

DATE: December 2, 2019
TO: Matt Jordan, General Manager
FROM: Christina Sackett, Chief Financial Officer *CS*
SUBJECT: Budget Amendments-Transfers Quarterly Report – 4th Quarter Fiscal Year 2019 –
Receive and File

SUMMARY

The budget transfers and amendments report reflect budget transfers and amendments for the fourth quarter ending September 30th of fiscal year 2019.

RECOMMENDATION

Receive and File.

DISCUSSION

Attached is a list of budget transfers and amendments for the fourth quarter of fiscal year 2019. Transfers and amendments that required approval by the Board are noted as such. Budget transfers that required approval by the General Manager are also noted.

Attachment

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FISCAL YEAR 2019 BUDGET AMENDMENTS / TRANSFERS-4TH QUARTER

Budget Amendment Number	Department	Board Approval Date	GM Approval Date	Summary Category or Reserve Account	Details of the Amendment	Account	Amendment to Increase	Amendment to Decrease
14	WATER PRODUCTION DIVISION	N/A	8/1/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					FREIGHT & POSTAGE SERVIC	41001010 64120	5.99	
					PERMITS	41002024 64991	13.00	
					OTHER CURRENT CHARGES	41001015 64990	22.04	
					ADVERTISING	41001022 64810	28.98	
					MILEAGE & TOLLS	41001015 64005	52.20	
					FREIGHT & POSTAGE SERVIC	41002015 64120	105.28	
					MACH & EQUIPMENT PURCHAS	41002014 86400	233.84	
					MILEAGE & TOLLS	41001014 64005	500.00	
					OTHER SERVICES	41001015 63400	500.00	
					TRAVEL & PER DIEM	41001015 64000	766.09	
					TRAVEL & PER DIEM	41001025 64000	2,077.44	
					REPAIR & MAINT - EQ & GR	41028027 64600	2,500.00	
					WATER, SEWER & OTHER UTI	41001014 64320	3,000.00	
					CAPITAL IMPROVEMENT FACI	41100014 86300	4,987.00	
					FREIGHT & POSTAGE SERVIC	41002024 64120	5,500.00	
					OTHER SERVICES	41001012 63400	10,000.00	
					WATER, SEWER & OTHER UTI	41002026 64320	10,000.00	
					MATERIALS & OPERATING SU	41001015 55200	13,000.00	
					MATERIALS & OPERATING SU	41002024 55200	20,000.00	
					OTHER PROF SERVICES	41001012 63190	40,479.41	
					OTHER CURRENT CHARGES	41001010 64990		(5.99)
					PERMITS	41001012 64991		(13.00)
					ADVERTISING	41001012 64810		(28.98)
					COMMUNICATION SERVICES	41001015 64100		(105.28)
					MACH & EQUIPMENT PURCHAS	41028025 86400		(233.84)
					TRAVEL & PER DIEM	41001014 64000		(500.00)
					OTHER PROF SERVICES	41001015 63190		(500.00)
					REPAIR & MAINT - EQ & GR	41002015 64600		(840.33)
					REPAIR & MAINT - EQ & GR	41028025 64600		(2,077.44)
					REPAIR & MAINT - EQ & GR	41002024 64600		(2,500.00)
					REPAIR & MAINT - EQ & GR	41002014 64600		(4,987.00)
					REPAIR & MAINT - EQ & GR	41002024 64600		(5,500.00)
					TRAINING	41001015 55500		(13,000.00)
					WATER, SEWER & OTHER UTI	41001021 64320		(13,000.00)
					MATERIALS & OPERATING SU	41002026 55200		(20,000.00)
					ENGINEERING SERVICES	41001012 63120		(50,479.41)
					EFFECT ON UNIFORM RATE		113,771.27	(113,771.27)
15	HUMAN RESOURCES	N/A	8/1/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					MATERIALS & OPERATING SU	41001040 55200	284.50	
					BOOKS, PUBLS, SUBSC & MM	41001040 55400	55.00	
					FREIGHT & POSTAGE SERVIC	41001040 64120	61.91	
					TRAINING	41001040 55500		(339.50)
					RENTALS & LEASES	41001040 64400		(61.91)
					EFFECT ON UNIFORM RATE		401.41	(401.41)

