,397	56.06%	829,900	-	829,900	7.86%
53002:Postage & Freight	-	301	-	-	-100.00%	-	-	-	0.00%
53003:Food	-	751	-	751	0.00%	-	-	-	-100.00%
53008:Customer Rebates	-	-	-	884,260	0.00%	-	-	-	-100.00%
53010:Uniform Expense	-	-	-	-	0.00%	-	10,500	10,500	0.00%
53011:Economic Development Agreements	-	-	1,159,424	781,316	0.00%	-	-	-	-100.00%
53013:Depreciation	6,965,770	-	-	-	0.00%	-	-	-	0.00%
53016:Travel Expense	103	46	413	500	993.85%	-	-	-	-100.00%
53017:Training Expense	-	-	-	539	0.00%	-	4,000	4,000	642.46%
OPERATIONS TOTAL	8,391,791	1,605,709	3,506,135	3,785,027	135.72%	2,242,500	31,930	2,274,430	-39.91%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	635,752	898,736	600,000	1,000,270	11.30%	1,000,000	-	1,000,000	-0.03%
60009:Capital Outlay - Improvements	21,670	97	-	-	-100.00%	-	-	-	0.00%
60007:Capital Outlay - Distribution Systems (Infrastructure)	-	324	260,841	350,000	107924.69%	350,000	-	350,000	0.00%
60010:Capital Outlay	-	-	-	-	0.00%	425,000	-	425,000	0.00%
OPERATING CAPITAL TOTAL	657,422	899,157	860,841	1,350,270	50.17%	1,775,000	-	1,775,000	31.46%
CIP EXPENSE									
DEBT SERVICE									
55004:Bond Issuance Costs	-	77,506	-	-	-100.00%	-	-	-	0.00%
DEBT SERVICE TOTAL	-	77,506	-	-	-100.00%	-	-	-	0.00%

Water Services: CC0528 Water Distribution

	FY2019	FY2020	FY2021			FY2022			
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED	% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED	BASE BUDGET	CHANGES	PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
TRANSFERS									
CC0528 Water Distribution Total	9,049,213	2,582,373	4,366,976	5,135,297	98.86%	4,017,500	249,368	4,266,868	-16.91%

Water Services: CC0529 Water Plant Management

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED		BASE BUDGET	CHANGES		
PERSONNEL									
50100:Salaries	473,983	629,254	883,422	918,441	45.96%	880,906	134,562	1,015,468	10.56%
50200:Payroll Tax Expense	35,111	47,176	63,086	63,424	34.44%	71,589	10,100	81,688	28.80%
50201:Worker's Compensation	1,446	4,689	8,537	6,807	45.17%	7,699	147	7,846	15.27%
50202:TWC Expense	156	1,370	1,836	1,451	5.92%	1,080	90	1,170	-19.35%
50300:Benefits	83,007	86,505	123,301	124,820	44.29%	147,427	25,051	172,478	38.18%
50301:TMRS Expense	265,053	79,559	103,710	105,494	32.60%	111,367	16,503	127,870	21.21%
PERSONNEL TOTAL	858,756	848,553	1,183,893	1,220,436	43.83%	1,220,067	186,452	1,406,520	15.25%
OPERATIONS									
51001:Administrative Expense	27,766	21,909	34,647	34,647	58.14%	45,192	6,610	51,802	49.51%
51004:Contractual Services	8,254	13,956	40,500	31,500	125.70%	71,500	-	71,500	126.98%
51005:Professional Services	-	-	15,000	-	0.00%	20,000	-	20,000	0.00%
51006:Subscriptions	-	629	-	1,191	89.23%	444	-	444	-62.72%
51007:Contracts & Leases	30,660	37,867	60,000	56,676	49.67%	55,000	-	55,000	-2.96%
51008:Utilities	640,317	1,175,775	1,700,000	1,350,000	14.82%	1,700,000	-	1,700,000	25.93%
51009:Telephone	9,074	7,561	11,600	11,600	53.42%	11,600	-	11,600	0.00%
52501:Office Supplies	1,543	1,839	3,000	2,300	25.04%	4,000	-	4,000	73.91%
52503:Books and Periodicals	-	-	-	50	0.00%	100	-	100	100.00%
52506:Operational Supplies	566,253	774,448	658,206	699,150	-9.72%	755,000	1,500	756,500	8.20%
52507:Janitorial Supplies	-	275	-	150	-45.54%	-	-	-	-100.00%
52508:Utility Meters	-	-	-	-	0.00%	-	-	-	0.00%
52509:Maintenance Expense	230,850	246,845	290,350	289,500	17.28%	263,000	52,000	315,000	8.81%
53002:Postage & Freight	-	395	-	2,120	436.46%	3,120	-	3,120	47.17%
53003:Food	424	33	600	-	-100.00%	-	-	-	0.00%
53004:Insurance Expense	-	-	-	(49)	0.00%	-	-	-	-100.00%
53010:Uniform Expense	3,106	5,415	10,250	6,450	19.11%	6,850	2,250	9,100	41.09%
53016:Travel Expense	4,324	1,984	3,500	400	-79.84%	3,500	-	3,500	775.00%
53017:Training Expense	-	861	4,750	3,500	306.50%	5,000	1,500	6,500	85.71%
OPERATIONS TOTAL	1,522,571	2,289,794	2,832,403	2,489,185	8.71%	2,944,306	63,860	3,008,166	20.85%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	-	7,943	10,569	650	-91.82%	-	-	-	-100.00%
60009:Capital Outlay - Improvements	164,286	403,023	-	-	-100.00%	-	-	-	0.00%
60007:Capital Outlay - Distribution Systems (Infrastructure)	-	-	300,000	200,000	0.00%	260,000	-	260,000	30.00%
OPERATING CAPITAL TOTAL	164,286	410,966	310,569	200,650	-51.18%	260,000	-	260,000	29.58%
CIP EXPENSE									
62001:CIP Expense	-	-	2,757	2,757	0.00%	-	-	-	-100.00%
CIP EXPENSE TOTAL	-	-	2,757	2,757	0.00%	-	-	-	-100.00%
DEBT SERVICE									
TRANSFERS									
CC0529 Water Plant Management Total	2,545,613	3,549,313	4,329,621	3,913,028	10.25%	4,424,373	250,312	4,674,686	19.46%

