



California Climate Balancing Account


Solid Waste

Public Benefit Programs

Consumer Services

Water Utility

Electric Utility



CA CLIMATE CHANGE BALANCING ACCOUNT

PROGRAM DESCRIPTION

The Fund (Fund 23) was established as a balancing account to manage California Climate Change program revenue and expenses realized from sales of Greenhouse Gas Allowances (“GHG Allowances”). GHG Allowances are regulatory compliance instruments used to measure and determine an entity’s compliance with the state cap-and-trade program established under the California Assembly Bill 32. GHG Allowances may be purchased or directly allocated by the California Air Resources Board to California entities that are subject to (“are covered under”) the cap-and-trade program. The cap-and-trade regulation provides that California utilities use proceeds realized from sale of GHG Allowances for various programs aimed at reducing GHG emissions and contribute to California’s Climate Change initiatives. Furthermore, proceeds from sales of allocated GHG Allowances maybe used to invest in renewable resources such as purchase of renewable electricity or RPS compliance instruments. The cap-and-trade regulation also provides that monies from sales of such GHG Allowances can be directly returned to the ratepayers to the extent GHG reduction programs are not implemented or are in the process of being formulated. Revenue and expenses realized from the sale of GHG Allowances cannot be treated as regular business revenue or cost. The Fund is debited when Azusa either funds GHG curtailing measures and projects and/or issues direct credit to its electric customers. Fund 23 is replenished only when Azusa sells GHG Allowances, which may not occur on a regular basis.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Fund or develop projects aimed at reduction of Greenhouse Gas emissions.

FY 2020-21 ACCOMPLISHMENTS

- \$1.5 million dollars were debited to fund renewable projects administered by Azusa Light and Water.

**CLIMATE BALANCING ACCOUNT
DETAILED VARIANCE EXPLANATION**

ALL FUND 23

ACCT # DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
<u>OPERATIONS</u>					
6625 Program Expense	3,726,882	2,160,000	2,000,000	(1,726,882)	Allocated allowances decreased by state

**CA CLIMATE BALANCING ACCOUNT
EXPENDITURE DETAIL**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
	OPERATIONS						
2340770556	RENEWABLES						
6625	Program Expense	1,497,207	1,441,091	3,726,882	2,160,000	2,000,000	(1,726,882)
	SUBTOTAL	1,497,207	1,441,091	3,726,882	2,160,000	2,000,000	(1,726,882)
	OPERATIONS SUBTOTAL	1,497,207	1,441,091	3,726,882	2,160,000	2,000,000	(1,726,882)
	CLIMATE BALANCE ACCOUN'	1,497,207	1,441,091	3,726,882	2,160,000	2,000,000	(1,726,882)



RECYCLING AND SOLID WASTE

PROGRAM DESCRIPTION

The City Manager's Office and Light & Water Department work closely in administering the recycling and solid waste program. Refuse collection and recycling services are provided on a contract basis by Athens Services. Through Athens Services, the City's "Green Waste" is diverted to Recycled Wood Products where it is recycled into a variety of landscape and gardening products. The City Manager's Office works closely with the Light & Water Department on billing, customer service and public information issues. The Light & Water Department also administers two State-provided block grant programs (the Oil Payment Program and the Beverage Container Recycling Grant), and promotes smart gardening and composting, use of reusable grocery bags, proper disposal of "sharps" medical waste and other recycling & conservation programs. Division activities include support of code enforcement regarding illegal disposal issues and violations of Athens Services' Exclusive Franchise Agreement.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Provide a clean and healthy environment for the community by efficiently collecting refuse generated by City commercial and residential customers at competitive costs and by the routine removal of dirt and debris from all City streets, curbs and gutters.
- Maintain a minimum diversion rate of 50% and identify organic waste diversion programs to make progress toward the 2025 goal of 75% organic waste diversion set by SB 1383.
- Develop and promote programs that will ensure the city's compliance with AB 1826 "Mandatory Commercial Organics Recycling, AB 1594 "Green Waste Management," and AB 1383 "Short-Lived Climate Pollutant Reduction Strategy" Programs.
- Enhance public information and promotion of various recycling programs such as backyard composting; compost and mulch distribution; and electronic waste, household hazardous waste, and medical waste collection.

FY 2020-21 ACCOMPLISHMENTS

- Achieved a waste diversion rate of 4.9 pounds per person per day (PPD) in the most recent compliance period (equivalent to 61%).
- Successful CalRecycle review of diversion programs offered by the City.
- Successful implementation of city-sponsored household hazardous waste and electronic waste collection.
- Secured Used Oil Recycling and Beverage Container Recycling Grants from CalRecycle and successful implementation of the programs.
- Due to the COVID-19 pandemic, April Clean and Green Month activities were canceled; however, some recycling programs such as shred-a-thon, electronic waste and household hazardous waste collection, online smart gardening classes, and document destruction for city departments were successfully and safely implemented.

**RECYCLING AND SOLID WASTE
DETAILED VARIANCE EXPLANATION**

ALL FUND 28, 36, and 39

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
	<u>OPERATIONS</u>					
6625	Program Expense	76,280	104,023	101,745	25,465	Additonal HHW Event in November
6455	Refuse Collection	4,140,720	4,023,307	4,579,000	438,280	FY 21/22 Rate Adjustment (Tentative)

**RECYCLING & SOLID WASTE
EXPENDITURE DETAIL**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
3940750065	AB 939 FEE						
6003	Salaries/Regular	92,692	86,284	131,520	92,906	94,760	(36,760)
6015	Salaries/Vacation	3,370	522	-	1,308	-	-
6024	Salaries/Sick Leave	1,124	795	-	236	-	-
6027	Salaries/Bereavement	1,235	-	-	1,146	-	-
6045	Sal/Education Incentive	-	6	-	-	-	-
6047	Sal/Bonus	-	3,852	-	186	-	-
6048	Sal/Lang Pay	720	784	1,680	847	810	(870)
6069	Allowances/Vehicle	1,959	1,607	1,800	1,782	1,800	-
6070	Allowances/Telephone	900	804	900	891	900	-
6075	Vacation Pay-Off	-	906	-	6,275	-	-
6101	PERS/Employee Contribution	6,955	6,202	9,300	6,766	6,625	(2,675)
6104	PERS Lump Sum	15,760	9,240	21,059	20,082	-	(21,059)
6105	PERS/Employer Contribution	2,120	2,466	4,435	3,242	3,155	(1,280)
6109	PARS/Employer Contribution	2,992	3,573	16,730	3,783	3,515	(13,215)
6125	FICA/Employer Contrib/Med	1,532	1,429	2,205	1,569	1,595	(610)
6140	Life Insurance Allocation	215	216	395	235	285	(110)
6155	Workers' Comp Allocation	3,966	3,690	5,435	3,865	3,930	(1,505)
6160	LTD Insurance Allocation	941	873	1,025	945	70	(955)
6165	Unemployment Allocation	86	78	150	84	110	(40)
6175	Benefits/Flex Plan	10,416	9,845	18,000	10,394	11,755	(6,245)
6180	Deferred Comp/Employer Paid	2,522	2,198	3,060	2,544	2,700	(360)
	SUBTOTAL	149,503	135,367	217,694	159,085	132,010	(85,684)
	PERSONNEL SUBTOTAL	149,503	135,367	217,694	159,085	132,010	(85,684)
<u>OPERATIONS</u>							
2840750062	OIL BLOCK GRANT						
6625	Program Expense	14,141	14,016	13,699	13,448	13,880	181
	SUBTOTAL	14,141	14,016	13,699	13,448	13,880	181
2840750064	BEVERAGE CONTAINER RECYCLING						
6625	Program Expense	11,888	15,338	12,581	14,690	12,865	284
	SUBTOTAL	11,888	15,338	12,581	14,690	12,865	284
3940750065	AB 939 FEE						
6230	Dues & Subscriptions	-	-	275	-	275	-
6235	Meetings & Conferences	65	25	2,000	-	2,000	-
6301	Legal Fees	-	-	9,000	-	9,000	-
6399	Professional Services	-	-	20,000	-	20,000	-
6423	Administrative Allocation	4,425	4,369	4,835	4,835	2,570	(2,265)
6518	Postage	2,374	-	2,500	-	2,500	-
6539	Printing, Binding & Duplicating	2,619	-	3,000	-	3,000	-
6625	Program Expense	86,864	70,951	50,000	75,885	75,000	25,000
	SUBTOTAL	96,347	75,345	91,610	80,720	114,345	22,735
3640750000	REFUSE CONTRACT						
6455	Refuse Collection	3,718,893	3,968,433	4,140,720	4,023,307	4,579,000	438,280
7055	Uncollectible Accounts	15,235	8,912	25,000	6,701	25,000	-
	SUBTOTAL	3,734,128	3,977,345	4,165,720	4,030,008	4,604,000	438,280
	OPERATIONS SUBTOTAL	3,856,505	4,082,044	4,283,610	4,138,866	4,745,090	461,480
<u>TRANSFERS OUT</u>							
3640750000	REFUSE CONTRACT						
5950	Transfers Out	850,000	872,420	922,190	922,190	989,000	66,810
	SUBTOTAL	850,000	872,420	922,190	922,190	989,000	66,810
	TRANSFERS OUT SUBTOTAL	850,000	872,420	922,190	922,190	989,000	66,810
	SOLID WASTE MGMT. TOTAL	4,856,008	5,089,831	5,423,494	5,220,141	5,866,100	442,606



PUBLIC BENEFIT PROGRAM

PROGRAM DESCRIPTION

The California electric restructuring legislation (AB 1890) signed into law on September 23, 1996, requires municipal electric utilities to expend 2.85% of their retail revenues to fund investments in energy conservation. AB 1890 authorized municipal utilities to impose a surcharge on customers to pay for these investments, at this time, the usage surcharge, referred to as the public benefit charge (PBC) is expected to continue indefinitely for all California Publicly Owned Utilities. The Public Benefit Program provides cost-effective demand-side management services to promote energy efficiency and energy conservation; investment in renewable energy resources and technologies consistent with existing statutes and regulations; research, development, and demonstration programs that advance science or technology which would not result from regulated competitive market environments; and services provided to low-income electricity customers, including but not limited to, targeted energy efficiency services and rate discounts.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Continue to leverage utility programs and rates to encourage City and local business growth while targeting specific economic development areas.
- Continue to implement City energy efficiency projects for customers and City facilities to reduce utility consumption and expenses.
- Continue to promote the availability of an off peak electric vehicle charging discount rate.
- Implement new “Check Me” HVAC refrigerant monitoring and upgrade program for customers and City facilities.

FY 2020-21 ACCOMPLISHMENTS

- Achieved estimated gross annual energy savings of 3,703,546 kWh in the most recent reporting period from several conservation programs such as: (1) Commercial, Industrial & Institutional Energy Partnership Program which provides energy audits for businesses and City facilities and annual incentives up to \$10,000 or 50% of project cost, except for lighting retrofits which have a 100% incentive up to \$1,500 and 50% above that, up to the maximum rebate of \$10,000; (2) Municipal energy efficiency projects to reduce utility consumption and expenses; (3) LED exchanges and giveaways to promote energy efficient lighting; (4) Residential Weatherization Rebate and Energy Star Appliance Rebate Program for refrigerators, washing machines, dishwashers, air conditioners and other Energy Star rated appliances and weatherization measures; (5) Shade Tree Program; (6) Residential Low Income Assistance; (7) Educational and online learning opportunities regarding energy conservation; (8) Small Business and Municipal Retrofit Program.