FISCAL YEAR 2019 BUDGET AMENDMENTS / TRANSFERS-4TH QUARTER

Budget Amendment Number	Department	Board Approval Date	GM Approval Date	Summary Category or Reserve Account	Details of the Amendment	Account	Amendment to Increase	Amendment to Decrease
16	FINANCE & ADMINISTRATION	N/A	8/1/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					BOOKS, PUBLS, SUBSC & MM	41001051 55400	204.79	
					ADVERTISING	41001060 64810	257.86	
					OTHER CURRENT CHARGES	41001061 64990	771.52	
					MATERIALS & OPERATING SU	41001051 55200	1,876.16	
					ADVERTISING	41001090 64810		(257.86)
					OTHER CURRENT CHARGES	41001060 64990		(771.52)
					TRAINING	41001051 55500		(2,080.95)
					EFFECT ON UNIFORM RATE	-	3,110.33	(3,110.33)
17	SCIENCE & TECHNOLOGY	N/A	8/1/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					ADVERTISING	41001053 64810	57.68	
					OTHER CURRENT CHARGES	41001073 64990	234.15	
					TRAINING	41001077 55500	580.00	
					FREIGHT & POSTAGE SERVIC	41071075 64120	800.00	
					OTHER SERVICES	41002074 63400	1,000.00	
					OTHER SERVICES	41001053 63400	1,200.00	
					OTHER CURRENT CHARGES	41001053 64990	1,294.15	
					WATER, SEWER & OTHER UTI	41071075 64320	2,000.00	
					OTHER SERVICES	41001073 63400	3,773.77	
					MACH & EQUIPMENT PURCHAS	41002077 86400	36,661.12	
					OTHER PROF SERVICES	41001073 63190	42,425.37	
					ADVERTISING	41001080 64810		(57.68)
					PERMITS	41001073 64991		(234.15)
					BOOKS, PUBLS, SUBSC & MM	41001077 55400		(580.00)
					COMMUNICATION SERVICES	41001075 64100		(800.00)
					OTHER PROF SERVICES	41001053 63190		(1,200.00)
					TRAVEL & PER DIEM	41001053 64000		(1,294.15)
					REPAIR & MAINT - EQ & GR	41071075 64600		(2,000.00)
					MACH & EQUIPMENT PURCHAS	41002074 86400		(36,661.12)
					MITIGATION	41001074 63181		(47,199.14)
					EFFECT ON UNIFORM RATE	-	90,026.24	(90,026.24)
18	RESERVOIR COMPLIANCE DEPT	N/A	8/1/2019	VARIOUS	Requested budget transfers for Reservoir Compliance activities			
					MATERIALS & OPERATING SU	41071075 55200	7,593.69	
					OFFICE SUPPLIES	41001075 55100		(398.69)
					TRAINING	41001075 55500		(7,195.00)
					OTHER PROF SERVICES	41071075 63190	35,000.00	
					ENGINEERING SERVICES	41071075 63120		(15,000.00)
					ECOLOGICAL SERVICES	41071075 63140		(20,000.00)
					EFFECT ON UNIFORM RATE	-	42,593.69	(42,593.69)