Water Services: CC0530 Wastewater Operations

	FY2019	FY2020	FY2021			FY2022			
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED	% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED	BASE BUDGET	CHANGES	PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
PERSONNEL									
OPERATIONS									
51001:Administrative Expense	1,950	-	-	-	0.00%	-	27,395	27,395	0.00%
51004:Contractual Services	17,038	-	-	-	0.00%	-	-	-	0.00%
51005:Professional Services	-	5,440	-	20	-99.63%	-	-	-	-100.00%
51007:Contracts & Leases	137,163	16,583	-	16,455	-0.77%	-	-	-	-100.00%
51008:Utilities	149,029	274,926	400,000	325,000	18.21%	400,000	-	400,000	23.08%
51009:Telephone	42	-	-	-	0.00%	-	-	-	0.00%
51010:Legal Services	-	2,228	-	22,773	922.36%	13,900	-	13,900	-38.96%
52501:Office Supplies	-	-	-	48	0.00%	-	-	-	-100.00%
52506:Operational Supplies	36,325	46,906	111,265	86,899	85.26%	111,000	5,000	116,000	33.49%
52508:Utility Meters	-	-	-	-	0.00%	-	-	-	0.00%
52509:Maintenance Expense	262,641	329,435	360,000	356,459	8.20%	336,200	15,000	351,200	-1.48%
53002:Postage & Freight	-	1,235	-	339	-72.54%	-	-	-	-100.00%
53009:Strategic Partnership	-	1,566,711	-	-	-100.00%	-	-	-	0.00%
53010:Uniform Expense	-	-	-	-	0.00%	-	10,500	10,500	0.00%
53011:Economic Development Agreements	-	2,823,935	-	-	-100.00%	-	-	-	0.00%
53013:Depreciation	3,015,620	-	-	-	0.00%	-	-	-	0.00%
53016:Travel Expense	-	-	-	185	0.00%	-	-	-	-100.00%
OPERATIONS TOTAL	3,619,809	5,067,399	871,265	808,178	-84.05%	861,100	57,895	918,995	13.71%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	-	37,767	-	520	-98.62%	-	-	-	-100.00%
60009:Capital Outlay - Improvements	16,875	14,320	-	-	-100.00%	-	-	-	0.00%
60007:Capital Outlay - Distribution Systems (Infrastructure)	-	8,233	25,000	26,008	215.88%	240,000	-	240,000	822.79%
OPERATING CAPITAL TOTAL	16,875	60,320	25,000	26,528	-56.02%	240,000	-	240,000	804.70%
CIP EXPENSE									
DEBT SERVICE									
55001:Principal Reduction	-	1,989,945	1,957,187	1,957,187	-1.65%	1,829,308	-	1,829,308	-6.53%
55002:Interest Expense	1,211,991	1,144,608	1,064,611	1,064,611	-6.99%	971,888	-	971,888	-8.71%
55003:Handling Fees	2,050	2,010	5,000	5,000	148.76%	2,000	-	2,000	-60.00%
DEBT SERVICE TOTAL	1,214,041	3,136,564	3,026,798	3,026,798	-3.50%	2,803,196	-	2,803,196	-7.39%
TRANSFERS									
CC0530 Wastewater Operations Total	4,850,725	8,264,282	3,923,063	3,861,504	-53.27%	3,904,296	57,895	3,962,191	2.61%