**PUBLIC BENEFIT
DETAILED VARIANCE EXPLANATION**

ALL FUND 24

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
	<u>OPERATIONS</u>					
6625	Program Expense (Energy Efficiency)	1,075,000	955,000	1,050,000	(25,000)	Residential - \$130,000 (appliance rebates, shade tree program, energy audits, conservation education at schools, weatherization); Commercial/Industrial - \$450,000 (energy audits & retrofit rebates), ; Municipal - \$325,000 (energy upgrades municipal buildings); LED lighting retrofits - \$150,000 and others
6625	Program Expense (Renewables)	30,000	30,000	60,000	30,000	Increase in renewable energy projects

**L&W PUBLIC BENEFIT PROGRAMS
EXPENDITURE DETAIL
ALL FUND 24**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
2440739085	ADMINISTRATION OF PBC						
6003	Salaries/Regular	154,635	136,206	119,455	144,368	161,725	42,270
6015	Salaries/Vacation	-	1,345	-	3,497	-	-
6024	Salaries/Sick Leave	-	1,452	-	551	-	-
6033	Overtime Pay/Premium	10	-	-	-	-	-
6045	Salaries/Education Incentive	1,017	917	1,015	1,628	2,100	1,085
6048	Salaries/Language	1,020	1,649	720	1,714	1,890	1,170
6069	Allowances/Vehicle	159	168	180	178	180	-
6075	Vacation/Pay-Off	6,993	10,537	7,500	11,626	-	(7,500)
6078	Sick Leave/Pay-Off	52	-	-	-	-	-
6101	PERS/Employee Contribution	11,447	9,746	8,425	10,656	11,235	2,810
6104	PERS Lump Sum	15,473	17,602	19,089	18,203	-	(19,089)
6105	PERS/Employer Contribution	4,069	4,180	4,025	5,142	5,370	1,345
6109	PARS/Employer Contribution	15,497	14,892	12,585	16,321	17,455	4,870
6125	FICA/Employer Contrib/Med	2,816	2,424	2,020	2,660	2,785	765
6140	Life Insurance Allocation	411	386	355	413	480	125
6155	Workers' Comp Allocation	6,678	5,686	4,855	6,105	6,640	1,785
6160	LTD Insurance Allocation	1,251	1,080	930	1,169	1,255	325
6165	Unemployment Allocation	153	118	140	129	190	50
6175	Benefits/Flex Plan	31,334	21,952	19,800	24,398	26,040	6,240
6180	Deferred Comp/Employer Paid	2,252	2,465	2,000	4,176	4,200	2,200
	SUBTOTAL	255,267	232,805	203,094	252,935	241,545	38,451
	PERSONNEL SUBTOTAL	255,267	232,805	203,094	252,935	241,545	38,451
<u>OPERATIONS</u>							
2440739081	RESIDENTIAL LOW INCOME						
6625	Program Expense	73,418	64,624	80,000	80,000	80,000	-
	SUBTOTAL	73,418	64,624	80,000	80,000	80,000	-
2440739082	ENERGY EFFICIENCY PROGRAM						
6625	Program Expense	584,933	704,223	1,075,000	955,000	1,050,000	(25,000)
	SUBTOTAL	584,933	704,223	1,075,000	955,000	1,050,000	(25,000)
2440739083	RESEARCH & DEVELOPMENT						
6625	Program Expense	-	-	10,000	5,000	10,000	-
	SUBTOTAL	-	-	10,000	5,000	10,000	-
2440739084	RENEWABLES						
6625	Program Expense	6,001	-	30,000	30,000	60,000	30,000
	SUBTOTAL	6,001	-	30,000	30,000	60,000	30,000
2440739085	ADMINISTRATION OF PBC						
6625	Program Expense	37,702	33,473	60,000	52,613	60,000	-
6825	Maint & Repair/Vehicle	-	-	500	250	500	-
6850	Lease Payments	860	-	4,100	2,050	4,100	-
	SUBTOTAL	38,562	33,473	64,600	54,913	64,600	-
	OPERATIONS SUBTOTAL	702,914	802,320	1,259,600	1,124,913	1,264,600	5,000
	PUBLIC BENEFIT PROG FUND TOTAL	958,181	1,035,125	1,462,694	1,377,849	1,506,145	43,451



PROGRAM DESCRIPTION

This portion of the budget consists of the Utility Board, Utilities Administration, and Customer Service. The City Council meets monthly as the Utility Board pursuant to the Azusa Municipal Code to provide policy direction to the Utilities Department. Utilities Administration administers the Utility Board agenda process and coordinates preparation of the Department budget, work plan, legislative monitoring, property management, facilities maintenance, purchasing, payment processing, and assists with work order tracking and billing. Utilities Administration also conducts financial analysis to assist in the preparation of annual CAFR tables pertaining to the Utilities and perform periodic cost of service studies for the Electric and Water funds to determine when rate adjustments are necessary. In addition, Utilities Administration prepares quarterly financial reports in support of the Utility Board, as well as provides external filings and reports to regulatory agencies such as: Continuing disclosures for outstanding Utilities debt issuances, State Controller's Office operating information, Rating agencies operating and economic information, and Bureau of Reclamation AMI grant filings.

Customer Service consists of three cost centers, which includes Billing and Collections, Customer Call Center and Field Services. Customer Service is responsible for electric and water utility billing, collections, answering customer calls, assisting walk-in customers, AMI meter maintenance and communications troubleshooting, connection and reconnection of services, month-end closing and reporting of utility financial sales records, and maintaining the financial reporting interface to the Finance Department. Additionally, Customer Service bills for sewer, solid waste collection, public benefits program, and community maintenance fees. This Division is responsible for key account services for large business customers and both water & electric conservation programs.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Continue offering customers the best options to process payments and utility service requests online and over the phone.
- Complete the software version upgrade of the Customer Information Billing System.
- Deploy a paperless field services work order management system.
- Ensure Water and Electric fund obtain favorable bond ratings by closely monitoring costs, developing balanced budget, and maintaining healthy finances.
- Update Water and Electric facilities with energy efficient improvements and security measures to ensure the safety of employees and visitors.

FY 2020-21 ACCOMPLISHMENTS

- Introduced E-mail, Live Chat and Text Messaging communication channels to ALW customers.
- Completion of the Advanced Metering Infrastructure (AMI) project implementation.
- Deployed new web portal to enable customers to view their hourly AMI meter usage history.

**CONSUMER SERVICES
DETAILED VARIANCE EXPLANATION**

ALL FUND 31

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
	<u>OPERATIONS</u>					
6518	Postage	200,000	200,000	250,000	50,000	Postal rate increase and monthly billing of AVW customers.
6915	Utilities/Telephone	81,400	97,657	114,900	33,500	Increased number of VOIP phone system users

CONSUMER SERVICES (Summary)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
6003	Salaries/Regular	1,781,811	1,944,582	2,483,590	1,838,776	2,308,310	(175,280)
6006	Salaries/Temp & Part-Time	77,692	83,689	181,085	77,711	25,975	(155,110)
6012	Salaries/Comp-Time	15,447	7,393	-	6,640	-	-
6015	Salaries/Vacation	131,877	109,031	-	114,237	-	-
6024	Salaries/Sick Leave	57,130	93,261	-	86,346	-	-
6027	Salaries/Bereavement	8,844	3,268	-	12,942	-	-
6033	Overtime Pay/Premium	49,988	51,465	63,300	29,396	3,000	(60,300)
6039	Salaries/Education Incentive	3,236	13,037	-	31,263	10,000	10,000
6045	Standby Pay/Premium	4,526	4,489	2,950	5,439	6,000	3,050
6047	Salaries/Bonuses	-	21,964	-	2,476	-	-
6048	Salaries/Language Pay	19,385	16,798	15,450	15,229	14,400	(1,050)
6063	Salaries/Jury Duty	3,415	2,146	-	-	-	-
6068	Allowances/Management	-	-	-	490	-	-
6069	Allowances/Vehicle	25,666	26,262	26,220	26,167	26,220	-
6070	Allowances/Telephone	900	803	900	891	900	-
6072	Salaries/Injury	39,809	983	-	23,402	-	-
6075	Vacation Pay-Off	49,983	32,056	33,500	34,240	20,000	(13,500)
6078	Sick Leave Pay-Off	11,027	11,239	16,500	20,436	12,000	(4,500)
6091	Leave Liability Adjustments	(7,463)	4,593	-	-	-	-
6101	PERS/Employee Contribution	115,782	112,512	180,460	103,904	161,370	(19,090)
6104	PERS Lump Sum	316,148	364,775	405,843	396,425	-	(405,843)
6105	PERS/Employer Contribution	339,617	606,110	84,993	122,865	77,340	(7,653)
6107	Apple Pay Plan	564	448	5,780	1,515	-	(5,780)
6109	PARS/Employer	102,593	97,272	133,140	90,867	81,490	(51,650)
6125	FICA/Employer Contrib/Med	34,801	37,632	46,390	36,274	41,645	(4,745)
6133	Retiree Health Premium Reimb	71,358	108,774	5,330	16,468	17,800	12,470
6140	Life Insurance Allocation	4,902	5,733	6,665	5,510	6,765	100
6155	Workers' Comp Allocation	87,332	93,684	106,085	89,643	94,425	(11,660)
6160	LTD Insurance Allocation	14,952	16,613	19,300	16,435	17,970	(1,330)
6165	Unemployment Allocation	2,115	2,310	3,200	2,225	2,880	(320)
6175	Benefits/Flex Plan	449,224	465,193	555,870	424,300	512,065	(43,805)
6180	Deferred Comp/Employer Paid	9,552	10,469	12,810	18,078	16,360	3,550
	PERSONNEL SUBTOTAL	3,822,213	4,348,586	4,389,361	3,650,592	3,456,915	(932,446)
<u>OPERATIONS</u>							
6201	Uniforms & Laundry	18,627	15,614	18,500	18,500	18,500	-
6215	Tuition Reimbursement	5,038	5,716	5,000	6,059	5,000	-
6220	Training Schools	3,169	4,184	10,200	5,228	10,200	-
6230	Dues & Subscriptions	339	670	300	266	300	-
6235	Meetings & Conferences	16,553	10,424	29,250	14,965	29,250	-
6240	Mileage Reimbursement	-	-	100	50	100	-
6301	Legal Fees	10,227	9,388	25,110	14,111	25,110	-
6325	Appraisal Fees	830	-	-	-	-	-
6335	Bond Processing Fees	130	-	-	-	-	-
6399	Professional Services/Other	15,003	15,222	57,800	46,599	57,800	-
6415	Computer Software Support	110,242	139,657	250,000	250,000	250,000	-
6430	Custodial Services	14,556	14,568	23,500	19,420	23,500	-
6480	Insurance Claims	463	-	500	250	500	-
6493	Outside Services & Repairs	279,008	215,824	356,370	356,938	356,370	-
6499	Contract Services & Fees	44,493	44,493	45,000	44,747	45,000	-
6518	Postage	133,572	148,860	200,000	200,000	250,000	50,000
6521	Messenger Service	367	269	465	680	465	-
6527	Supplies/Computer/Small Equipment	2,194	6,495	5,000	5,000	5,000	-
6530	Office Supplies	12,905	19,713	14,300	14,419	14,300	-
6539	Printing, Binding & Duplicating	3,879	5,399	6,750	5,109	6,750	-
6551	Fuel and Oil	18,223	12,161	16,250	12,393	16,250	-
6554	Supplies/Custodial & Cleaning	2,094	2,577	4,000	4,382	4,000	-

