

GENERAL OPERATING Fund

Rivergrove Water District
Name of Municipal Corporation

Historical Data			Budget for Next Year: 2021-2022				
Actual	Second Preceding Year 18-19	First Preceding Year 19-20	Adopted Budget This Year 2020-2021	Account Number	Actual Thru April 15, 2021	Projected June 30, 2021	Proposed by Budget Officer
273,221	324,122	323,804	323,804		337,739	337,739	335,000
888,399	873,470	860,000	860,000	4005	735,522	860,000	946,000
6,000	7,500	7,500	7,500	4010	5,100	6,000	7,500
250	200	400	400	4015	200	300	400
2,770	2,200	4,400	4,400	4020	2,200	3,000	4,000
1,000	1,000	1,000	1,000	4024	0	0	1,000
16,507	10,000	10,000	10,000	4026	0	0	10,000
8,806	10,000	10,000	10,000	4030	410	500	10,000
0	2,000	0	0	4040	0	0	0
0	17,360	17,000	17,000	4042	0	0	0
7,869	8,510	8,510	8,510	4059/4059	2,000	2,600	3,000
2,300	3,000	5,000	5,000	4069	7,185	7,185	5,000
0	1,000	1,000	1,000	4070	0	0	1,000
120	120	120	120	4071	120	120	120
1,207,242	1,260,482	1,248,734	1,248,734		1,090,476	1,217,444	1,323,020
1,207,242	1,260,482	1,248,734	1,248,734		1,090,476	1,217,444	1,323,020

*Includes Unappropriated Balance budgeted last year

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

FORM
LB-30

Fund
GENERAL OPERATING

Rivergrove Water District
Name of Municipal Corporation

Line Item	Historical Data			Adopted Budget This Year 2020-2021	EXPENDITURE DESCRIPTION	Budget for Next Year: 2021-2022			Proposed by Budget Officer	
	Actual Second Preceding Year 18-19	First Preceding Year 19-20	Actual Thru April 15, 2021			Projected June 30, 2021	Acct Number			
	1	2	3			4				
1					PERSONNEL SERVICES					1
2										2
3										3
4										4
5										5
6										6
7	297,119	384,965	441,345		TOTAL PERSONNEL SERVICES	237,803	297,853	397,100		7
8					MATERIALS AND SERVICES					8
9										9
10										10
11										11
12										12
13										13
14	305,218	401,610	459,800		TOTAL MATERIALS AND SERVICES	237,185	353,762	409,100		14
15					CAPITAL OUTLAY					15
16										16
17										17
18										18
19										19
20										20
21	59,137	95,000	65,000		TOTAL CAPITAL OUTLAY	6,380	29,720	138,000		21
22	200,000	200,000	200,000		TRANSFERRED TO OTHER FUNDS	200,000	200,000	275,000		22
23	3,000	3,000	3,000		Transfer from GF to Capital Improvement	3,000	3,000	3,000		23
24	10,000	15,000	5,000		Transfer from GF to Unemployment	5,000	5,000	5,000		24
25	0	160,307	124,589		Transfer from GF to Truck & Equipment	0	0	0		25
26	213,000	378,307	332,589		General Operating Contingency	208,000	208,000	283,000		26
27	661,474	881,575	966,145		TOTAL TRANSFERS & CONTINGENCIES	481,368	681,335	944,200		27
28	332,768	600	-50,000		TOTAL EXPENDITURES	401,108	328,109	95,820		28
29	1,207,242	1,260,482	1,248,734		UNAPPROPRIATED ENDING FUND BALANCE	1,090,476	1,217,444	1,323,020		29

Line Item	Historical Data			Adopted Budget This Year 2020-2021	PERSONNEL SERVICES EXPENDITURE DESCRIPTION	Acct Number	Number of FTE Employees	Budget for Next Year: 2021-2022		
	Actual Second Preceding Year 18-19	First Preceding Year 19-20	Actual					Projected June 30, 2021	Proposed by Budget Officer	
1	122,962	141,288	153,245	1	Administration Wages	5020	2	73,766	91,066	142,000
2	99,108	149,560	150,000	2	Operator Wages	5040	2	97,690	119,690	128,000
3	18,620	32,117	36,000	3	Deferred Compensation	5090		7,576	12,200	33,000
4	22,174	22,500	26,000	4	Payroll Taxes	5100		27,756	33,000	35,000
5	2,926	3,500	3,500	5	Workers' Compensation	5210		2,172	2,897	3,500
6	31,329	36,000	72,000	6	Health Benefits	5220		28,843	39,000	55,000
7	0	0	600	7	Wellness Benefit	5240		0	0	600
8				8						
9				9						
10				10						
11				11						
12				12						
13				13						
14				14						
15				15						
16				16						
17				17						
18				18						
19				19						
20				20						
21				21						
22				22						
23	297,119	384,965	441,345	23	TOTAL EXPENDITURES			237,803	297,853	397,100
24				24	UNAPPROPRIATED ENDING FUND BALANCE					
25	297,119	384,965	441,345	25	TOTAL			237,803	297,853	397,100