Water Services: CC0531 Wastewater Plant Management

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED		BASE BUDGET	CHANGES		
PERSONNEL									
50100:Salaries	613,662	560,949	646,095	792,872	41.34%	673,921	137,101	811,022	2.29%
50200:Payroll Tax Expense	46,432	43,357	47,670	52,964	22.16%	56,098	10,100	66,198	24.99%
50201:Worker's Compensation	1,804	3,862	4,527	5,237	35.63%	5,482	147	5,629	7.48%
50202:TWC Expense	192	1,565	1,377	1,518	-3.02%	900	90	990	-34.77%
50300:Benefits	81,904	79,066	74,009	89,255	12.89%	97,748	26,401	124,149	39.09%
50301:TMRS Expense	77,264	71,130	68,845	87,446	22.94%	85,228	16,503	101,731	16.34%
PERSONNEL TOTAL	821,257	759,929	842,523	1,029,293	35.45%	919,377	190,341	1,109,719	7.81%
OPERATIONS									
51001:Administrative Expense	41,819	46,964	76,151	76,151	62.15%	68,789	6,610	75,399	-0.99%
51004:Contractual Services	131,841	113,673	116,000	162,100	42.60%	202,100	-	202,100	24.68%
51005:Professional Services	-	2,450	20,000	-	-100.00%	-	-	-	0.00%
51006:Subscriptions	111	899	-	333	-62.96%	444	-	444	33.33%
51007:Contracts & Leases	22,040	29,446	50,000	40,500	37.54%	45,500	-	45,500	12.35%
51008:Utilities	766,679	1,203,284	1,550,000	1,275,000	5.96%	1,400,000	-	1,400,000	9.80%
51009:Telephone	15,659	13,436	16,000	16,000	19.09%	16,000	-	16,000	0.00%
52501:Office Supplies	1,809	4,931	2,000	3,035	-38.44%	3,000	-	3,000	-1.16%
52506:Operational Supplies	181,487	254,334	84,000	260,342	2.36%	222,000	1,000	223,000	-14.34%
52507:Janitorial Supplies	-	-	-	600	0.00%	400	-	400	-33.33%
52509:Maintenance Expense	680,098	702,133	627,276	535,700	-23.70%	630,000	-	630,000	17.60%
53002:Postage & Freight	-	374	-	500	33.85%	1,000	-	1,000	100.00%
53003:Food	1,554	818	-	500	-38.90%	1,000	-	1,000	100.00%
53004:Insurance Expense	-	-	-	(42)	0.00%	-	-	-	-100.00%
53010:Uniform Expense	2,618	1,571	11,000	5,800	269.14%	8,200	2,000	10,200	75.86%
53016:Travel Expense	11,637	4,386	5,000	500	-88.60%	4,000	-	4,000	700.00%
53017:Training Expense	-	1,833	4,000	1,000	-45.44%	3,000	3,000	6,000	500.00%
OPERATIONS TOTAL	1,857,352	2,380,533	2,561,427	2,378,019	-0.11%	2,605,433	12,610	2,618,043	10.09%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	-	(2,167)	140,000	46,799	-2259.69%	-	-	-	-100.00%
60009:Capital Outlay - Improvements	161,099	17,489	-	-	-100.00%	-	-	-	0.00%
60007:Capital Outlay - Distribution Systems (Infrastructure)	-	59,174	470,000	250,000	322.48%	250,000	-	250,000	0.00%
OPERATING CAPITAL TOTAL	161,099	74,496	610,000	296,799	298.41%	250,000	-	250,000	-15.77%
CIP EXPENSE									
62001:CIP Expense	-	-	2,050,000	2,050,000	0.00%	2,250,000	-	2,250,000	9.76%
CIP EXPENSE TOTAL	-	-	2,050,000	2,050,000	0.00%	2,250,000	-	2,250,000	9.76%
DEBT SERVICE									
TRANSFERS									
CC0531 Wastewater Plant Management Total	2,839,708	3,214,958	6,063,950	5,754,111	78.98%	6,024,810	202,951	6,227,762	8.23%