CONSUMER SERVICES (Summary)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6563	Supplies/Special	6,953	8,711	9,300	6,224	9,300	-
6564	Supplies/Medical-Dental	1,055	83	200	100	200	-
6566	Small Tools	183	164	750	492	750	-
6569	Small Equipment	3,945	7,669	8,000	4,166	8,000	-
6570	Computer Peripherals/Misc	1,916	258	1,000	558	1,000	-
6572	Office Furniture & Equipment	888	407	2,000	1,500	2,000	-
6601	Advertising Expense	2,060	-	800	400	800	-
6615	Safety & Security Services Exp	2,709	3,892	6,000	4,355	6,000	-
6620	Recordation Expense	202	-	-	-	-	-
6670	IT Allocation	715,705	702,355	920,548	861,235	1,061,250	140,702
6760	Insurance Allocation	586,150	624,231	676,707	676,707	703,785	27,078
6805	Maintenance/Land Improvements	8,959	9,840	15,000	11,600	15,000	-
6815	Maint & Repairs/Bldgs	22,788	11,613	37,080	19,692	37,080	-
6825	Maint & Repair / Vehicle	5,755	4,924	8,000	5,182	8,000	-
6835	Maint & Repair/Equipment	27,600	28,222	58,250	47,825	58,250	-
6840	Rent/Office Furniture & Equip	5,287	5,377	8,025	8,139	8,025	-
6850	Lease Payments	-	-	-	-	-	-
6904	Utilities/Other	5,389	4,360	7,000	5,430	7,000	-
6915	Utilities/Telephone	68,520	96,468	81,400	97,657	114,900	33,500
7030	Depreciation Expense	32,933	46,021	-	-	-	-
7050	Donations/Contribution	1,600	-	11,855	5,928	11,855	-
OPERATIONS SUBTOTAL		2,192,508	2,225,829	2,920,310	2,776,303	3,171,590	251,280
<u>CAPITAL OUTLAYS</u>							
7120	Construction & Improvements	-	(1,336)	96,577	96,577	-	(96,577)
7135	Vehicles	-	98,697	-	-	-	-
7140	Equipment & Machinery	30,753	59,683	75,000	27,106	-	(75,000)
7142	Computer Equipment	36,727	-	32,922	30,319	-	(32,922)
CAPITAL OUTLAYS SUBTOTAL		67,480	157,045	204,499	154,002	-	(204,499)
<u>TRANSFERS OUT</u>							
5950	Transfers Out	434,526	482,237	544,759	544,759	593,184	48,425
TRANSFERS OUT SUBTOTAL		434,526	482,237	544,759	544,759	593,184	48,425
CONSUMER SERVICE FUND TOTAL:		6,516,728	7,213,697	8,058,929	7,125,656	7,221,689	(837,240)

CONSUMER SERVICES (Detail)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
3100000000	CONSUMER SERVICES						
6105	PERS/Employer Contribution	(39)	-	-	-	-	-
	Subtotal	(39)	-	-	-	-	-
3140701928	Utility Board						
6069	Allowances/Vehicle	21,000	21,193	21,000	21,000	21,000	-
	Subtotal	21,000	21,193	21,000	21,000	21,000	-
3140702920	Utility Administration						
6003	Salaries/Regular	481,739	506,202	650,070	480,086	663,215	13,145
6012	Salaries/Comp-Time	7,028	-	-	878	-	-
6015	Salaries/Vacation	11,800	7,739	-	16,586	-	-
6024	Salaries/Sick Leave	9,800	11,089	-	6,866	-	-
6027	Salaries/Bereavement	2,414	-	-	4,471	-	-
6033	Overtime Pay/Premium	3,280	2,814	2,300	3,360	3,000	700
6045	Salaries/Education Incentive	307	-	-	-	-	-
6047	Sal/Bonus	-	21,964	-	2,476	-	-
6048	Salaries/Language Pay	2,368	610	-	-	-	-
6063	Salaries/Jury Duty	3,246	-	-	-	-	-
6069	Allowances/Vehicle	4,666	5,069	5,220	5,167	5,220	-
6070	Allowances/Telephone	900	803	900	891	900	-
6075	Vacation Pay-Off	33,480	19,477	20,000	6,942	10,000	(10,000)
6078	Sick Leave Pay-Off	2,092	967	2,000	1,512	2,000	-
6101	PERS/Employee Contribution	23,268	22,537	45,395	22,482	45,495	100
6104	PERS Lump Sum	85,326	91,860	102,925	98,151	-	(102,925)
6105	PERS/Employer Contribution	23,766	28,616	21,735	30,538	21,770	35
6109	PARS/Employer Contribution	5,095	84	-	-	-	-
6125	FICA/Employer Contrib/Med	8,436	8,532	11,265	7,956	11,370	105
6140	Life Insurance Allocation	1,189	1,325	1,905	1,284	1,940	35
6155	Workers' Comp Allocation	20,624	21,875	26,225	20,539	26,770	545
6160	LTD Insurance Allocation	3,927	4,446	5,060	4,793	5,160	100
6165	Unemployment Allocation	505	527	785	483	790	5
6175	Benefits/Flex Plan	64,569	72,610	129,600	71,165	114,595	(15,005)
6180	Deferred Comp/Employer Paid	9,552	10,469	11,010	11,454	13,360	2,350
	Subtotal	809,374	839,616	1,036,395	798,080	925,585	(110,810)
3140702935	L&W Building Maintenance						
6033	Overtime Pay/Premium	248	437	-	3,355	-	-
6125	FICA/Employer Contrib/Med	4	6	-	49	-	-
6155	Workers' Comp Allocation	7	8	-	82	-	-
6165	Unemployment Allocation	0	0	-	3	-	-
	Subtotal	258	453	-	3,488	-	-
3140711902	Field Services						
6003	Salaries/Regular	548,610	563,443	502,755	336,168	328,890	(173,865)
6006	Salaries/Temp & Part-Time	31,019	2,705	100,955	-	-	(100,955)
6012	Salaries/Comp-Time	1,329	474	-	23	-	-
6015	Salaries/Vacation	38,210	35,367	-	25,373	-	-
6024	Salaries/Sick Leave	13,113	8,552	-	2,470	-	-
6027	Salaries Bereavement	1,821	1,582	-	5,082	-	-
6033	Overtime Pay/Premium	35,570	39,462	50,000	8,365	-	(50,000)
6039	Standby Pay/Premium	3,236	13,037	-	31,263	10,000	10,000
6048	Salaries/Language Pay	3,600	3,629	2,400	2,477	2,400	-
6068	Allowances/Management	-	-	-	245	-	-
6072	Salaries / Injury	38,589	289	-	662	-	-
6075	Vacation Pay-Off	3,296	9,270	11,000	1,397	5,000	(6,000)
6078	Sick Leave Pay-Off	6,822	10,272	14,000	7,708	5,000	(9,000)
6101	PERS/Employee Contribution	28,864	24,453	41,890	14,236	22,415	(19,475)
6104	PERS Lump Sum	87,113	108,908	119,905	86,954	-	(119,905)
6105	PERS/Employer Contribution	284,414	532,093	17,578	24,771	10,745	(6,833)
6107	APPLE/EMPLYR CON	-	-	2,775	-	-	(2,775)
6109	PARS/Employer Contribution	29,451	25,718	37,405	15,007	13,105	(24,300)

CONSUMER SERVICES (Detail)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6125	FICA/Employer Contrib/Med	10,796	10,911	10,365	6,683	5,850	(4,515)
6133	Retiree Health Premium Reimb	59,966	96,091	1,800	1,238	1,800	-
6140	Life Insurance Allocation	1,465	1,523	1,470	948	960	(510)
6155	Workers' Comp Allocation	28,250	26,193	24,240	15,918	13,255	(10,985)
6160	LTD Insurance Allocation	4,389	4,182	3,905	2,681	2,565	(1,340)
6165	Unemployment Allocation	679	693	705	429	405	(300)
6175	Benefits/Flex Plan	162,903	149,889	108,420	83,322	72,280	(36,140)
	Subtotal	1,423,506	1,668,738	1,051,568	673,421	494,670	(556,898)
3140711903 Records and Collections							
6003	Salaries/Regular	688,527	782,513	1,202,630	904,395	1,177,665	(24,965)
6006	Salaries/Temp & Part-Time	46,673	80,984	80,130	77,711	25,975	(54,155)
6012	Salaries/Comp-Time	7,090	6,918	-	5,739	-	-
6015	Salaries/Vacation	78,325	60,342	-	60,674	-	-
6024	Salaries/Sick Leave	32,687	46,575	-	77,010	-	-
6027	Salaries Bereavement	4,609	1,686	-	3,388	-	-
6033	Overtime Pay/Premium	10,890	8,752	11,000	14,317	-	(11,000)
6045	Salaries/Education Incentive	3,381	3,025	1,500	2,970	3,000	1,500
6048	Salaries/Language Pay	13,417	12,559	13,050	12,752	12,000	(1,050)
6063	Salaries/Jury Duty	169	2,146	-	-	-	-
6068	Allowances/Management	-	-	-	245	-	-
6072	Salaries/Injury	1,220	694	-	22,740	-	-
6075	Vacation Pay-Off	13,208	3,308	2,500	25,901	5,000	2,500
6078	Sick Leave Pay-Off	2,114	-	500	11,216	5,000	4,500
6091	Leave Liability Adjustment	(7,463)	4,593	-	-	-	-
6101	PERS/Employee Contribution	57,101	56,628	84,170	57,908	83,900	(270)
6104	PERS Lump Sum	127,978	145,766	162,621	186,499	-	(162,621)
6105	PERS/Employer Contribution	26,277	41,858	41,385	63,098	40,270	(1,115)
6107	APPLE/EMPLYR CON	564	448	3,005	1,515	-	(3,005)
6109	PARS/Employer Contribution	60,129	56,898	81,000	56,414	52,455	(28,545)
6125	FICA/Employer Contrib/Med	14,513	16,331	22,645	19,539	22,110	(535)
6133	Retiree Health Premium Reimb	11,392	12,683	3,530	15,230	16,000	12,470
6140	Life Insurance Allocation	2,069	2,536	2,915	2,914	3,455	540
6155	Workers' Comp Allocation	35,699	40,540	50,435	47,791	48,740	(1,695)
6160	LTD Insurance Allocation	6,106	6,993	9,340	7,939	9,165	(175)
6165	Unemployment Allocation	866	976	1,565	1,191	1,525	(40)
6175	Benefits/Flex Plan	212,424	226,310	299,850	252,307	307,190	7,340
	Subtotal	1,449,966	1,622,062	2,073,771	1,931,405	1,813,450	(260,321)
3140711920 Employee Related							
6003	Salaries/Regular	62,935	92,424	128,135	118,126	138,540	10,405
6015	Salaries/Vacation	3,542	5,583	-	11,604	-	-
6024	Salaries/Sick Leave	1,530	27,045	-	-	-	-
6045	Salaries/Education	838	1,464	1,450	2,469	3,000	1,550
6101	PERS/Employee Contribution	6,549	8,894	9,005	9,278	9,560	555
6104	PERS Lump Sum	15,732	18,241	20,392	24,821	-	(20,392)
6105	PERS/Employer Contribution	5,200	3,544	4,295	4,458	4,555	260
6109	PARS/Employer	7,917	14,572	14,735	19,446	15,930	1,195
6125	FICA/Employer Contrib/Med	1,053	1,852	2,115	2,048	2,315	200
6140	Life Insurance Allocation	178	349	375	364	410	35
6155	Workers' Comp Allocation	2,754	5,068	5,185	5,313	5,660	475
6160	LTD Insurance Allocation	530	992	995	1,022	1,080	85
6165	Unemployment Allocation	64	113	145	119	160	15
6175	Benefits/Flex Plan	9,328	16,384	18,000	17,506	18,000	-
6180	Deferred Comp/Employer Paid	-	-	1,800	6,624	3,000	1,200
	Subtotal	118,149	196,525	206,627	223,197	202,210	(4,417)
PERSONNEL SUBTOTAL		3,822,213	4,348,586	4,389,361	3,650,592	3,456,915	(932,446)