GENERAL OPERATING
Fund

Rivergrove Water District
Name of Municipal Corporation

Historical Data			Budget for Next Year 2021-2022			
Actual	Adopted Budget	EXPENDITURE DESCRIPTION				Proposed by
Second Preceding Year 18-19	First Preceding Year 19-20	This Year 2020-2021	Actual Thru April 15, 2021	Projected June 30, 2021	Budget Officer	
14,124	16,000	19,000	17,844	17,844	19,000	1
2,561	6,000	3,000	649	649	2,000	2
2,997	3,000	3,000	1,860	2,300	3,000	3
1,507	1,100	1,000	0	0	1,000	4
1,958	4,400	3,000	1,120	1,320	3,000	5
2,492	3,000	3,000	578	800	2,000	6
5,867	5,500	4,000	297	600	3,000	7
1,730	2,500	3,000	455	800	2,500	8
13,200	13,200	13,200	10,500	13,200	14,400	9
1,632	2,000	2,000	1,176	1,764	2,000	10
10,881	13,000	13,000	8,556	12,000	13,000	11
456	1,600	1,500	48	75	500	12
5,122	9,000	6,000	1,324	2,500	5,000	13
4,650	6,000	6,000	4,216	5,000	6,000	14
5,151	6,050	6,500	2,055	2,500	5,000	15
6,683	7,500	7,500	5,006	6,000	7,500	16
0	200	200	0	0	200	17
2,247	2,200	2,000	993	1,500	2,000	18
5,238	5,500	6,000	4,544	5,544	6,000	19
1,648	2,000	2,500	1,815	2,100	2,500	20
10,736	10,000	10,000	0	0	10,000	21
7,597	10,000	10,000	5,235	6,500	8,000	22
16,402	16,500	18,000	15,024	18,000	18,000	23
12,492	15,000	5,000	0	0	5,000	24
1,200	1,500	1,500	1,100	1,200	1,500	25
						26
						27
						28
						29
						30
						31
138,571	162,750	149,900	84,395	102,196	142,100	32
						33
138,571	162,750	149,900	84,395	102,196	142,100	34

DETAILED EXPENDITURES

Rivergrove Water District
Name of Municipal Corporation

GENERAL OPERATING
Fund

FORM
LB-31

27	Historical Data			Adopted Budget This Year 2020-2021	EXPENDITURE DESCRIPTION	Account Number	Budget for Next Year: 2021-2022		
	Actual		Actual Thru April 15, 2021				Projected June 30, 2021	Proposed by Budget Officer	
	Second Preceding Year 18-19	First Preceding Year 19-20							
1	6,660	25,000	25,000	39,949	65,000	6100	39,949	65,000	40,000
2	34,604	38,000	38,000	28,818	38,000	6105	28,818	38,000	38,000
3	382	3,000	2,500	1,376	2,500	6110	1,376	2,500	2,500
4	1,920	4,500	4,500	2,525	3,200	6120	2,525	3,200	4,500
5	3,521	3,000	3,000	2,504	3,000	6125	2,504	3,000	3,000
6	2,399	3,500	3,500	2,215	3,000	6130	2,215	3,000	3,500
7	5,819	6,000	20,000	839	1,000	6135	839	1,000	10,000
8	4,547	5,000	5,000	3,768	4,800	6155	3,768	4,800	5,000
9	15,354	20,000	25,000	26,929	30,000	6160	26,929	30,000	18,000
10	1,987	2,000	2,000	1,050	1,300	6165	1,050	1,300	2,000
11	4,336	5,000	6,500	3,324	4,500	6170	3,324	4,500	6,500
12	2,302	2,500	2,500	0	2,000	6185	0	2,000	2,500
13	31,865	45,000	40,000	1,666	2,000	6190	1,666	2,000	10,000
14	6,475	5,000	5,000	25	500	6195	25	500	3,000
15	2,140	17,360	17,000	0	0	6197	0	0	0
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	124,311	184,860	199,500	114,988	160,800		114,988	160,800	148,500
26									
27	124,311	184,860	199,500	114,988	160,800		114,988	160,800	148,500

