

STINSON BEACH COUNTY WATER DISTRICT				FINAL BUDGET								
FINAL BUDGET												
5/12/2021												
									PROPOSED		CURRENT	
ACCOUNT		ACCOUNT CATEGORY	FUND 300	FUND 400	FUND 500	FISCAL YEAR'S	YTD ACTUALS	FISCAL YEAR'S				
NO.		REVENUE			LOANS/BONDS	TOTAL	THRU	BUDGET				
			WATER	WASTEWATER	DEBTS/FIXED ASSETS	2021-2022	2/28/2021	2020-2021				
WATER REVENUE												
4105		Water Service Charge	360,000			360,000	273,171	360,000				
4110		Water Usage Charge	260,000			260,000	205,956	260,000				
4112		Water Use Reductions	0			0	0	0				
4120		Water Line Relocation Fees	0			0	0	0				
4125		Ownership Change/Other Admin. Fee	600			600	315	600				
4145		Late Payment Penalties	12,000			12,000	9,347	12,000				
4150		Connection Fees	35,000			17,500	0	35,000				
4151		Meter Relocate and Replacement	1,500			1,500	-739	1,500				
4152		Backflow Testing Fees	15,000			12,000	8,540	15,000				
4250		Miscellaneous Fees	3,000			3,000	850	3,000				
		Water Revenue Subtotal	687,100			666,600	497,440	687,100				
WASTEWATER REVENUE												
4305		Wastewater Monitoring Charge		332,000		332,000	247,240	332,000				
4315		Holding Tank Qtrly. Charge		8,000		8,000	3,581	8,000				
4321		Design Review - Sand Filter		0		0	0	0				
4323		Design Review - Standard System		0		0	0	0				
4325		Design Review - Alternative		27,500		27,500	38,000	27,500				
4330		Permit Fees: Maintenance/Construction		4,800		4,800	5,545	4,800				
4335		Plan Sign-off at County		2,500		2,500	2,750	2,500				
4340		Variance Application Fees		15,000		15,000	16,000	15,000				
4355		Franchise Fee		5,000		5,000	5,000	5,000				
4380		Site Review Application Fee		10,000		10,000	6,000	10,000				
4385		Miscellaneous Fees		3,500		3,500	2,950	3,500				
		Wastewater Revenue Subtotal		408,300		406,300	327,066	408,300				
INVESTMENT & OTHER REVENUES												
4802		Other Revenue				0	1,082	0				
4805		LAIF Interest Earned			2,400	2,400	2,131	2,400				
4809		County GO Bonds Revenues				0	0 *	0				
4810		Property Tax Apportionment Revenue	693,000	297,000		1,126,344	604,193	990,000				
4812		ERAF Revenue	150,000			283,000	167,526	150,000				
		Investment & Other Revenue Subtotal	843,000	297,000	2,400	1,411,744	774,932	1,142,400				
		Total Revenue	1,530,100	705,300	2,400	2,484,644	1,599,438	2,237,800				
* Paid off 7-1-18 by County from District's ad valorem taxes.												