CONSUMER SERVICES (Detail)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
	<u>OPERATIONS</u>						
3100000000	Consumer Services						
6399	Professional Services	15	-	-	-	-	-
	Subtotal	15	-	-	-	-	-
3140701928	Utility Board						
6235	Meetings & Conferences	2,373	1,015	2,500	1,290	2,500	-
6301	Legal Fees	8,618	7,988	18,000	10,556	18,000	-
6399	Professional Services	-	-	2,000	1,000	2,000	-
6521	Messenger Service	-	-	100	50	100	-
6539	Printing, Binding & Duplicating	-	73	250	125	250	-
6670	IT Allocation	7,888	13,142	16,500	16,500	16,500	-
	Subtotal	18,879	22,218	39,350	29,521	39,350	-
3140702920	Utility Administration						
6220	Training Schools	-	4,184	10,200	5,228	10,200	-
6215	Tuition Reimbursement	2,567	5,716	5,000	6,059	5,000	-
6230	Dues & Subscriptions	-	670	300	266	300	-
6235	Meetings & Conferences	1,086	5,455	20,550	10,408	20,550	-
6240	Mileage Reimbursement	-	-	100	50	100	-
6301	Legal Fees	-	1,400	7,110	3,555	7,110	-
6399	Professional Services/Other	278	94	15,800	7,900	15,800	-
6521	Messenger Service	-	247	250	630	250	-
6530	Office Supplies	-	4,671	4,300	4,419	4,300	-
6539	Printing, Binding & Duplicating	-	2,506	4,000	2,484	4,000	-
6570	Computer Peripherals/Misc	-	258	1,000	558	1,000	-
6572	Office Furniture & Equipment	-	407	1,000	500	1,000	-
6601	Advertising Expense	-	-	800	400	800	-
6915	Utilities/Telephone	140	3,942	2,400	2,483	2,400	-
7050	Donations/Contribution	-	-	11,855	5,928	11,855	-
	Subtotal	4,071	29,551	84,665	50,867	84,665	-
3140702921	Consumer Services - Administrative						
6201	Unifroms & Laundry	130	-	-	-	-	-
6215	Tuition Reimbursement	2,471	-	-	-	-	-
6220	Training Schools	2,595	-	-	-	-	-
6230	Dues & Subscriptions	339	-	-	-	-	-
6235	Meetings & Conferences	6,849	-	-	-	-	-
6301	Legal Fees	1,299	-	-	-	-	-
6325	Appraisal Fees	694	-	-	-	-	-
6399	Professional Services/Other	11,884	-	-	-	-	-
6493	Outside Services & Repairs	558	-	-	-	-	-
6499	Contract Services & Fees	44,493	-	-	-	-	-
6521	Messenger Service	202	-	-	-	-	-
6530	Office Supplies	3,651	-	-	-	-	-
6539	Printing, Binding & Duplicating	2,217	-	-	-	-	-
6554	Supplies/Custodial & Cleaning	219	-	-	-	-	-
6563	Supplies/Special	194	-	-	-	-	-
6564	Supplies/Medical-Dental	309	-	-	-	-	-
6570	Computer Peripherals/Misc	1,916	-	-	-	-	-
6572	Office Furniture & Equipment	349	-	-	-	-	-
6601	Advertising Expense	2,060	-	-	-	-	-
6620	Recordation Expense	202	-	-	-	-	-
6915	Utilities/Telephone	2,856	-	-	-	-	-
7050	Donations/Contribution	1,600	-	-	-	-	-
	Subtotal	87,087	-	-	-	-	-
3140702927	Utilities - Administration						
6760	Insurance Allocation	586,150	624,231	676,707	676,707	703,785	27,078
	Subtotal	586,150	624,231	676,707	676,707	703,785	27,078
3140702935	L&W Building Maintenance						
6335	Bond Processing Fees	130	-	-	-	-	-

CONSUMER SERVICES (Detail)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6430	Custodial Services	14,556	14,568	23,500	19,420	23,500	-
6480	Insurance Claims Administration	463	-	500	250	500	-
6493	Outside Services & Repairs	2,120	3,179	4,870	5,438	4,870	-
6499	Contract Services	-	44,493	45,000	44,747	45,000	-
6554	Supplies/Custodial & Cleaning	1,874	2,577	4,000	4,382	4,000	-
6563	Supplies/Special	432	3,036	2,800	1,976	2,800	-
6615	Safety & Security Services Exp	2,709	3,892	6,000	4,355	6,000	-
6564	Supplies/Medical	-	83	200	100	200	-
6805	Maintenance/Land Improvements	8,959	9,840	15,000	11,600	15,000	-
6815	Maint & Repairs/Bldgs	22,788	11,613	37,080	19,692	37,080	-
6835	Maint & Repair/Equipment	13,013	15,447	40,750	33,712	40,750	-
6840	Rent/Office Furniture & Equip	5,287	5,377	8,025	8,139	8,025	-
6904	Utilities/Other	5,389	4,360	7,000	5,430	7,000	-
	Subtotal	77,721	118,465	194,725	159,240	194,725	-
3140711000 Customer Services							
7030	Depreciation Expense	32,933	46,021	-	-	-	-
	Subtotal	32,933	46,021	-	-	-	-
3140711902 Field Services							
6201	Uniforms & Laundry	9,003	7,535	8,000	8,000	8,000	-
6235	Meetings & Conferences	2,049	-	2,000	1,143	2,000	-
6399	Professional Services	420	10,819	20,000	17,699	20,000	-
6493	Outside Services & Repairs	984	1,308	1,500	1,500	1,500	-
6539	Printing, Binding & Duplicating	167	723	1,000	1,000	1,000	-
6551	Fuel and Oil	18,223	12,161	16,250	12,393	16,250	-
6563	Supplies/Special	6,328	2,308	6,000	3,748	6,000	-
6566	Small Tools	183	164	750	492	750	-
6569	Small Equipment	2,399	7,669	8,000	4,166	8,000	-
6825	Maint & Repair / Vehicle	5,755	4,924	8,000	5,182	8,000	-
6835	Maint & Repair/Equipment	14,143	11,852	16,500	13,367	16,500	-
6915	Utilities/Telephones	6,297	18,843	9,000	19,115	12,500	3,500
	Subtotal	65,950	78,306	97,000	87,804	100,500	3,500
3140711903 Consumer Services							
6201	Uniforms & Laundry	9,495	8,079	10,500	10,500	10,500	-
6235	Meetings & Conferences	3,595	3,954	4,200	2,124	4,200	-
6325	Appraisal Fees	136	-	-	-	-	-
6399	Professional Services	2,406	4,309	20,000	20,000	20,000	-
6415	Computer Software Services	110,242	139,657	250,000	250,000	250,000	-
6493	Outside Services & Repairs	275,346	211,337	350,000	350,000	350,000	-
6518	Postage	133,572	148,860	200,000	200,000	250,000	50,000
6521	Messenger Service	165	22	115	-	115	-
6527	Supplies/Computer/Small Equipment	2,194	6,495	5,000	5,000	5,000	-
6530	Office Supplies	9,255	15,041	10,000	10,000	10,000	-
6539	Printing, Binding & Duplicating	1,496	2,097	1,500	1,500	1,500	-
6563	Supplies/Special	-	3,367	500	500	500	-
6569	Small Equipment	1,546	-	-	-	-	-
6572	Office Furniture & Equipment	539	-	1,000	1,000	1,000	-
6670	IT Allocation	707,817	689,213	904,048	844,735	1,044,750	140,702
6835	Maint & Repair/Equipment	444	923	1,000	746	1,000	-
6915	Utilities/Telephone	59,226	73,683	70,000	76,059	100,000	30,000
	Subtotal	1,317,473	1,307,037	1,827,863	1,772,164	2,048,565	220,702
3140711920 Employee Related							
6220	Training Schools	574	-	-	-	-	-
6235	Meetings & Conferences	602	-	-	-	-	-
6301	Legal Fees	309	-	-	-	-	-
6564	Supplies/Medical-Dental	746	-	-	-	-	-
	Subtotal	2,231	-	-	-	-	-
OPERATIONS SUBTOTAL		2,192,508	2,225,829	2,920,310	2,776,303	3,171,590	251,280

CONSUMER SERVICES (Detail)
EXPENDITURE DETAIL
ALL FUND 31

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>CAPITAL OUTLAY</u>							
310000000	Consumer Services						
7120	Construction & Improvements	(6,142)	(430,323)	-	-	-	-
7140	Equipment & Machinery	(36,547)	(111,462)	-	-	-	-
	Subtotal	(6,142)	(430,323)	-	-	-	-
3140702935	General Plant - Maintenance						
7135	Vehicles	-	98,697	-	-	-	-
7140	Equipment & Machinery	41,091	171,145	75,000	27,106	-	(75,000)
7142	Computer Equipment	36,727	-	2,603	-	-	(2,603)
	Subtotal	77,818	269,842	77,603	27,106	-	(77,603)
3140711903	Consumer Services						
7140	Equipment & Machinery	26,209	-	-	-	-	-
7142	Computer Equipment	-	-	30,319	30,319	-	(30,319)
	Subtotal	26,209	-	30,319	30,319	-	(30,319)
3180711903	Customer Records & Collections						
7120	Construction & Improvements	6,142	428,988	96,577	96,577	-	(96,577)
	Subtotal	6,142	428,988	96,577	96,577	-	(96,577)
CAPITAL OUTLAYS SUBTOTAL		67,480	157,045	204,499	154,002	-	(204,499)
<u>TRANSFERS OUT</u>							
3140711903	Consumer Services						
5950	Transfers Out	15,598	17,135	17,115	17,115	17,115	-
	Subtotal	15,598	17,135	17,115	17,115	17,115	-
3140711920	Employee Related Expenses						
5950	Transfers Out	418,928	465,102	527,644	527,644	576,069	48,425
	Subtotal	418,928	465,102	527,644	527,644	576,069	48,425
TRANSFERS OUT SUBTOTAL		434,526	482,237	544,759	544,759	593,184	48,425
CONSUMER SERVICE FUND TOTAL:		6,516,728	7,213,697	8,058,929	7,125,656	7,221,689	(837,240)



PROGRAM DESCRIPTION

The Water Division is responsible for supplying reliable, high quality drinking water to approximately 110,000 people in the City of Azusa and portions of Glendora, Covina, West Covina, Irwindale, and Los Angeles County. Production of water comes from groundwater wells, surface water treatment, and the purchase of treated and untreated imported water. Water is transmitted through 281 miles of pipeline to business, industrial and residential customers. The Water Division is composed of three Sections: Production, Distribution, and Administration. The Production Section operates a 12 million gallon per day (MGD) advanced membrane filtration plant treating naturally occurring and imported water from the San Gabriel River. This section operates and maintains 11 groundwater wells, 13 reservoirs, 9 booster stations, and 15 pressure regulating stations in 10 pressure zones. The Production Section consistently meets or exceeds water quality regulations, collecting and testing over 200 samples each month for analysis by an outside certified laboratory. The Distribution Section operates, maintains, and repairs over 280 miles of water pipeline from 2 to 36 inches. This section maintains approximately 24,000 service connections, several thousand valves, and over 2,400 fire hydrants. The Administration Section includes division management, support staff, and water engineering. Water Engineering provides technical and civil engineering support to the Division. They implement the Capital Improvement Program (CIP), project management, as well as material specification and design review. Engineering provides conditions of approval for all development projects, conducts plan checks, and determines utility related fees for services requested by customers. In addition, Engineering develops technical documents, including staff reports, memorandums, requests for proposals, and contracts. The Water Division team works continuously to achieve its mission of providing reliable, high quality water to its customers.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Execute safe work habits in every task performed.
- Meet or exceed all regulatory requirements for safety, water quality, and water supply.
- Provide reliable service and aesthetically pleasing water to all customers.
- Maintain high customer service standards and increase positive relationships with the public.
- Investigate and implement treatment options for new water supply sources.
- Increase the use of asset management and GIS programs to efficiently operate the water system.
- Continue to educate customers on Azusa's local hydrology and the need for continued conservation.
- Ensure water revenues are adequate for maintaining required debt coverage.