FISCAL YEAR 2019 BUDGET AMENDMENTS / TRANSFERS-4TH QUARTER

Budget Amendment Number	Department	Board Approval Date	GM Approval Date	Summary Category or Reserve Account	Details of the Amendment	Account	Amendment to Increase	Amendment to Decrease
19	PUBLIC AFFAIRS & GENL. MGR.	N/A	8/1/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					OTHER CURRENT CHARGES	41001080 64990	65.13	
					ADVERTISING	41001080 64810		(65.13)
					OFFICE SUPPLIES	41001090 55100	37.45	
					MATERIALS & OPERATING SU	41001090 55200		(37.45)
					OTHER CURRENT CHARGES	41001090 64990	550.00	
					TRAVEL & PER DIEM	41001090 64000		(550.00)
					EFFECT ON UNIFORM RATE	-	652.58	(652.58)
20	INFORMATION TECH. DEPT	6/17/2019			Transfer an additional \$27,866.25 (plus Shipping) of funds budgeted in capital equipment for modem upgrades to operating supplies. Individual modems do not qualify for capital equipment (cost is less than \$1,000)			
		Agenda Item E4			MATERIALS & OPERATING SU	41001051 55200	27,866.25	
					CAPITAL EQUIPMENT	41001051 86400		(27,866.25)
					SHIPPING COSTS TO BE DETERMINED			
					EFFECT ON UNIFORM RATE	-	27,866.25	(27,866.25)
21	Water Production Division	6/17/2019	8/13/2019		Transfer funds from O&M Agreements to Capital Improvement-Facilities for Veolia's oversite of construction project #09012-SWTP Entrance Canopy.			
		Agenda Item C7			CAPITAL IMPROVEMENT FACILITIES	41500022 86300-09012	491,372.00	
					CAPITAL IMPROVEMENT FACILITIES-OWNERS ALLOWANCE	41500022 86305-09012	40,000.00	
					O&M AGREEMENT	41027021 63410		(531,372.00)
					EFFECT ON UNIFORM RATE	-	531,372.00	(531,372.00)
22	Water Production Division	N/A	9/17/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					MILEAGE & TOLLS	41001015 64005	31.32	
					MATERIALS & OPERATING SU	41001010 55200	49.21	
					OTHER CURRENT CHARGES	41001012 64990	52.85	
					FREIGHT & POSTAGE SERVIC	41002024 64120	89.98	
					OTHER SERVICES	41001012 63400	340.00	
					TRAVEL & PER DIEM	41001014 64000	400.00	
					OTHER SERVICES	41002015 63400	500.00	
					MATERIALS & OPERATING SU	41002015 55200	1,000.00	
					TRAVEL & PER DIEM	41001015 64000	1,073.00	
					REPAIR & MAINT - EQ & GR	41028025 64600	6,826.54	
					RENTALS & LEASES	41028025 64400	7,412.51	
					WATER, SEWER & OTHER UTI	41002014 64320	11,520.44	
					MATERIALS & OPERATING SU	41002024 55200	23,100.00	
					BOOKS, PUBLS, SUBSC & MM	41001010 55400		(49.21)
					OTHER CURRENT CHARGES	41001010 64990		(52.85)
					FREIGHT & POSTAGE SERVIC	41028025 64120		(89.98)
					ENGINEERING SERVICES	41001012 63120		(340.00)
					REPAIR & MAINT - EQ & GR	41002014 64600		(400.00)
					ENGINEERING SERVICES	41001015 63120		(500.00)
					TRAINING	41001015 55500		(1,000.00)

FISCAL YEAR 2019 BUDGET AMENDMENTS / TRANSFERS-4TH QUARTER

Budget Amendment Number	Department	Board Approval Date	GM Approval Date	Summary Category or Reserve Account	Details of the Amendment	Account		Amendment to Increase	Amendment to Decrease
					REPAIR & MAINT - EQ & GR	41002015	64600		(1,104.32)
					MATERIALS & OPERATING SU	41002026	55200		(2,000.00)
					BOOKS, PUBLS, SUBSC & MM	41002024	55400		(2,100.00)
					MATERIALS & OPERATING SU	41028025	55200		(5,000.00)
					REPAIR & MAINT - EQ & GR	41002024	64600		(6,826.54)
					RENTALS & LEASES	41002014	64400		(7,412.51)
					WATER, SEWER & OTHER UTI	41029021	64320		(11,520.44)
					TRAINING	41002024	55500		(14,000.00)
					EFFECT ON UNIFORM RATE		-	52,395.85	(52,395.85)
23	FINANCE & ADMIN. DIVISION	N/A	9/17/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					MATERIALS & OPERATING SU	41001051	55200	6,831.10	
					COMPUTER SOFTWARE EXPENS	41001051	55260	7,278.40	
					BOOKS, PUBLS, SUBSC & MM	41001051	55400	613.68	
					OTHER SERVICES	41001051	63400	80,000.00	
					OTHER SERVICES	41001060	63400	8,350.00	
					OTHER CURRENT CHARGES	41001061	64990	241.56	
					TRAINING	41001051	55500		(14,723.18)
					OTHER PROF SERVICES	41001051	63190		(80,000.00)
					OTHER PROF SERVICES	41001060	63190		(8,350.00)
					OTHER CURRENT CHARGES	41001060	64990		(241.56)
					EFFECT ON UNIFORM RATE		-	103,314.74	(103,314.74)
24	SCIENCE & TECHNOLOGY DIV	N/A	9/17/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					BOOKS, PUBLS, SUBSC & MM	41001050	55400	127.00	
					TRAINING	41001053	55500	1,601.17	
					ADVERTISING	41001053	64810	87.36	
					ADVERTISING	41001071	64810	29.26	
					ECOLOGICAL SERVICES	41001072	63140	318,046.26	
					OTHER PROF SERVICES	41001073	63190	2,300.00	
					OTHER SERVICES	41001075	63400	211.00	
					FREIGHT & POSTAGE SERVIC	41002077	64120	338.86	
					TRAINING	41001050	55500		(127.00)
					BOOKS, PUBLS, SUBSC & MM	41001053	55400		(1,601.17)
					HYDROLOGICAL SERVICES	41001072	63130		(116,075.30)
					AUGMENTATION	41001072	63182		(201,970.96)
					ADVERTISING	41001072	64810		(116.62)
					ENGINEERING SERVICES	41001073	63120		(2,300.00)
					OTHER PROF SERVICES	41001075	63190		(211.00)
					OTHER CURRENT CHARGES	41001077	64990		(338.86)
					EFFECT ON UNIFORM RATE		-	322,740.91	(322,740.91)

