

Lassen Municipal Utility District
Revenue and Expense Budget Plan - Summary
Fiscal Year July 1, 2020 through June 30, 2021

Projected Increase/Decrease in Energy Revenues per Kwh **0.0¢**
 Projected Change in Facilities Charge per meter **\$0.00**
 Average Change in Consumer Price Index Used for Budgeted Rate of Change **2.500%**

Line No.		A	B	C	D
		ACTUAL 2017/2018	ACTUAL 2018/2019	PROJECTED ACTUAL 2019/2020	DRAFT BUDGET 2020/2021
	OPERATING REVENUES:				
1	Sales to Customers	\$ 19,574,878	\$ 20,151,347	21,329,517	\$ 20,613,800
2	Other Operating Income	1,202,160	1,146,013	1,508,555	2,439,700
3					
4	Total Operating Revenues	20,777,037	21,297,360	22,838,072	23,053,500
5					
6	OPERATING EXPENSES:				
7	Purchased Power	9,269,365	11,157,839	10,092,725	12,433,900
8	Transmission	42,809	5,123	75,542	39,000
9	Operations	1,596,182	1,495,226	1,485,290	1,585,470
10	Maintenance	1,045,206	1,475,423	1,003,580	1,303,425
11	Customer Service	1,060,533	1,054,903	1,026,047	1,081,350
12	Public Benefits	471,212	506,142	415,217	640,300
13	General & Administrative	2,080,474	2,333,230	2,351,602	2,328,270
14	Total Board Compensation & Benefits	162,538	176,777	208,504	296,075
15	Depreciation	1,689,166	1,782,218	2,100,147	2,152,700
16					
17	Total Operating Expense	17,417,485	19,986,880	18,758,654	21,860,490
18					
19	Income (Loss) from Operations	3,359,552	1,310,480	4,079,417	1,193,010
20					
21	Interest Expense	-	-	-	(755,900)
22	Interest Income	174,633	368,914	362,340	371,400
23	Capital Gains (Loss)	(18,167)	55,289	167,062	171,200
24	Other Income	149,212	2,041,027	149,940	55,900
25	Rental Income	24,989	21,452	8,533	18,200
26	Total Other Income (Expense)	330,667	2,486,682	687,876	(139,200)
27					
28	Net Contribution to Margins	\$ 3,690,219	\$ 3,797,162	\$ 4,767,293	\$ 1,053,810
29					
30	Add back non cash elements included above:				
31	Depreciation Included Above	\$ 1,689,166	\$ 1,782,218	\$ 2,100,147	\$ 2,152,700
32	Amortization of Debt Acquisition Costs	-	-	-	375,000
33	Expected Contribution to Cash	\$ 5,379,385	\$ 5,579,380	\$ 6,867,440	\$ 3,581,510

Notes:

Columns A & B: These are presented for historical perspective only.

Column C: Projected Actual is derived using the actual balances at March 31, 2020 (the most complete financial information at the time the budget process was begun), then dividing by nine months (the number of monthly periods in our fiscal year at that point) and multiplying by twelve, except when a better projection is available, then the better information is used. This is done at this point in time to provide a guide for planning purposes.

Column D: Draft Budget is based in part on historical data, projected specific items, labor based on expected hours worked at projected hourly rates and other considerations.