- Continue investing in the Capital Improvement Program to maintain water facilities and provide for future demand.

FY 2020-21 ACCOMPLISHMENTS

- Treated over 5 billion gallons of water for residential, business, and commercial use.
- Collected over 2,400 water quality samples throughout the distribution system to assure compliance.
- Performed timely repairs of numerous main, service, and fire hydrant leaks.
- Expanded an interactive water system map in GIS that includes underground service alerts and water quality data.
- Performed plan checks and installed fire and domestic services for new residential and commercial developments.
- Started construction on Triangle Flow Control Structure CIP.
- Started construction on W-277 Cypress Transmission Main CIP.
- Started 2020 Urban Water Management Plan Update.
- Procured a 5-year contract for an Integrated Supply System satellite warehouse.
- Completed Water Division portion of Advanced Metering Infrastructure CIP Phase 2.
- Completed Mountain Cove Reservoir Tank Mixer CIP.
- Completed Foothill & Citrus Water Main Replacement CIP.
- Completed design of North Reservoir Rehabilitation CIP.
- Completed rehabilitation of Well 7.
- Completed AWWA Water Loss Audit for 2019.
- Completed AWIA Risk and Resiliency Report and Emergency Response Plan Update.
- Completed inspection, cleaning and minor repairs of 1023 Reservoir.
- Completed motor control center replacements at Wells 4 and 5.

**WATER UTILITY
DETAILED VARIANCE EXPLANATION**

ALL FUND 32

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
<u>OPERATIONS</u>						
6215	Tuition Reimbursement	-	-	12,000	12,000	Planned reimbursement payments for the year
6231	Outside Assessments	430,000	325,000	388,120	(41,880)	Decrease in annual assessments
6301	Legal Fees	75,000	185,000	90,000	15,000	Year end est. includes unbudgeted \$100K settlement with BWI. Proposed legal fees increased due to ongoing litigation.
6320	Fiscal Agent Fees	3,000	-	-	(3,000)	No anticipated fiscal agent fees
6325	Appraisal Fees	-	-	-	-	
6340	Special Studies	24,506	15,000	100,000	75,494	Includes Cost of Service Study for FY22
6399	Professional Services	30,161	22,000	30,000	(161)	Decrease for professional services
6424	Consumer Services Allocation	4,189,137	3,771,636	3,825,930	(363,207)	55% of CS allocation
6430	Custodial Services	12,400	13,700	15,400	3,000	Increase due to Covid19 cleaning protocols
6521	Messenger Service	1,500	3,000	3,000	1,500	Increase anticipated for messaging service
6527	Supplies/Computer	8,500	4,100	10,500	2,000	Increased to replace (2) obsolete laptops for standby personnel
6530	Office Supplies	5,750	3,400	5,750	-	
6539	Printing, Binding & Duplicating	2,700	100	500	(2,200)	Decrease in Water Production printing
6551	Fuel and Oil	60,000	43,000	60,000	-	
6554	Supplies/Custodial	2,500	2,300	3,000	500	Increased cleaning requirements and expenses.
6560	Repair Parts	28,300	500	3,200	(25,100)	Decrease in repair parts activity
6563	Supplies/Special	745,500	644,700	791,000	45,500	Increased use of water work materials and supplies
6564	Supplies/Medical-Dental	2,500	2,400	2,500	-	
6566	Small Tools	7,000	2,400	4,750	(2,250)	Decrease in small tool purchases
6569	Small Equipment	16,000	9,000	14,000	(2,000)	Decrease in small equipment repair and replacements
6572	Office Furniture & Equipment	2,000	1,400	2,000	-	
6578	Const Contra/WO Labor	-	-	-	-	
6591	Water for Resale	1,000	884	1,200	200	Increase in USG-8 connection fee
6593	Water Rights Adjudicated Asse:	4,980,000	4,980,000	4,600,000	(380,000)	Reduction in replacement water expenses due to transfer of 3,359.79 AF from Azusa Valley Water Company to City of Azusa. PROPOSED Includes: Admin (\$18p/AF - \$314,500), In-Lieu (\$8p/AF - \$148,000), RDA (\$175p/AF - \$3,237,500), RW Obligation (SGV \$200p/AF - \$860,000). Totals based on estimated production of 18,500 AF and an estimated replacement obligation of 4,300 AF.
6610	Bond Administration	6,500	6,250	6,250	(250)	Decrease in interest
6633	Water Conservation Program	200,000	30,000	150,000	(50,000)	Reduced conservation expenses.
6815	Maint & Repairs/Bldgs	29,240	25,000	37,000	7,760	Increase includes \$2,586.60 property management fees and misc. repairs and expenses for 720 Gladstone.
6825	Maintenance Repair Vehicle	105,000	53,000	108,500	3,500	Increased vehicle maintenance expenses
6835	Maint & Repair/Equipment	20,500	7,000	15,000	(5,500)	Decrease in maintenance and repair expenses
6905	Utilities/Electricity	25,000	26,000	26,500	1,500	Increase in Southern California Edison electrical expenses
6910	Utilities/Natural Gas	1,000	800	1,000	-	
6915	Utilities/Telephone	28,000	22,600	27,000	(1,000)	Reduced telephone expense

**WATER UTILITY
DETAILED VARIANCE EXPLANATION**

ALL FUND 32

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
7001	Interest Expense	1,942,890	1,955,073	1,830,386	(112,504)	FY 21-22 Water bond interest payments
7005	Principal Payment	2,210,000	2,910,000	3,010,000	800,000	FY 21-22 Water bond principle payments
7009	Bank Service Charge	-	-	-	-	
7010	Franchise Fee (2%)	489,309	489,309	508,882	19,573	Increase in estimated retail revenue
7013	Water Rights Lease Expense	1,929,160	1,929,157	1,915,897	(13,263)	Leasing rights expiring, APPENDIX WORKSHEET provided
7015	Tax/Property	3,793	3,793	3,793	-	
7055	Uncollectible Accounts	36,000	5,857	-	(36,000)	Decrease due to collection restrictions

**WATER (Summary)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
6003	Salaries/Regular	1,885,753	1,935,929	2,432,930	2,062,602	2,648,745	215,815
6012	Salaries/Comp-Time	98,533	81,148	-	85,426	-	-
6015	Salaries/Vacation	71,787	63,298	-	78,811	-	-
6024	Salaries/Sick Leave	90,827	96,878	-	147,757	-	-
6027	Salaries/Bereavement	6,272	2,312	-	2,942	-	-
6030	Overtime Pay/Regular	21,445	20,682	20,000	20,715	5,000	(15,000)
6033	Overtime Pay/Premium	165,809	184,151	234,500	127,450	41,500	(193,000)
6039	Standby Pay/Premium	63,282	67,088	80,000	71,626	35,000	(45,000)
6045	Salaries/Education Incentive	17,431	16,982	18,390	23,832	23,400	5,010
6048	Salaries/Language Pay	13,200	16,166	18,000	18,959	19,200	1,200
6063	Salaries/Jury Duty	483	896	-	-	-	-
6072	Salaries/Injury	43,125	19,913	-	-	-	-
6075	Vacation Pay-Off	91,944	81,375	58,300	70,151	64,000	5,700
6078	Sick Leave Pay-Off	5,876	8,042	5,000	6,891	5,000	-
6087	Const Contra/WO Labor	(7,737)	(6,768)	-	-	-	-
6091	Leave Liability Adjustments	33,445	37,401	-	-	-	-
6095	Salary Savings	(194,004)	(688,931)	-	-	-	-
6101	PERS/Employee Contribution	127,178	119,436	170,245	128,429	187,865	17,620
6104	PERS Lump Sum	279,291	334,617	370,058	368,093	-	(370,058)
6105	PERS/Employer Contribution	379,696	676,579	81,510	129,909	89,925	8,415
6109	PARS/Employer Contribution	108,843	99,557	131,845	108,795	110,220	(21,625)
6125	FICA/Employer Contrib/Med	40,290	40,723	42,610	42,520	46,935	4,325
6133	Retiree Health Premium Reimb	83,011	118,724	6,300	18,018	19,000	12,700
6140	Life Insurance Allocation	5,335	6,066	7,060	6,693	7,780	720
6155	Workers' Comp Allocation	94,580	96,212	97,490	102,654	107,670	10,180
6160	LTD Insurance Allocation	16,207	16,790	18,675	18,526	20,605	1,930
6165	Unemployment Allocation	2,432	2,424	2,935	2,532	3,240	305
6175	Benefits/Flex Plan	450,821	433,215	511,010	445,561	545,950	34,940
6180	Deferred Comp/Employer Paid	5,220	6,469	7,740	9,026	9,300	1,560
	PERSONNEL SUBTOTAL	4,000,375	3,887,376	4,314,598	4,097,919	3,990,335	(324,263)
<u>OPERATIONS</u>							
6201	Uniforms & Laundry	15,111	19,920	25,000	21,200	25,000	-
6215	Tuition Reimbursement	3,836	-	-	-	12,000	12,000
6220	Training Schools	9,364	3,576	10,000	6,000	10,000	-
6230	Dues & Subscriptions	29,641	37,511	37,000	35,274	37,000	-
6231	Outside Assessments	327,243	324,705	430,000	325,000	388,120	(41,880)
6235	Meetings & Conferences	3,783	4,860	16,600	4,000	16,600	-
6253	Licenses/Certifications	2,829	2,567	4,000	1,300	4,000	-
6301	Legal Fees	41,076	60,913	75,000	185,000	90,000	15,000
6320	Fiscal Agent Fees	-	-	3,000	-	-	(3,000)
6340	Special Studies	18,140	17,994	24,506	15,000	100,000	75,494
6345	Program Consultants	4,800	-	-	-	-	-
6399	Professional Services	18,110	2,176	30,161	22,000	30,000	(161)
6423	Administrative Allocation	916,732	947,434	1,429,235	1,429,235	1,999,765	570,530
6424	Consumer Services Allocation	3,541,732	3,261,176	4,189,137	3,771,636	3,825,930	(363,207)
6430	Custodial Services	6,924	7,297	12,400	13,700	15,400	3,000
6493	Outside Services & Repairs	981,159	635,995	740,058	615,000	740,058	-
6521	Messenger Service	404	410	1,500	3,000	3,000	1,500
6527	Supplies/Computer	5,758	3,342	8,500	4,100	10,500	2,000
6530	Office Supplies	7,457	8,066	5,750	3,400	5,750	-
6539	Printing, Binding & Duplicating	649	526	2,700	100	500	(2,200)
6551	Fuel and Oil	62,306	47,751	60,000	43,000	60,000	-
6554	Supplies/Custodial	1,863	1,816	2,500	2,300	3,000	500
6560	Repair Parts	52	-	28,300	500	3,200	(25,100)
6563	Supplies/Special	670,348	707,667	745,500	644,700	791,000	45,500