FISCAL YEAR 2019 BUDGET AMENDMENTS / TRANSFERS-4TH QUARTER

Budget Amendment Number	Department	Board Approval Date	GM Approval Date	Summary Category or Reserve Account	Details of the Amendment	Account	Amendment to Increase	Amendment to Decrease
25	PUBLIC AFFAIRS & GENL. MGR.	N/A	9/17/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					BOOKS, PUBLS, SUBSC & MM	41001080 55400	10,881.46	
					MILEAGE & TOLLS	41001080 64005	302.90	
					OTHER CURRENT CHARGES	41001080 64990	77.77	
					OTHER CURRENT CHARGES	41001090 64990	151.00	
					OFFICE SUPPLIES	41001080 55100		(500.00)
					MATERIALS & OPERATING SU	41001080 55200		(4,108.12)
					COMPUTER SOFTWARE EXPENS	41001080 55260		(6,273.34)
					TRAVEL & PER DIEM	41001080 64000		(302.90)
					ADVERTISING	41001080 64810		(77.77)
					ADVERTISING	41001090 64810		(151.00)
					EFFECT ON UNIFORM RATE	-	11,413.13	(11,413.13)
26	SAFETY & SECURITY	10/15/2019			Board Approved Use of Rate Stabilization Funds in Fiscal Year 2019 from Fiscal Year 2018			
		Agenda Item C5			SECURITY SERVICES THRU ALLIED UNIVERSAL	41002015 63400	200,000.00	
					82830 - RATE STABILIZATION FUNDING	41001061 82830		(200,000.00)
					EFFECT ON UNIFORM RATE	-	200,000.00	(200,000.00)
27	Water Production Div		10/30/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories			
					TRAVEL & PER DIEM	41001010 64000		(406.15)
					MILEAGE & TOLLS	41001010 64005		(21.73)
					TRAVEL & PER DIEM	41001011 64000	427.88	
					ENGINEERING OWNERS ALLOW	41002012 63125		(2,750.00)
					OTHER PROF SERVICES	41002012 63190		(1,537.50)
					OTHER SERVICES	41002012 63400	1,537.50	
					LAND ACQ COST-OTHER	41500012 86190-01611	52,828.00	
					TRAVEL & PER DIEM	41001013 64000		(192.36)
					MATERIALS & OPERATING SU	41002014 55200	11,809.05	
					TRAVEL & PER DIEM	41001014 64000		(112.50)
					MILEAGE & TOLLS	41001014 64005	304.86	
					FREIGHT & POSTAGE SERVIC	41002014 64120	112.41	
					RENTALS & LEASES	41002014 64400		(2,477.42)
					MACH & EQUIPMENT PURCHAS	41002014 86400	511.93	
					OFFICE SUPPLIES	41001015 55100	53.58	
					MATERIALS & OPERATING SU	41002015 55200	3,688.34	
					BOOKS, PUBLS, SUBSC & MM	41001015 55400		(3,741.92)
					TRAVEL & PER DIEM	41001015 64000	1,707.41	
					MACH & EQUIPMENT PURCHAS	41002015 86400	888.77	
					REPAIR & MAINT - EQ & GR	41002012 64600		(47,536.78)
					ENGINEERING OWNERS ALLOW	41042022 63125-09013	2,750.00	
					FREIGHT & POSTAGE SERVIC	41002022 64120	5.99	
					MATERIALS & OPERATING SU	41002024 55200	17,854.90	
					OTHER SERVICES	41002024 63400	3,643.66	
					TRAVEL & PER DIEM	41001024 64000		(1,707.41)
					FREIGHT & POSTAGE SERVIC	41002024 64120	223.27	
					RENTALS & LEASES	41002024 64400		(2,199.55)
					REPAIR & MAINT - EQ & GR	41002024 64600	45,736.78	
					MACH & EQUIPMENT PURCHAS	41002024 86400		(1,400.70)