5/12/2021									
ACCOUNT NO.	ACCOUNT CATEGORY EXPENSE	FUND 300	FUND 400	FUND 500	PROPOSED FISCAL YEAR'S TOTAL	YTD ACTUALS THRU 4/30/2020	CURRENT FISCAL YEAR BUDGET		
		WATER	WASTEWATER	LOANS/BONDS DEBTS/FIXED ASSETS	2021-2022		2020-2021		
Employee Expense									
5105	Salaries & Wages	464,180	198,934		687,114	419,150	663,114		
5110	Vacation/Sick Leave Accrued Costs	7,250	7,250		14,500	(985)	14,500		
5115	Standby Pay	24,855			24,855	17,200	24,855		
5125	Overtime	4,200	1,800		6,000	2,014	6,000		
5135	Unemployment Insurance	2,666	1,142		3,808	1,317	3,808		
5140	Health Insurance	111,507	47,788		151,113	91,732 (1)	159,295		
5142	Dental Insurance	8,699	3,728		11,186	7,036	12,427		
5143	Life Insurance	638	274		1,488	883	912		
5144	OPEB Expense (Medical Insurance)	37,101	-----		37,101	2,240	37,101		
5145	Pers Retirement Benefit	140,118	60,051		229,873	147,229	200,169		
5150	Medicare	8,932	3,828		13,180	8,281	12,760		
5155	Employee Allowances - Clothing	1,488	637		2,125	1,492	2,125		
5170	Co-Pays, Eyewear, etc.	1,400	600		2,000	369	2,000		
5175	Tuition Fees	1,500	750		2,250	0	2,250		
5176	Training & Certification	3,266	2,734		6,000	160	6,000		
5471	Workers' Compensation Insurance	14,298	6,127		21,322	7,753	20,425		
	S/T Employee Expense	832,098	335,643		1,213,915	705,871	1,167,741		
Board Related Costs									
5180	Board Officer Costs	9,360	8,640		18,000	11,400	18,000		
5190	Auditor	11,200	4,800		16,000	12,302	16,000		
5195	Legal Counsel	13,000	52,000		65,000	51,269	65,000		
	S/T Board Related Costs	33,560	65,440		99,000	74,971	99,000		
Contract & Outside Services									
5306	Water Engineering/Consulting	10,000	-----		10,000	4,981	10,000		
5307	District Wastewater Engineer	-----	65,000		65,000	51,689	65,000		
5309	General Manager Contract	96,000	96,000		197,000	132,715	192,000		
5310	Janitorial Service	4,900	2,100		7,000	4,760	7,000		
5311	Studies	0	0		83,600	0	0		
5312	Bookkeeping Service	38,500	16,500		55,000	29,400	55,000		
5315	Landscaping	2,310	990		3,300	2,298	3,300		
5327	Tech Support Services	7,700	3,300		11,000	6,980	11,000		
5350	Community Clean-up	-----	-----		0	0	0		
5356	Payroll Service	2,100	900		3,000	1,622	3,000		
5475	Lab Testing Service	24,850	10,650		35,500	19,229	35,500		
5490	Miscellaneous Outside Services	22,050	9,450		31,500	59,067	31,500		
5495	Online Bill Pay	1,750	750		2,500	0	2,500		
	S/T Contract & Outside Services	210,160	205,640		504,400	312,741	415,800		
Other Operating Costs									
5405	Electricity & Propane	38,500	16,500		55,000	36,625	50,000		
5415	Septic Waste Disposal	7,700	3,300		11,000	5,175	9,000		
5424	Cell Phones	3,150	1,350		4,500	2,855	4,500		
5425	Telephone	7,700	3,300		9,000	7,878	9,000		
5426	Internet Service	2,100	900		3,000	1,626	3,000		
5430	Answering & Paging Services	4,000	-----		4,000	1,290	4,000		
5435	Postage	7,700	3,300		11,000	4,209	8,000		
5450	Small Equipment Expense	4,000	200		4,200	0	4,200		
5460	Vehicle Maintenance	3,500	1,500		5,000	2,458	5,000		
5470	Liability & Property Insurance	28,000	12,000		40,000	18,173	40,000		
5480	Permit Fees	10,000	-----		10,000	10,167	10,000		
5485	District Memberships	9,000	-----		9,000	14,195	9,000		
5505	Inventory: Pipes/Fittings/Meters	6,000	-----		6,000	8,400	6,000		
5520	Treatment Chemicals	15,000	-----		15,000	5,503	15,000		
5523	Miscellaneous Field Supplies	8,400	3,600		12,000	3,460	12,000		
5540	Office operations	15,786	6,766		22,552	18,025	22,552		
5545	Copier Costs	2,100	900		3,000	2,780	3,000		
5555	Gasoline	14,000	6,000		20,000	8,574	20,000		
5560	CORE Utility Support	2,000	-----		2,000	1,250	2,000		
5565	Beacon monthly service charge	7,796	-----		7,796	5,378	7,796		
5651	Property Tax Collection Fees	15,000	-----		15,000	8,723	15,000		
	S/T OTHER OPERATING COSTS	211,432	59,616		269,048	166,744	259,048		
	(1) Based on 2019 rates								

5/12/2021						PROPOSED			CURRENT
						FISCAL YEAR'S	YTD ACTUALS		FISCAL YEAR'S
ACCOUNT	ACCOUNT CATEGORY	FUND 300	FUND 400	FUND 500		TOTAL	THRU		BUDGET
NO.	EXPENSE	WATER	WASTEWATER	CAPITAL		2021-2022	2/28/2021		2020-2021
Debt Service				DEBT					
Expense				SERVICE					
5614	SDWDRF Interest Expense			2,775		2,216	1,456		2,775
5615	2013 Water Revenue Refunding Bond			34,727		29,556	18,645		34,727
5620	Wells Fargo- SCDWSRF Loan Fees			500		1000	1000		500
5626	GO Bond Interest Expense			0		-	-		-
	S/T DEBT SERVICE EXPENSE			38,002		32,772	21,101		38,002
	TOTAL OPERATING EXPENSES	1,287,250	666,339	38,002		2,119,135	1,281,428		1,979,591
	TOTAL REVENUE	1,530,100	705,300	2,400		2,484,644	1,599,438		2,237,800
	TOTAL OPERATING EXPENSES	(1,287,250)	(666,339)	(38,002)		(2,119,135)	(1,281,428)		(1,979,591)
	BUDGET (DEFICIT)/EXCESS	242,850	38,961	(35,602)		365,509	318,010		258,209
	Annual Depreciation					326,562	158,157		271,126
	BUDGET EXCESS					38,947	159,853		(12,917)