WATER (Summary)
EXPENDITURE DETAIL
ALL FUND 32

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6564	Supplies/Medical-Dental	2,306	1,927	2,500	2,400	2,500	-
6566	Small Tools	9,200	3,891	7,000	2,400	4,750	(2,250)
6569	Small Equipment	28,038	7,229	16,000	9,000	14,000	(2,000)
6572	Office Furniture & Equipment	269	-	2,000	1,400	2,000	-
6578	Const Contra/WO Labor	(33,674)	(94,792)	-	-	-	-
6591	Water for Resale	793	870	1,000	884	1,200	200
6593	Water Rights Adjudicated Assessment	3,488,972	4,216,261	4,980,000	4,980,000	4,600,000	(380,000)
6601	Advertising Expense	3,101	3,288	4,000	3,500	4,000	-
6605	Filing Costs	2,160	5,160	20,000	13,000	20,000	-
6610	Bond Administration	6,250	6,250	6,500	6,250	6,250	(250)
6631	Firework Related Expenses	-	-	-	-	-	-
6633	Water Conservation Program	50,303	31,966	200,000	30,000	150,000	(50,000)
6801	Rent/Land	7,830	5,220	6,000	5,000	6,000	-
6805	Maintenance/Land Improvements	31,993	66,810	65,474	44,000	65,474	-
6815	Maint & Repairs/Bldgs	14,410	3,106	29,240	25,000	37,000	7,760
6825	Maintenance Repair Vehicle	73,120	113,163	105,000	53,000	108,500	3,500
6830	Rent/Equipment	10,254	-	2,000	-	2,000	-
6835	Maint & Repair/Equipment	9,776	2,632	20,500	7,000	15,000	(5,500)
6850	Lease Payments	6,506	3,317	10,553	3,626	10,553	-
6904	Utilities/Other	1,106,250	1,005,008	1,200,000	1,200,000	1,200,000	-
6905	Utilities/Electricity	16,439	17,674	25,000	26,000	26,500	1,500
6910	Utilities/Natural Gas	886	819	1,000	800	1,000	-
6915	Utilities/Telephone	23,534	22,391	28,000	22,600	27,000	(1,000)
7001	Interest Expense	2,319,474	1,766,514	1,942,890	1,955,073	1,830,386	(112,504)
7005	Principal Payment	2,025,000	2,120,000	2,210,000	2,910,000	3,010,000	800,000
7010	Franchise Fee (2%)	425,401	443,650	489,309	439,942	478,111	(11,198)
7013	Water Rights Lease Expense	1,760,004	1,875,000	1,929,160	1,929,157	1,915,897	(13,263)
7015	Tax/Property	2,604	3,058	3,793	3,793	3,793	-
7030	Depreciation Expense	3,770,183	3,811,721	-	-	-	-
7055	Uncollectible Accounts	25,008	14,595	36,000	5,857	-	(36,000)
7065	Depreciation Expense	(2,899)	(7,109)	-	-	-	-
7099	Miscellaneous	(5,411)	6,466	-	-	-	-
OPERATIONS SUBTOTAL		21,847,396	21,551,785	21,223,766	20,825,126	21,712,737	488,971
CAPITAL OUTLAY							
7125	Bldgs/Min Improvements/Remod	-	551	199,449	-	-	(199,449)
7130	Structures/Other	(13,210)	207,772	3,478,830	2,050,000	-	(3,478,830)
7135	Vehicles	32,391	-	226,664	226,664	-	(226,664)
7140	Equipment & Machinery	(58,637)	821,205	3,430,513	1,162,018	-	(3,430,513)
7143	Computer Softwares	62,381	11,931	402,014	81,957	357,500	(44,514)
7145	Lines, Mains&Swr	228,829	-	6,898,650	3,700,000	-	(6,898,650)
CAPITAL OUTLAY SUBTOTAL		251,754	1,041,459	14,636,120	7,220,639	357,500	(14,278,620)
TRANSFERS OUT							
5950	Transfer Out	250,943	739,584	526,635	526,635	526,635	-
TRANSFERS OUT SUBTOTAL		250,943	739,584	526,635	526,635	526,635	-
WATER FUND TOTAL:		26,350,469	27,220,204	40,701,119	32,670,319	26,587,207	(14,113,912)

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
<u>PERSONNEL</u>							
3240721000	City Water						
6087	Const Contra/WO Labor	(7,737)	(6,768)	-	-	-	-
	Subtotal	(7,737)	(6,768)	-	-	-	-
3240721790	Supervision & Engineering						
6003	Salaries/Regular	370,922	387,852	443,460	411,851	469,310	25,850
6012	Salaries/Comp-Time	5,431	4,889	-	1,592	-	-
6015	Salaries/Vacation	6,385	13,464	-	13,943	-	-
6024	Salaries/Sick Leave	20,679	20,579	-	19,035	-	-
6027	Salaries/Bereavement	785	2,312	-	-	-	-
6033	Overtime Pay/Premium	1,452	1,361	5,500	59	1,500	(4,000)
6045	Salaries/Education Incentive	1,888	2,005	3,690	5,110	5,700	2,010
6048	Salaries/Language Pay	2,400	4,242	4,800	5,894	6,000	1,200
6063	Salaries/Jury Duty	-	535	-	-	-	-
6075	Vacation Pay-Off	2,997	3,170	3,300	8,581	4,000	700
6091	Leave Liability Adjustments	33,445	37,401	-	-	-	-
6095	Salary Savings	(85,319)	(688,931)	-	-	-	-
6101	PERS/Employee Contribution	19,457	20,620	31,435	21,574	32,515	1,080
6104	PERS Lump Sum	51,563	62,120	69,470	67,922	-	(69,470)
6105	PERS/Employer Contribution	17,925	22,255	15,020	26,042	15,530	510
6109	PARS/Employer Contribution	16,283	17,611	17,460	18,962	19,155	1,695
6125	FICA/Employer Contrib/Med	6,331	6,892	7,560	7,276	8,095	535
6133	Retiree Health Premium Reimb	21,045	20,050	-	14,685	15,000	15,000
6140	Life Insurance Allocation	1,014	1,200	1,310	1,259	1,390	80
6155	Workers' Comp Allocation	16,370	17,789	18,080	18,403	19,240	1,160
6160	LTD Insurance Allocation	3,152	3,398	3,455	3,533	3,655	200
6165	Unemployment Allocation	376	409	520	435	555	35
6175	Benefits/Flex Plan	50,775	56,292	77,400	60,171	77,400	-
6180	Deferred Comp/Employer Paid	5,220	6,469	6,540	9,026	9,300	2,760
	Subtotal	570,574	23,985	709,000	715,354	688,345	(20,655)
3240722700	Water Production						
6003	Salaries/Regular	595,971	556,314	692,990	644,471	802,825	109,835
6012	Salaries/Comp-Time	22,079	29,899	-	23,387	-	-
6015	Salaries/Vacation	25,765	10,887	-	12,152	-	-
6024	Salaries/Sick Leave	9,817	17,500	-	26,468	-	-
6027	Salaries/Bereavement	1,384	-	-	975	-	-
6030	Overtime Pay/Regular	4,447	6,181	5,000	1,951	5,000	-
6033	Overtime Pay/Premium	17,051	41,589	40,000	17,022	40,000	-
6039	Standby Pay/Premium	22,164	29,598	40,000	29,179	35,000	(5,000)
6045	Salaries/Education Incentive	8,100	6,853	6,300	10,021	9,300	3,000
6048	Salaries/Language Pay	3,600	3,630	3,600	3,906	6,000	2,400
6063	Salaries/Jury Duty	483	-	-	-	-	-
6075	Vacation Pay-Off	22,209	51,488	25,000	30,997	30,000	5,000
6078	Sick Leave Pay-Off	5,876	8,042	5,000	3,998	5,000	-
6101	PERS/Employee Contribution	46,897	41,122	48,395	45,649	57,490	9,095
6104	PERS Lump Sum	82,572	97,571	104,673	104,636	-	(104,673)
6105	PERS/Employer Contribution	315,184	595,739	23,170	35,272	27,510	4,340
6109	PARS/Employer Contribution	38,406	32,542	34,920	37,144	42,330	7,410
6125	FICA/Employer Contrib/Med	12,213	12,346	11,790	13,079	14,200	2,410
6140	Life Insurance Allocation	1,656	1,712	1,940	2,021	2,365	425
6155	Workers' Comp Allocation	27,820	26,943	26,830	30,591	32,730	5,900
6160	LTD Insurance Allocation	4,965	4,688	5,135	5,566	6,240	1,105
6165	Unemployment Allocation	740	746	820	777	985	165
6175	Benefits/Flex Plan	142,753	128,452	144,490	143,018	161,360	16,870
6180	Deferred Comp/Employer Paid	-	-	1,200	-	-	(1,200)
	Subtotal	1,412,152	1,703,841	1,221,253	1,222,278	1,278,335	57,082
3240723750	Water Distribution-Personnel						
6003	Salaries/Regular	918,859	991,763	1,296,480	1,006,280	1,376,610	80,130
6012	Salaries/Comp-Time	71,023	46,359	-	60,447	-	-
6015	Salaries/Vacation	39,637	38,947	-	52,716	-	-
6024	Salaries/Sick Leave	60,332	58,799	-	102,254	-	-
6027	Salaries/Bereavement	4,103	-	-	1,967	-	-

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6030	Overtime Pay/Regular	16,998	14,501	15,000	18,765	-	(15,000)
6033	Overtime Pay/Premium	147,307	141,202	189,000	110,369	-	(189,000)
6039	Standby Pay/Premium	41,118	37,491	40,000	42,447	-	(40,000)
6045	Salaries/Education Incentive	7,443	8,124	8,400	8,701	8,400	-
6048	Salaries/Language Pay	7,200	8,294	9,600	9,159	7,200	(2,400)
6063	Salaries/Jury Duty	-	362	-	-	-	-
6072	Salaries/Injury	43,125	19,913	-	-	-	-
6075	Vacation Pay-Off	66,738	26,718	30,000	30,572	30,000	-
6078	Sick Leave Pay-Off	-	-	-	2,893	-	-
6095	Salary Savings	(108,684)	-	-	-	-	-
6101	PERS/Employee Contribution	60,823	57,694	90,415	61,207	97,860	7,445
6104	PERS Lump Sum	145,156	174,926	195,915	195,535	-	(195,915)
6105	PERS/Employer Contribution	46,587	58,586	43,320	68,594	46,885	3,565
6109	PARS/Employer Contribution	54,154	49,404	79,465	52,690	48,735	(30,730)
6125	FICA/Employer Contrib/Med	21,747	21,485	23,260	22,165	24,640	1,380
6133	Retiree Health Premium Reimb	61,966	98,674	6,300	3,333	4,000	(2,300)
6140	Life Insurance Allocation	2,664	3,155	3,810	3,413	4,025	215
6155	Workers' Comp Allocation	50,390	51,479	52,580	53,660	55,700	3,120
6160	LTD Insurance Allocation	8,090	8,704	10,085	9,427	10,710	625
6165	Unemployment Allocation	1,316	1,270	1,595	1,321	1,700	105
6175	Benefits/Flex Plan	257,294	248,471	289,120	242,372	307,190	18,070
	Subtotal	2,025,386	2,166,319	2,384,345	2,160,286	2,023,655	(360,690)
	PERSONNEL SUBTOTAL	4,000,375	3,887,376	4,314,598	4,097,919	3,990,335	(324,263)
	<u>OPERATIONS</u>						
3200000000	Water						
7025	Overhead Expense	(194,004)	(688,931)	-	-	-	-
7030	Depreciation Expense	(22,363)	-	-	-	-	-
	Subtotal	(216,367)	(688,931)	-	-	-	-
3240721000	Water- Customer Installations						
6578	Const Contra/WO Equip & S	(33,674)	(94,792)	-	-	-	-
7030	Depreciation Expense	24,536	31,766	-	-	-	-
7065	Depreciation Expense	(2,899)	(7,109)	-	-	-	-
	Subtotal	(12,037)	(70,135)	-	-	-	-
3240721503	Water Depreciation						
7030	Depreciation Expense	3,768,010	3,779,955	-	-	-	-
	Subtotal	3,768,010	3,779,955	-	-	-	-
3240721507	Taxes and Fees						
7010	Franchise Fee (2%)	425,401	443,650	489,309	439,942	478,111	(11,198)
7015	Tax/Property	2,604	3,058	3,793	3,793	3,793	-
	Subtotal	428,004	446,708	493,102	443,735	481,904	(11,198)
3240721530	Debt Service						
7001	Interest Expense	2,319,474	1,766,514	1,942,890	1,955,073	1,830,386	(112,504)
7005	Principal Expense	2,025,000	2,120,000	2,210,000	2,910,000	3,010,000	800,000
	Subtotal	4,344,474	3,886,514	4,152,890	4,865,073	4,840,386	687,496
3240721790	Supervision & Engineering						
6215	Tuition Reimbursement	-	-	-	-	12,000	12,000
6220	Training Schools	-	515	1,000	500	1,000	-
6230	Dues & Subscriptions	38	33,195	37,000	35,000	37,000	-
6235	Meetings & Conferences	90	1,953	5,000	2,000	5,000	-
6253	Licenses/Certificates	-	285	1,000	500	1,000	-
6301	Legal Fees	609	61,829	75,000	185,000	90,000	15,000
6320	Fiscal Agent Fees	-	-	3,000	-	-	(3,000)
6340	Special Studies	-	17,994	24,506	15,000	100,000	75,494
6399	Professional Services/Other	18,110	2,176	30,161	22,000	30,000	(161)
6423	Administrative Allocation	916,732	947,434	1,429,235	1,429,235	1,999,765	570,530
6424	Consumer Services Allocation	3,541,732	3,261,176	4,189,137	3,771,636	3,825,930	(363,207)
6521	Messenger Service	115	218	1,500	3,000	3,000	1,500
6527	Supplies/Computer/Small Equip	-	-	500	100	500	-