DETAILED EXPENDITURES

FORM LB-31

GENERAL OPERATING Fund

Rivergrove Water District
Name of Municipal Corporation

Historical Data		Adopted Budget This Year 2020-2021	EXPENDITURE DESCRIPTION	Account Number	Budget for Next Year 2021-2022		
Actual	Actual Thru April 15, 2021				Projected June 30, 2021	Proposed by Budget Officer	
Second Preceding Year 18-19	First Preceding Year 19-20						
7,920	8,000	16,400	1 Auditor	6208	7,094	7,100	10,000
650	10,000	5,000	2 Consultants	6209	1,152	1,152	2,500
25,022	20,000	75,000	3 Engineer	6210	22,042	75,000	100,000
6,529	8,000	5,000	4 Engineer (Reimbursable)	6211	0	0	1,000
1,923	7,000	8,000	5 Attorney	6215	7,514	7,514	4,000
292	1,000	1,000	6 Attorney (Reimbursable)	6216	0	0	1,000
			7				
			8				
			9				
			10				
			11				
			12				
			13				
			14				
			15				
			16				
			17				
42,336	54,000	110,400	TOTAL EXPENDITURES		37,802	90,766	118,500
			UNAPPROPRIATED ENDING FUND BALANCE				
305,218	401,610	459,800	TOTAL		237,185	353,762	409,100

DETAILED EXPENDITURES

FORM
LB-31

GENERAL OPERATING
Fund

Rivergrove Water District
Name of Municipal Corporation

25	Historical Data			Adopted Budget This Year 2020-2021	Capital Outlay EXPENDITURE DESCRIPTION	Account Number	Budget for Next Year 2021-2022		
	Actual Second Preceding Year 18-19	First Preceding Year 19-20	Proposed by Budget Officer				Actual Thru April 15, 2021	Projected June 30, 2021	Proposed by Budget Officer
1	0	15,000	5,000	1 Tools/Equipment/Vehicles/Safety	7010	4,720	4,720	5,000	
2	0	5,000	5,000	2 Source of Supply, Pumping	7020	0	0	0	
3	0	0	0	3 Transmission & Storage	7030	0	0	0	
4	26,185	25,000	25,000	4 Fire Protection & Fire Flows	7040	1,660	25,000	35,000	
5	0	0	0	5 General Plant	7050	0	0	0	
6	32,952	50,000	30,000	6 AMR Meter Program	7060	0	0	0	
7	0	0	0	7 CI-Standby Power	8451	0	0	89,000	
8	0	0	0	8 SDC-Standby Power	8461	0	0	9,000	
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	59,137	95,000	65,000	TOTAL EXPENDITURES		6,380	29,720	138,000	
24				UNAPPROPRIATED ENDING FUND BALANCE					
25	59,137	95,000	65,000	TOTAL		6,380	29,720	138,000	

SPECIAL FUND
RESOURCES AND REQUIREMENTS

This fund is authorized by resolution/ordinance number 2016-04 on date August 23, 2016

for the following specified purposes:

Self Insured Unemployment Insurance

Year this reserve fund will be reviewed to be continued or abolished.
Review Year 2026

Rivergrove Water District

Name of Municipal Corporation

UNEMPLOYMENT

Fund

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			
Actual Second Preceding Year 18-19	First Preceding Year 19-20		Adopted Budget This Year 2020-2021	Actual Thru April 15, 2021	Projected June 30, 2021	Proposed by Budget Officer
		RESOURCES				
		Beginning Fund Balance:				
18,299	21,634	1 Cash on hand* (cash basis), or	25,406	25,406	25,406	28,621
		2 Working capital* (accrual basis)				
		3 Previously levied taxes estimated to be received				
529	350	4 LGIP Unemployment Interest Earned	350	166	215	250
3,000	3,000	5 Transfer In-Unemployment	3,000	3,000	3,000	3,000
		6				
		7				
		8				
21,828	24,984	9 Total resources	28,406	28,572	28,621	31,871
		10				
		11				
		12				
		TOTAL RESOURCES				
		REQUIREMENTS				
0	0	1 Unemployment Costs	28,406	0	0	28,406
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
21,828	24,984	11 RESERVED FOR FUTURE EXPENDITURE	0	28,572	28,621	3,465
21,828	24,984	12 TOTAL REQUIREMENTS	28,406	28,572	28,621	31,871

*Includes Unappropriated Balance budgeted last year

SPECIAL FUND
RESOURCES AND REQUIREMENTS

This fund is authorized by resolution/ordinance number _____
ordinance number 2019-03, on (date) May 13, 2019
for the following specified purposes:
Water District Future Improvements

Year this reserve fund will be reviewed to be continued or abolished.
Review Year: 2029