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					MATERIALS & OPERATING SU	41027025	55200	3,991.50	
					OTHER SERVICES	41027025	63400		(3,643.66)
					FREIGHT & POSTAGE SERVIC	41027025	64120		(341.67)
					RENTALS & LEASES	41027025	64400	3,350.97	
					REPAIR & MAINT - EQ & GR	41027025	64600	1,800.00	
					MATERIALS & OPERATING SU	41002026	55200		(29,663.95)
					MACH & EQUIPMENT PURCHAS	41002026	86400		(24,828.00)
					MATERIALS & OPERATING SU	41027027	55200		(3,991.50)
					RENTALS & LEASES	41027027	64400	1,326.00	
					LAND ACQ COST-PURCHASE	41001066	86100		(25,000.00)
					LAND ACQ COSTS-LEGAL	41001066	86110		(2,500.00)
					LAND ACQ COST-OTHER	41001066	86190		(500.00)
					EFFECT ON UNIFORM RATE		-	154,552.80	(154,552.80)
28	Human Resources		10/30/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					BOOKS, PUBLS, SUBSC & MM	41001040	55400	712.57	
					TRAINING	41001040	55500		(712.57)
					FREIGHT & POSTAGE SERVIC	41001040	64120	16.82	
					FREIGHT & POSTAGE SERVIC	41001051	64120		(16.82)
					EFFECT ON UNIFORM RATE		-	729.39	(729.39)
29	Finance & Administration Div.		10/30/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					MATERIALS & OPERATING SU	41001051	55200	743.76	
					BOOKS, PUBLS, SUBSC & MM	41001051	55400	2,722.85	
					TRAINING	41001051	55500	225.00	
					OTHER PROF SERVICES	41001051	63190		(3,935.10)
					OTHER SERVICES	41001051	63400	3,935.10	
					TRAVEL & PER DIEM	41001051	64000	71.72	
					MILEAGE & TOLLS	41001051	64005		(71.72)
					MACH & EQUIPMENT PURCHAS	41001051	86400		(31.85)
					OTHER CURRENT CHARGES	41001060	64990		(478.02)
					MACH & EQUIPMENT PURCHAS	41001060	86400	31.85	
					OTHER CURRENT CHARGES	41001061	64990	478.02	
					OFFICE SUPPLIES	41001066	55100		(3,691.61)
					RENTALS & LEASES	41001066	64400	3,982.20	
					INSURANCE	41001066	64500		(3,982.20)
					EFFECT ON UNIFORM RATE		-	12,190.50	(12,190.50)
30	Science & Technology Div.		10/30/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					BOOKS, PUBLS, SUBSC & MM	41001053	55400		(875.00)
					TRAINING	41001053	55500	875.00	
					ENGINEERING SERVICES	41001053	63120		(29,030.00)
					HYDROLOGICAL SERVICES	41001053	63130	29,030.00	
					TRAVEL & PER DIEM	41001053	64000		(229.82)
					ADVERTISING	41001053	64810	58.52	
					OTHER CURRENT CHARGES	41001053	64990	171.30	
					ADVERTISING	41001071	64810	29.12	
					TRAVEL & PER DIEM	41001072	64000		(422.33)
					MILEAGE & TOLLS	41001072	64005	422.33	

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					ADVERTISING	41001072	64810		(29.12)
					OTHER PROF SERVICES	41071075	63190		(429.00)
					OTHER SERVICES	41071075	63400	429.00	
					MILEAGE & TOLLS	41001077	64005		(359.41)
					FREIGHT & POSTAGE SERVIC	41002077	64120	359.41	
					EFFECT ON UNIFORM RATE		-	31,374.68	(31,374.68)
31	Public Affairs		10/30/2019	VARIOUS	Recommended Budget transfers for over budget accounts. All transfers are within division's budgeted line item categories				
					BOOKS, PUBLS, SUBSC & MM	41001080	55400	727.75	
					TRAINING	41001080	55500		(727.75)
					PROMOTIONAL ACTIVITIES	41001080	64800	2,011.06	
					ADVERTISING	41001080	64810		(2,011.06)
					EFFECT ON UNIFORM RATE		-	2,738.81	(2,738.81)

REVIEWED

[Signature]
11-22-19