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6530	Office Supplies	-	1,852	1,000	400	1,000	-
6539	Printing, Binding & Duplicating	-	-	500	100	500	-
6551	Fuel and Oil	-	47,751	60,000	43,000	60,000	-
6563	Supplies/Special	8	21	1,500	200	1,000	(500)
6601	Advertising Expense	3,101	3,288	4,000	3,500	4,000	-
6610	Bond Administration	6,250	6,250	6,500	6,250	6,250	(250)
6825	Maintenance & Repair/Vehicle	-	-	500	100	500	-
6850	Lease Payments	-	3,331	10,553	3,626	10,553	-
6915	Utilities/Telephone	91	197	2,000	600	1,000	(1,000)
7025	Overhead Expense	85,319	688,931	-	-	-	-
7055	Uncollectible Accounts	-	-	36,000	-	-	(36,000)
	Subtotal	4,572,196	5,078,396	5,919,592	5,521,746	6,189,998	270,406
3240721791	Water Conservation						
6215	Tuition Reimbursement	3,836	-	-	-	-	-
6230	Dues & Subscriptions	4,478	4,317	-	274	-	-
6235	Meetings & Conferences	20	197	-	-	-	-
6539	Printing, Binding & Duplicating	112	42	-	-	-	-
6633	Water Conservation Program	50,303	31,966	200,000	30,000	150,000	(50,000)
7055	Uncollectible Accounts	25,008	14,595	-	5,857	-	-
	Subtotal	83,758	51,116	200,000	36,131	150,000	(50,000)
3240721792	Office Supplies & Other Expenses						
6530	Office Supplies	730	(22)	-	-	-	-
6915	Utilities/Telephone	1,167	-	-	-	-	-
	Subtotal	1,897	(22)	-	-	-	-
3240721795	Employee Related						
6201	Uniforms & Laundry	14,876	235	-	-	-	-
6220	Training Schools	9,364	-	-	-	-	-
6230	Dues & Subscriptions	25,125	-	-	-	-	-
6235	Meetings & Conferences	1,371	-	-	-	-	-
6253	Licenses/Certifications	2,829	-	-	-	-	-
6563	Supplies/Special	1,263	-	-	-	-	-
6564	Supplies/Medical-Dental	2,306	-	-	-	-	-
	Subtotal	57,134	235	-	-	-	-
3240721798	Outside Services						
6301	Legal Fees	40,467	(917)	-	-	-	-
6340	Special Studies	18,140	-	-	-	-	-
6345	Program Consultants	4,800	-	-	-	-	-
	Subtotal	63,407	(917)	-	-	-	-
3240721903	Fleet Maintenance						
6493	Outside Services & Repairs	1,017	-	-	-	-	-
6551	Fuel and Oil	62,306	-	-	-	-	-
6825	Maintenance & Repair/Vehicle	73,107	105	-	-	-	-
6835	Maint & Repair/Equipment	732	-	-	-	-	-
6850	Lease Payments	6,506	(14)	-	-	-	-
	Subtotal	143,668	91	-	-	-	-
3240722701	Water Production						
6201	Uniforms & Laundry	-	7,185	8,000	7,200	8,000	-
6220	Training Schools	-	907	3,000	2,500	3,000	-
6235	Meetings & Conferences	1,695	1,101	5,600	1,000	5,600	-
6253	License & Conferences	-	250	1,000	300	1,000	-
6430	Custodial Services	-	2,926	5,000	7,700	8,000	3,000
6493	Outside Services & Repairs	71,053	281,193	357,058	260,000	357,058	-
6521	Messenger Service	259	192	-	-	-	-
6527	Supplies/Computer/Small Equip	2,681	387	3,000	500	5,000	2,000
6530	Office Supplies	2,449	2,064	2,000	800	2,000	-
6539	Printing, Binding & Duplicating	340	-	2,000	-	-	(2,000)
6554	Supplies/Custodial Services	-	500	1,000	500	1,000	-
6560	Repairs Parts	-	-	100	-	-	(100)
6563	Supplies/Special	-	370,446	362,250	360,000	385,000	22,750

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6564	Supplies/Medical-Dental	-	-	1,250	1,200	1,250	-
6566	Small Tools	885	520	1,500	600	1,000	(500)
6569	Small Equipment	-	2,873	11,750	3,000	8,000	(3,750)
6572	Office Furniture & Equipment	-	-	1,000	800	1,000	-
6805	Maintenance/Land Improvement	-	23,938	30,000	20,000	30,000	-
6815	Maintenance & Repair/Bldgs	-	1,491	11,500	8,000	15,000	3,500
6825	Maintenance & Repair/Vehicles	-	7,034	4,500	7,900	8,000	3,500
6830	Rent/Equipment	10,254	-	500	-	500	-
6904	Utilities/Other	-	1,005,008	1,200,000	1,200,000	1,200,000	-
6905	Utilities/Electricity	-	17,674	25,000	26,000	26,500	1,500
6910	Utilities/Natural Gas	-	819	1,000	800	1,000	-
6915	Utilities/Telephone	12,348	11,935	15,000	13,000	15,000	-
	Subtotal	101,964	1,738,443	2,053,008	1,921,800	2,082,908	29,900
3240722704	Purchased Water						
6231	Outside Assessments	327,243	324,705	430,000	325,000	388,120	(41,880)
6493	Outside Services & Repairs	337,511	-	-	-	-	-
6563	Supplies/Special	5,224	-	100,000	-	100,000	-
6591	Water for Resale	793	870	1,000	884	1,200	200
6593	Water Rights Adjud Assessments	3,488,972	4,216,261	4,980,000	4,980,000	4,600,000	(380,000)
7013	Water Rights Lease Expense	1,760,004	1,875,000	1,929,160	1,929,157	1,915,897	(13,263)
	Subtotal	5,919,747	6,416,836	7,440,160	7,235,041	7,005,217	(434,943)
3240722707	Prod-Structures & Improvements						
6493	Outside Services & Repairs	4,818	-	-	-	-	-
6563	Supplies/Special	207	-	-	-	-	-
6569	Small Equipment	128	-	-	-	-	-
6805	Maintenance/Land Improvements	26,267	-	-	-	-	-
6815	Maint & Repairs/Bldgs	24	-	-	-	-	-
	Subtotal	31,444	-	-	-	-	-
3240722708	Maintenance of Reservoirs						
6493	Outside Services & Repairs	16,442	1,400	-	-	-	-
6563	Supplies/Special	1,580	-	-	-	-	-
	Subtotal	18,022	1,400	-	-	-	-
3240722711	Maintenance of Wells						
6493	Outside Services & Repairs	59,274	-	-	-	-	-
6563	Supplies/Special	4,353	-	-	-	-	-
6569	Small Equipment	4,953	-	-	-	-	-
	Subtotal	68,579	-	-	-	-	-
3240722726	Prod-Fuel/Power Purchase						
6904	Utilities/Other	1,106,250	-	-	-	-	-
6905	Utilities/Electricity	16,439	-	-	-	-	-
6910	Utilities/Natural Gas	886	-	-	-	-	-
	Subtotal	1,123,575	-	-	-	-	-
3240722732	Maintenance of Pumps/Boosters						
6493	Outside Services & Repairs	79,775	-	-	-	-	-
6560	Repair Parts	52	-	-	-	-	-
6563	Supplies/Special	7,265	-	-	-	-	-
	Subtotal	87,092	-	-	-	-	-
3240722744	Prod-Chemicals & Filters						
6563	Supplies/Special	249,658	-	-	-	-	-
	Subtotal	249,658	-	-	-	-	-
3240722747	Prod-Filtration Plant						
6430	Custodial Services	4,036	-	-	-	-	-
6493	Outside Services & Repairs	27,277	-	-	-	-	-
6530	Office Supplies	46	-	-	-	-	-
6554	Supplies/Custodial	568	-	-	-	-	-

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6563	Supplies/Special	10,731	-	-	-	-	-
6815	Maint & Repairs/Bldgs	2,418	-	-	-	-	-
	Subtotal	45,076	-	-	-	-	-
3240722748	Maintenance of Water Treatment Equipment						
6493	Outside Services & Repairs	48,314	-	-	-	-	-
6563	Supplies/Special	22,689	-	-	-	-	-
6569	Small Equipment	18,245	-	-	-	-	-
	Subtotal	89,248	-	-	-	-	-
3240723750	Water Distribution						
7025	Overhead Expense	108,684	-	-	-	-	-
	Subtotal	108,684	-	-	-	-	-
3240723751	Water Distribution-Sup & Eng						
6201	Uniforms & Laundry	235	12,500	17,000	14,000	17,000	-
6220	Training Schools	-	2,154	6,000	3,000	6,000	-
6235	Meetings & Conferences	607	1,609	6,000	1,000	6,000	-
6253	Licenses/Certifications	-	2,032	2,000	500	2,000	-
6430	Custodial Services	-	4,371	7,400	6,000	7,400	-
6493	Outside Services & Repairs	33,862	352,325	363,000	345,000	363,000	-
6521	Messenger Service	31	-	-	-	-	-
6527	Supplies/Computer	3,077	2,955	5,000	3,500	5,000	-
6530	Office Supplies	4,232	4,172	2,750	2,200	2,750	-
6539	Printing, Binding & Duplicating	196	484	200	-	-	(200)
6554	Supplies/Custodi	-	1,316	1,500	1,800	2,000	500
6560	Repair Parts	-	-	25,000	-	-	(25,000)
6563	Supplies/Special	167	336,391	280,000	280,000	300,000	20,000
6564	Supplies/Medical-Dental	-	1,927	1,250	1,200	1,250	-
6566	Small Tools	-	2,458	4,500	1,000	2,750	(1,750)
6569	Small Equipment	-	4,355	4,250	6,000	6,000	1,750
6572	Office Furniture & Equipment	269	-	1,000	600	1,000	-
6605	Filing Costs	-	5,160	20,000	13,000	20,000	-
6801	Rent/Land	-	5,220	6,000	5,000	6,000	-
6805	Maintenance/Land Improvements	-	32,333	35,474	24,000	35,474	-
6815	Maint & Repairs/Bldgs	-	1,615	17,740	17,000	22,000	4,260
6825	Maintenance & Repair/Vehicle	13	106,025	100,000	45,000	100,000	-
6830	Rent/Equipment	-	-	1,500	-	1,500	-
6835	Maint & Repair/Equipment	-	2,632	20,500	7,000	15,000	(5,500)
6915	Utilities/Telephone	9,927	10,258	11,000	9,000	11,000	-
	Subtotal	52,617	892,292	939,064	785,800	933,124	(5,940)
3240723753	Transmission & Distribution Lines						
6563	Supplies/Special	234	-	-	-	-	-
	Subtotal	234	-	-	-	-	-
3240723754	Meter						
6563	Supplies/Special	47,641	-	-	-	-	-
	Subtotal	47,641	-	-	-	-	-
3240723759	T&D-Structures & Improvements						
6430	Custodial Services	2,888	-	-	-	-	-
6493	Outside Services & Repairs	654	-	-	-	-	-
6554	Supplies/Custodial	1,295	-	-	-	-	-
6563	Supplies/Special	185	-	-	-	-	-
6805	Maintenance/Land Improvements	5,726	10,539	-	-	-	-
6815	Maint & Repairs/Bldgs	11,968	-	-	-	-	-
	Subtotal	22,717	10,539	-	-	-	-
3240723761	T&D-Maintenance of Mains						
6493	Outside Services & Repairs	293,841	-	-	-	-	-
6563	Supplies/Special	310,436	-	-	-	-	-
6566	Small Tools	539	-	-	-	-	-
6569	Small Equipment	4,712	-	-	-	-	-
6605	Filing Costs	2,160	-	-	-	-	-