Rivergrove Water District
Name of Municipal Corporation

CAPITAL IMPROVEMENTS
Fund

NO.	Historical Data		Adopted Budget		DESCRIPTION RESOURCES AND REQUIREMENTS	Actual Thru April 15, 2021	Projected June 30, 2021	Proposed by Budget Officer
	Actual Second Preceding Year 18-19	First Preceding Year 19-20	This Year Year 20-21	Year 20-21				
1	306,847	356,657	551,394	1	Beginning Fund Balance:	573,872	573,872	573,872
2	8,811	10,100	6,766	2	CI Cash on hand* (w/o SDC monies)	2,983	3,600	3,600
3	200,000	200,000	200,000	3	CI Interest Earned-LGIP	200,000	200,000	275,000
4	74,946	2,446,054	1,366,000	4	Transfers In-Capital Improve	2,306,436	2,500,000	100,000
5	590,604	3,012,811	2,124,160	5	SDWL Loan #2 FUNDS (CI)	3,082,291	3,277,472	952,472
6	374,187	361,778	351,701	6	Total CI resources (w/o SDC monies)	401,714	413,000	413,000
7	9,404	10,000	7,552	7	SDC Money Balance in Fund	2,983	3,500	3,600
8	42,428	46,892	95,648	8	SDC Interest Earned-LGIP	46,892	46,892	48,000
9	426,019	418,670	454,901	9	System Development Charges-Income	451,589	463,392	464,600
10	1,016,623	3,431,481	2,579,061	10	Total SDC Resources in fund	3,533,880	3,740,864	1,417,072
					TOTAL RESOURCES			
					REQUIREMENTS			
1	1	1	1	1	Personnel		1	1
2	145,538	2,240,865	1,683,028	2	LGIP-Capital Improve Bank Chgs	1,555,589	1,700,000	75,000
3	13,352	13,352	13,352	3	CI-Res. #3 Landslide & Seismic Upgrade	13,352	13,352	13,352
4	0	224,087	383,100	4	SDWL #1 Install Pmt CI	0	0	10,000
5	0	253,000	0	5	CI Distribution Contingencies	0	0	128,000
6	158,891	2,731,305	2,079,481	6	CI Distribution Main Projects	1,568,942	1,713,353	226,353
7	0	0	0	7	Total Capital Improvements Expenses	0	0	0
8	0	274,135	205,892	8	LGIP-SDC Bank Chgs	190,302	215,000	413,000
9	40,062	40,062	40,062	9	SDC-Res. #3 Landslide & Seismic Upgrade	40,062	40,062	40,062
10	0	27,414	0	10	SDWL #1 Install Pmt SDC	0	0	1,090
11	40,062	341,611	245,954	11	SDC Project Contingencies	230,364	255,062	454,153
12	198,953	3,072,916	2,325,435	12	Total SDC Expenses	1,799,306	1,968,415	680,506
13	385,957	77,059	208,947	13	TOTAL EXPENSES CIP	221,225	208,330	10,447
14	431,713	281,506	44,679	14	RESERVED FOR FUTURE SDC COSTS	1,513,349	1,564,119	726,119
15	1,016,623	3,431,481	2,579,061	15	RESERVED FOR FUTURE CI EXPENDITURES	3,533,880	3,740,864	1,417,072
					TOTAL REQUIREMENTS			

*Includes Unappropriated Balance budgeted last year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FORM
LB-11

This fund is authorized by resolution/ordinance number
2010.05, on (date) June 28, 2010,
for the following specified purpose:
District Truck & Equipment Purchase

Year this reserve fund will be reviewed to be continued or abolished.
Review Year: 2025

Rivergrove Water District
Name of Municipal Corporation

TRUCK & EQUIPMENT FUND
Fund

Historical Data		Adopted Budget This Year 2020-2021	DESCRIPTION RESOURCES AND REQUIREMENTS	Actual Thru April 15, 2021	Projected June 30, 2021	Proposed by Budget Officer
Actual Second Preceding Year 18-19	First Preceding Year 19-20					
16,256	26,638	5,771	Beginning Fund Balance:			
			1 Cash on hand* (cash basis), or	15,618	15,618	20,756
			2 Working capital* (accrual basis)			
627	400	200	4 LGIP-Truck & Equip Int Earn	106	138	160
10,000	15,000	5,000	5 Transfer In-Truck & Equipment	5,000	5,000	5,000
			6			
			7			
			8			
26,883	42,038	10,971	9 Total resources, except taxes to be levied	20,724	20,756	25,916
			10 Taxes necessary to balance	0	0	
			11 Taxes collected in year levied	0	0	
26,883	42,038	10,971	12 TOTAL RESOURCES	20,724	20,756	25,916
			REQUIREMENTS			
0	27,100	0	1 Vehicle Purchase	0	0	0
			2			
			3			
			4			
			5			
			6			
			7			
			8			
			9			
			10			
			11			
			12			
26,883	14,938	10,971	15 RESERVED FOR FUTURE EXPENDITURE	20,724	20,756	25,916
26,883	42,038	10,971	16 TOTAL REQUIREMENTS	20,724	20,756	25,916

Audit # for Reserved is 3999 Rounding

*Include Unappropriated Balance budgeted last year