Water Services: CC0532 Irrigation Operations

	FY2019	FY2020	FY2021			FY2022			
					% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED			PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED		BASE BUDGET	CHANGES		
PERSONNEL									
OPERATIONS									
51004:Contractual Services	-	170	-	-	-100.00%	-	-	-	0.00%
51008:Utilities	129,024	197,229	210,000	190,000	-3.67%	190,000	-	190,000	0.00%
52508:Utility Meters	-	2,815	-	-	-100.00%	-	-	-	0.00%
52509:Maintenance Expense	45,865	48,828	85,000	105,000	115.04%	105,000	-	105,000	0.00%
OPERATIONS TOTAL	174,889	249,041	295,000	295,000	18.45%	295,000	-	295,000	0.00%
OPERATING CAPITAL									
CIP EXPENSE									
DEBT SERVICE									
55001:Principal Reduction	-	101,848	102,768	102,768	0.90%	282,578	-	282,578	174.97%
55002:Interest Expense	26,459	23,102	19,111	19,111	-17.28%	25,297	-	25,297	32.37%
55003:Handling Fees	125	125	-	50	-60.00%	125	-	125	150.00%
DEBT SERVICE TOTAL	26,584	125,075	121,879	121,929	-2.51%	308,000	-	308,000	152.61%
TRANSFERS									
CC0532 Irrigation Operations Total	201,473	374,116	416,879	416,929	11.44%	603,000	-	603,000	44.63%

Water Services: CC0553 Water Operations

	FY2019	FY2020	FY2021			FY2022			
	ACTUALS	ACTUALS	AMENDED BUDGET	PROJECTED	% VARIANCE: FY2020 ACTUALS TO FY2021 PROJECTED	BASE BUDGET	CHANGES	PROPOSED BUDGET	% VARIANCE: FY2021 PROJECTED TO FY2022 BUDGET
PERSONNEL									
50100:Salaries	2,854,609	2,521,485	2,755,400	2,885,012	14.42%	2,889,735	304,918	3,194,654	10.73%
50200:Payroll Tax Expense	209,230	192,314	194,087	210,211	9.31%	247,275	23,326	270,601	28.73%
50201:Worker's Compensation	12,999	24,651	29,476	28,864	17.09%	30,596	340	30,936	7.18%
50202:TWC Expense	396	8,174	6,273	6,166	-24.57%	4,050	360	4,410	-28.48%
50300:Benefits	462,402	534,104	486,439	499,701	-6.44%	558,420	63,710	622,130	24.50%
50301:TMRS Expense	356,959	322,144	294,578	351,145	9.00%	365,151	38,115	403,265	14.84%
PERSONNEL TOTAL	3,896,595	3,602,872	3,766,253	3,981,099	10.50%	4,095,227	430,770	4,525,996	13.69%
OPERATIONS									
51001:Administrative Expense	22,635	-	135,941	135,941	0.00%	179,637	65,160	244,797	80.08%
51004:Contractual Services	448	3,957	-	-	-100.00%	-	-	-	0.00%
51005:Professional Services	-	(72)	-	0	-100.28%	-	-	-	-100.00%
51006:Subscriptions	-	374	-	200	-46.52%	-	-	-	-100.00%
51007:Contracts & Leases	-	773	-	-	-100.00%	-	-	-	0.00%
51008:Utilities	-	(7,088)	-	438	-106.18%	-	-	-	-100.00%
51009:Telephone	43,577	27,583	65,420	60,632	119.82%	60,632	-	60,632	0.00%
52501:Office Supplies	8,168	18,310	8,000	9,200	-49.75%	8,000	-	8,000	-13.04%
52506:Operational Supplies	40,574	62,731	112,500	144,170	129.82%	120,198	29,000	149,198	3.49%
52507:Janitorial Supplies	-	-	-	50	0.00%	-	-	-	-100.00%
52509:Maintenance Expense	4,761	19,145	-	50,671	164.67%	-	-	-	-100.00%
53002:Postage & Freight	491	107	-	-	-100.00%	-	-	-	0.00%
53003:Food	11,731	6,791	11,259	11,000	61.98%	11,000	-	11,000	0.00%
53004:Insurance Expense	-	-	-	(166)	0.00%	-	-	-	-100.00%
53010:Uniform Expense	31,646	30,554	42,167	37,167	21.64%	37,167	-	37,167	0.00%
53016:Travel Expense	180,553	59,574	25,776	15,020	-74.79%	25,200	-	25,200	67.78%
53017:Training Expense	-	3,743	6,000	15,090	303.15%	8,090	5,000	13,090	-13.25%
OPERATIONS TOTAL	344,583	226,481	407,063	479,413	111.68%	449,924	99,160	549,084	14.53%
OPERATING CAPITAL									
60004:Capital Outlay - Equipment	-	3,640	-	-	-100.00%	-	-	-	0.00%
60009:Capital Outlay - Improvements	83	-	-	-	0.00%	-	-	-	0.00%
60007:Capital Outlay - Distribution Systems (Infrastructure)	-	-	-	3,169	0.00%	-	-	-	-100.00%
60010:Capital Outlay	-	4,418,403	-	(0)	-100.00%	-	-	-	-100.00%
OPERATING CAPITAL TOTAL	83	4,422,043	-	3,169	-99.93%	-	-	-	-100.00%
CIP EXPENSE									
62001:CIP Expense	-	1,241,338	13,962,363	13,962,363	1024.78%	24,850,000	-	24,850,000	77.98%
CIP EXPENSE TOTAL	-	1,241,338	13,962,363	13,962,363	1024.78%	24,850,000	-	24,850,000	77.98%
DEBT SERVICE									
TRANSFERS									
99999:Historical LTD Conversion	-	(4,330,000)	-	-	-100.00%	-	-	-	0.00%
TRANSFERS TOTAL	-	(4,330,000)	-	-	-100.00%	-	-	-	0.00%
CC0553 Water Operations Total	4,241,261	5,162,734	18,135,679	18,426,044	256.90%	29,395,150	529,930	29,925,080	62.41%