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
6801	Rent/Land	7,830	-	-	-	-	-
6835	Maint & Repair/Equipment	6,311	-	-	-	-	-
	Subtotal	625,829	-	-	-	-	-
3240723763	Maintenance of Services						
6560	Repair Parts	-	-	-	-	-	-
6563	Supplies/Special	8,708	-	-	-	-	-
6566	Small Tools	1,093	-	-	-	-	-
6835	Maint & Repair/Equipment	2,733	-	-	-	-	-
	Subtotal	12,533	-	-	-	-	-
3240723764	Water Meter Maintenance						
6493	Outside Services & Repairs	7,320	1,078	20,000	10,000	20,000	-
6560	Repair Parts	-	-	3,200	500	3,200	-
6563	Supplies/Special	-	809	1,750	4,500	5,000	3,250
6566	Small Tools	6,682	912	1,000	800	1,000	-
	Subtotal	14,002	2,799	25,950	15,800	29,200	3,250
3280000721	Maintenance of Miscellaneous Plants						
7099	Miscellaneous	(5,411)	6,466	-	-	-	-
	Subtotal	(5,411)	6,466	-	-	-	-
	OPERATIONS SUBTOTAL	21,847,396	21,551,785	21,223,766	20,825,126	21,712,737	488,971
	CAPITAL OUTLAY						
3200000000	Water						
7130	Structures/Other	(1,399,102)	(415,480)	-	-	-	-
7135	Vehicles	(149,095)	(170,242)	-	-	-	-
7140	Equip & Machinery	(355,006)	(5,167,071)	-	-	-	-
7145	Lines, Mains&Swr	(156,611)	(93,879)	-	-	-	-
	Subtotal	(2,059,813)	(5,846,671)	-	-	-	-
3240721903	General Plant						
7135	Vehicles	32,391	-	-	-	-	-
	Subtotal	32,391	-	-	-	-	-
3240722700	Water Production						
7135	Vehicles	-	-	97,484	97,484	-	(97,484)
	Subtotal	-	-	97,484	97,484	-	(97,484)
3240723751	Water Distribution-Sup & Eng						
7135	Vehicles	149,095	170,242	129,180	129,180	-	(129,180)
7140	Equip & Machinery	-	-	57,330	57,330	-	(57,330)
	Subtotal	149,095	170,242	186,510	186,510	-	(186,510)
	CIP PROJECTS						
3280000721	CIP/Water						
7125	Bldgs/Min Improvements/Remod	-	551	199,449	-	-	(199,449)
7130	Structures/Other	1,385,892	623,252	3,478,830	2,050,000	-	(3,478,830)
7140	Equip & Machinery	296,368	5,988,275	3,373,183	1,104,688	-	(3,373,183)
7143	Computer Software	62,381	11,931	402,014	81,957	357,500	(44,514)
7145	Lines, Mains&Swr	385,440	93,879	6,898,650	3,700,000	-	(6,898,650)
	Subtotal	2,130,082	6,717,888	14,352,126	6,936,645	357,500	(13,994,626)
	CAPITAL OUTLAY SUBTOTAL	251,754	1,041,459	14,636,120	7,220,639	357,500	(14,278,620)
	TRANSFERS OUT						
3200000000	Water						
5950	Transfer Out	225,000	714,309	500,000	500,000	500,000	-
	Subtotal	225,000	714,309	500,000	500,000	500,000	-
3240722701	Production						
5950	Transfer Out	8,450	7,715	9,245	9,245	9,245	-

**WATER (Details)
EXPENDITURE DETAIL
ALL FUND 32**

Acct. #	DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE
	Subtotal	8,450	7,715	9,245	9,245	9,245	-
3240723750	Transmission/Distribution						
5950	Transfer Out	17,493	17,560	17,390	17,390	17,390	-
	Subtotal	17,493	17,560	17,390	17,390	17,390	-
	TRANSFERS OUT SUBTOTAL	250,943	739,584	526,635	526,635	526,635	-
	WATER FUND TOTAL:	26,350,469	27,220,204	40,701,119	32,670,319	26,587,207	(14,113,912)



PROGRAM DESCRIPTION

Electric Utility consists of Power Resources Management, Engineering, and Operations.

Power Resources Management is responsible for short-term, mid-term, and long-term power resource planning and procurement; short-term and mid-term power resource optimization, trading, and scheduling; after-the-fact energy accounting and financial settlements with the California Independent System Operator (CAISO) and various trading counterparties; power and capacity contract origination and negotiation, and all wholesale transactions bill and invoice processing; NERC/WECC compliance; participation in all pertinent state and federal regulatory processes; representing City's interest in various industry forums; regulatory compliance and associated monitoring and reporting, including state Renewable Portfolio Standard (RPS), Greenhouse Gases (GHG) regulation, and new federal Environmental Protection Agency's (EPA) rules for existing power plants; all financial planning associated with power resources and transmission management; power resource and transmission asset and contract management; and special projects.

Engineering is responsible for planning, engineering, project management, and construction of budgeted utility capital improvement projects, determining standard methods of construction, and providing overall utility business/technical support and interaction with customers or other governmental agencies doing electric service related projects within the City. Engineering is also responsible for determining and imposing utility related fees or charges necessary for utility requested services by customers. Finally, Engineering provides overall technical support and functional supervision to field operations to ensure that customer utility services or improvements are constructed in compliance with approved plans or specifications.

Electric Operations manages the safe and reliable distribution of electric power from Azusa's Substations through the electric distribution system to homes, businesses, and industries. Electric Operations is responsible for construction, maintenance, and operation of the electric distribution system and compliance with the various State of California General Orders governing construction, inspection, and maintenance of those facilities: General Order 95 Rules for Overhead Line Construction, General Order 128 Rules for Construction of Underground Electric Supply and Communications Systems, General Order 165 Inspection Cycles for Electric Distribution Facilities, and General Order 174 Rules for Electric Utility Substations.

FY 2021-22 STRATEGIC GOALS AND OBJECTIVES

- Implement planning, design, and construction of a Bus Tie and provision for a future circuit breaker in the Azusa Substation.
- Complete implementation of AMI electric meters.
- Prepare full operational integration, scheduling, and settlement of new wind energy expected to operate in 2022 with the California Independent System Operator.
- Assess new generation profile with new wind resource to comply with resource adequacy targets
- Ensure adequate and least cost electric power resources to serve the community while complying with NERC, WECC, CAISO, CARB and CEC regulations.
- Engineer/Procure/Construct main feeder line extensions for new commercial and mix use developments.
- Improve system reliability and operational efficiency by reconfiguring distribution feeders to balance distribution system loads.
- Prepare and implement Wildfire Mitigation Plan to comply with SB901 and AB1054 by replacing bare 12KV distribution aerial lines with insulated wires, and conventional protective fuses with non-impulsive ones in very high fire hazard severity zones.
- Continue tree trimming program near power lines to sustain system reliability.
- Adhere to General Order 165/95 compliance requirements for Electric Distribution System.
- Develop program to systematically replace existing HPS Street Lights with new LED Street Light Fixtures.
- Develop and implement Azusa Electric Facility Mapping (AEFM) system in collaborating with GIS Staff. AEFM provides staff additional tools to maintain Electric distribution system efficiently
- Conduct Arc Flash study for City's owned and operated electric equipment/facilities to further improve safety practice.

FY 2020-21 ACCOMPLISHMENTS

- Obtained APPA Certificate of Excellence in Reliability (2017).
- Completed safety inspections of various utility lines and equipment using infrared scan and ultrasound.
- Completed CPUC Audit Report on Various General Order Inspections.
- Completed multiple joint pole replacements at various locations with Southern California Edison.
- Met CARB compliance standards for safety regulations reporting requirements - SF6.
- Secured California Energy Commission grant award to install DC Fast Charge EV Public Charging Station at Citrus Crossing Shopping Center.
- Continued making progress toward the Renewable Portfolio Standard goals via new renewable project contract.
- Achieved SBX1 2 (Renewable Portfolio Standard) compliance (+33% RPS).
- Achieved annual AB32 (Greenhouse gas/cap-and-trade) compliance target.
- Completed phase 2 AMI meter installations.
- Completed review of AB2514 energy storage project targets.

- Created an Electric Troubleshooter position in Electric Operations unit to enhance response time during outage.
- Replaced 3 spans of open conductors 12 KV lines with 240 V insulated triplex to remove risk of wildfire in the Calfire Chaparral area.

**ELECTRIC UTILITY
DETAILED VARIANCE EXPLANATION**

ALL FUND 33

ACCT #	DESCRIPTION	REVISED 20-21	YEAR END EST 20-21	PROPOSED 21-22	VARIANCE	EXPLANATION
	<u>OPERATIONS</u>					
6220	Training Schools	33,500	22,672	34,500	1,000	Increase in training costs
6340	Special Studies	181,590	118,032	230,000	48,410	Cost of Service study to be performed
6424	Consumer Services Allocation	3,427,475	3,085,884	3,130,306	(297,169)	Decreased in Consumer Service operations
6493	Outside Services & Repairs	5,169,924	4,324,455	5,551,139	381,215	Increase to WCA line clearing and tree trimming
6521	Messenger Service	1,100	1,922	2,300	1,200	Increase in postal costs for meters
6563	Supplies/Special	37,571	39,401	52,300	14,729	BPO with Tool Shack and CED
6590	Electricity For Resale	19,721,376	16,500,000	19,133,339	(588,037)	Decrease in sales from Lodi and solar, along with offset with renewable fund
6625	Program Expenses	8,214	4,107	8,000	(214)	Decrease in program expenses
6645	Relocation Costs	-	-	-	-	
6805	Maint/Land Improvements	7,500	3,750	10,000	2,500	Security cameras for substations
6815	Maint & Repairs/Bldgs	46,560	33,759	50,000	3,440	Exterior paint for Electric Yard
6825	Maint & Repair / Vehicle	39,500	35,640	38,500	(1,000)	Decrease in vehicle repairs
6915	Utilities/Telephone	9,651	10,358	9,800	149	Increase in Power Resource management phone costs
7001	Interest Expense	99,331	99,331	69,231	(30,100)	Series 2012 B Electric Bond
7005	Principal Payment	845,000	845,000	875,000	30,000	Series 2012 B Electric Bond
7009	Bank Service Charge	-	-	-	-	
7010	Franchise Fee (2%)	798,599	650,696	704,085	(94,514)	Decrease in electric consumption
7012	In-lieu Fee (8%)	3,194,395	2,602,783	2,816,339	(378,056)	Decrease in electric consumption