Lassen Municipal Utility District

Fiscal Year July 1, 2020 through June 30, 2021

Capital and Equipment Requests

Line No.	Control No.	Brief Description	(A)	(B)	(C)	(D)
			Budgeted LMUD Internal Labor FY 2020-2021	Materials or Other Additions or Reductions FY 2020-2021	Total (col A + col B) New Capital Items FY 2020-2021	Expected Budget Costs for FY 2021-2023
1		Engineering & Operations				
2		Ordinary Replacement of Poles, Distribution and Service	487,500	162,500	650,000	-
3		Richmond Road				
4		Westwood Improvements				
5		Johnstonville 305				
6		Lambert 505				
7		Ordinary Replacement of Poles, Transmission	125,000	50,000	175,000	-
8		SCADA	5,000	75,000	80,000	-
9		Shaffer Line Relocation		663,650	663,650	-
10		Relocate/Upgrade Recloser Controls	10,210	25,525	35,735	
11		Eagle Lake Line Removal (Whaleback Fire Damage)		200,000	200,000	
12		CalTrans Hwy 36 Widening Project (Reimbursed by CalTrans)		745,000	745,000	-
13		Hamilton Mt Transformer		50,000	50,000	
14		Standard Work Orders	112,744		112,744	-
15			\$ 740,454	\$ 1,971,675	\$ 2,712,129	\$ -
16		Skedaddle NV Energy Interconnection				
17		Skedaddle Legal Work		20,000	20,000	
18		Skedaddle Permitting Work Pre-Constuction, Monitoring		50,000	50,000	
19		Skedaddle LMUD Substation + Road & Impr.		2,917,000	2,917,000	8,751,750
20		Skedaddle LMUD Transmission Line		886,482	886,482	2,659,458
21		Skedaddle Antola Road Connect/Switch			-	1,766,000
22		LMUD Internal Proj Mgt and Labor	181,470		181,470	400,000
23			\$ 181,470	\$ 3,873,482	\$ 4,054,952	\$ 13,577,208
24		Hayden Hill Line Removal				
25		Permitting		\$ 200,000	200,000	
26		Line Removal		\$ 922,562	922,562	
27			\$ -	\$ 1,122,562	\$ 1,122,562	\$ -
28		Facilities & Equipment				
29		Replace E250 Van (4602) with Mid Size Pickup		45,000	45,000	-
30		Replace F450 Dump (4T02) with Dump Truck		65,000	65,000	
31		Replace Bobcat (9Y02) with Skid Steer		95,000	95,000	
32		Chestnut Windows Repl. and Front Siding Repairs, Roll Up Doors		75,000	75,000	-
33		Roop Street Misc. Construction incl. Electrical Upgrades		100,000	100,000	
34		Wildfire Mit. Prot. Devices, Equipment		30,000	30,000	
35		Tools - New/Replacement Tools		40,000	40,000	
36		Sale/Trade-in of 4602 E250 Van		(6,000)	(6,000)	
37		Sale/Trade-in of 4T02 F450 Dump truck		(6,000)	(6,000)	
38		Sale/Trade-in of 9Y02 Bobcat		(8,000)	(8,000)	
39			\$ -	\$ 430,000	\$ 430,000	\$ -
40		Information Technology				
41		Video Surveillance Upgrade	20,000	85,000	105,000	-
42		NISC		75,000	75,000	-
43		Drones		45,000	45,000	-
44		Cyber Detect & Protect		20,000	20,000	-
45		Endpoint Protection	5,000	15,000	20,000	-
46		Laserjet Plotter	2,500	20,000	22,500	
47		Workstations		30,000	30,000	
48		Backup Phone System	10,000	30,000	40,000	

49		Thycotic Secret Service to Cloud	2,000	5,000	7,000	
50		Single Sign On	5,000	5,000	10,000	
51		SCADA Workstations		10,000	10,000	
52					-	
53			\$ 44,500	\$ 340,000	\$ 384,500	\$ -
54		Customer Service				
55		Mail Opener		5,000	5,000	
56		Office Furniture		4,000	4,000	
57			\$ -	\$ 9,000	\$ 9,000	\$ -
58		Public Benefits				
59			-	-	-	-
60			\$ -	\$ -	\$ -	\$ -
61		Accounting				
62				-	-	-
63					\$ -	\$ -
64		Administration				
65			\$ -	\$ -	\$ -	\$ -
66		Capital Credit Items				
67		Joint Pole & Other Reimbursements			(36,770)	-
68			\$ -	\$ -	\$ (36,770)	\$ -
69						
70		2020-2021 Capital Budget Year Totals	\$ 966,424	\$ 6,624,157	\$ 7,553,811	\$ 13,577,208