Levels	Reporting - SLR Name	Proposed - Operations	Proposed - Personnel	Not Proposed - Operations	Not Proposed - Personnel
CC0530 Wastewater Operations	SLR-1: Ford 550 with crane Utility Truck	36,290	0	0	0
	SLR-2: 1/2 ton 4WD	6,605	0	0	0
	Subtotal	42,895	0	0	0
CC0531 Wastewater Plant Management	SLR-1: Senior Plant Operations Technician	12,610	190,341	0	0
	Subtotal	12,610	190,341	0	0
CC0527 Water Services Administration	SLR-5: Conservation Program - Digital Marketing	100,000	0	0	0
	SLR-6: Engineering Services - Aquifer Storage Recovery Exploratory Services	250,000	0	0	0
	SLR-7: GPS Vehicles	32,600	0	0	0
	SLR-8: Customer Communication Platform for Outages	26,000	0	0	0
	SLR-9: Social Media and Marketing Coordinator for Conservation	1,000	59,301	0	0
	SLR-10: GIS Analyst II	0	0	4,000	82,150
	SLR-11: Assistant Water Utilities Director	1,000	79,788	0	0
	SLR-12: Code Compliance Officer	7,605	51,714	0	0
	SLR-13: Training for Water Technicians	70,000	0	0	0
	SLR-14: Automated Metering Infrastructure (Western District)	1,500,000	0	0	0
	Subtotal	1,988,205	190,803	4,000	82,150
CC0528 Water Distribution	SLR-1: Water Services Technician	31,930	217,438	0	0
	Subtotal	31,930	217,438	0	0
CC0529 Water Plant Management	SLR-1: Senior Plant Operations Technician	0	0	9,110	55,312
	SLR-2: Senior Plant Operations Technician	11,860	186,452	0	0
	Subtotal	11,860	186,452	9,110	55,312
CC0553 Water Operations	SLR-1: Metering Service Supervisor	7,516	72,501	0	0
	SLR-2: Metering Technician, Trainee	7,516	24,983	0	0
	SLR-3: Utilities Scheduler Planner	1,000	56,668	0	0
	SLR-4: Water Services Technician	83,128	276,618	0	0
	SLR-5: Electrician	0	0	0	105,179
	Subtotal	99,160	430,770	0	105,179
CC0001 Non-Departmental	SLR-1: Ford 550 with crane Utility Truck	125,000	0	0	0
	SLR-1: Metering Service Supervisor	33,000	0	0	0
	SLR-1: Senior Plant Operations Technician	35,000	0	0	0
	SLR-1: Water Services Technician	82,000	0	0	0

	SLR-2: 1/2 ton 4WD	35,000	0	0	0
	SLR-2: Metering Technician, Trainee	33,000	0	0	0
	SLR-2: Senior Plant Operations Technician	35,000	0	0	0
	SLR-3: Utilities Scheduler Planner	3,000	0	0	0
	SLR-4: Water Services Technician	198,000	0	0	0
	SLR-9: Social Media and Marketing Coordinator for Conservation	3,000	0	0	0
	SLR-11: Assistant Water Utilities Director	3,000	0	0	0
	SLR-12: Code Compliance Officer	38,000	0	0	0
	Subtotal	623,000	0	0	0



THIS PAGE INTENTIONALLY LEFT BLANK.