DRAFT FY 2014-15 OPERATING BUDGET

	FY 12-13 FINAL (CASH)*	FY13-14 BUDGET	FY 13-14 Projected	FY 14-15 BUDGET	Difference FY15-FY14 Budgets	FY 14-15 Original notes
REVENUE						
OPERATING REVENUE						
4031 · Water Bill Revenue						
4031.1. · Capital Debt Reduction Cha	238,368	245,800	246,550	253,947	8,147	3% rate increase on projected
4031.1. · Water Sales - Base Rate		1,332,100	1,352,550	1,393,127	61,027	3% rate increase on projected
4031.1. · Water Sales - Usage Charg	1,926,866	675,100	704,752	725,894	50,794	3% rate increase on projected
4031.1. · Total Water Sales		2,007,200	2,057,302	2,119,021	111,821	
Total OPERATING REVENUE	**2,165,234**	**2,253,000**	**2,303,852**	**2,372,967**	119,967	
NON-OPERATING REVENUE						
4445 · Grant Proceeds	1,875	0	0	-	-	
1700 · Interest	16,882	7,500	7,000	7,500	-	
1001 · CY Direct Charge Proceeds	-1,198	-			-	
3600 · Construction New Services	5,859	5,000	5,000	5,000	-	
3601 · Construction Service Upgrades	5,123	2,000	2,000	2,000	-	
4032 · Rent	73,558	75,400	97,550	88,350	12,950	Crystal $1361/mo AT&T $6000/mo
4040 · Miscellaneous Income	1,742	1,000	2,000	1,500	500	USBank CC refunds So. Cty Credit
4117 · SCWA Reimbursement	2,433	2,500	2,500	2,500	-	
Total NON-OPERATING REVENUE	**106,274**	**93,400**	**125,080**	**106,850**	13,450	
Total Income	**2,271,508**	**2,346,400**	**2,428,932**	**2,479,817**	**133,417**	
EXPENSES						
OPERATING EXPENSES						
SALARY & BENEFITS						
Salary						
5910 · Wages	707,592	693,626	683,761	697,038	3,413	
5912 · Overtime	20,922	30,772	31,832	30,562	(210)	
5916 · On-Call Pay	29,485	33,090	29,178	33,090	-	
5918 · Extra help - Contract	36,842	37,100	36,886	$ 34,100	(3,000)	
Total Salary	**794,841**	**794,588**	**781,656**	**794,790**	**202**	
Benefits						
5500 · Flex Spending	165	0		-	-	
5920 · Retirement	117,363	115,563	126,817	121,115	5,552	
5922 · Payroll Taxes - Employer	14,241	14,021	10,546	14,067	46	
5930 · Health/Dental/Vision/AFL	127,500	143,762	144,106	143,249	(513)	
5931 · Retiree health	2,724	17,324	17,324	7,000	(10,324)	funding CERBT in FY14
5940 · Workers Comp Insurance	21,904	25,746	22,000	18,000	(7,746)	10% increase over 2014 projected rates, reduced experience model
Total Benefits	**283,897**	**316,415**	**320,792**	**303,431**	(12,984)	
Total SALARY & BENEFITS	**1,078,738**	**1,111,003**	**1,102,448**	**1,098,221**	**(12,782)**	
SERVICES & SUPPLIES						
Communications						
6040-I · Internet service	1,688	1,800	1,800	1,800	-	Comcast -$81/month: 972 GotoMyPC $19.95/mo = $240 Sonic.net $143.7/Qtr. (A) = $575
6040-C · Cell Phones	3,113	2,900	2,200	4,300	1,400	Verizon $207/mo: $2484 Cell phone texting reimburse: $60X3 (-$180) Misc parts/holders: $200, adding $1,800 for cells for all field staff
6040-P · Pagers & Radios	469	850	400	560	(290)	American Messaging $30/mo: $360 Misc. parts/batteries: $200
6040-T · Telephones	16,691	16,500	18,150	19,950	3,450	Ans. Service: $100/mo: $1200 Phones: $1380/mo: $16560 Long distance $45/mo: $600 **Added PacketFusion maint contract - $1450**
Total Communications	**21,961**	**22,050**	**22,550**	**26,610**	**4,560**	
Insurances						
6101 · Gen. Liability	20,711	21,000	25,413	27,000	6,000	
6102 · Auto/Equipment	12,657	14,000	5,170	5,200	(8,800)	Increased due to anticipated purchase of a new truck
Total Insurances	**33,368**	**35,000**	**30,583**	**32,200**	**(2,800)**	

	FY 12-13 FINAL (CASH)*	FY13-14 BUDGET	FY 13-14 Projected	FY 14-15 BUDGET	Difference FY15-FY14 Budgets	FY 14-15 Original notes
Maint/Rep - Office & Vehicles						
6140 · Vehicle Maintenance	18,473	16,000	14,000	14,000	(2,000)	
6151 · Office Maintenance	3,990	4,600	5,200	4,050	(550)	Alarm System - $130/qtr.=$520 **Moved PacketFusion maint. contract to Telephones** The Compute Wizard - $175/mo = $2100/year Copy mach. maint - 800/yr Call One - $400/yr Misc / Other - $250
Total Maint/Rep - Office & Vehicles	**22,463**	**20,600**	**19,200**	**18,050**	(2,550)	
Maint/Repair - Facilities					-	
6085 · Janitorial Services	6,852	7,850	8,000	8,000	150	Altech (office Janitorial): $212/mo = $2544 United Site Svces (port-o-lets): $235/mo = $2880 Sunrise Garbage $1400 Sewer - GVTP ($1100)
6100 · SCADA System	2,659	5,000	2,500	5,000	-	SCADA Airtime $60.45/mo: $725 SCADA Consultant: $4,275
6180 · Distribution System Repairs	38,632	52,000	40,000	40,000	(12,000)	
6235 · Treatment Sys/Well Repairs	41,254	45,000	50,000	42,000	(3,000)	1 well rehab
6143 · Generator Maintenance	3,097	3,200	3,200	3,200	-	
Total Maint/Repair - Facilities	**92,494**	**113,050**	**103,700**	**98,200**	**(14,850)**	
Miscellaneous Expenses						
6280 · Memberships	8,180	9,020	9,020	9,700	680	USA $155 AWWA $420 CSDA $5000 CUWCC $2600 (reimbursed by SCWA) MR Chamber -$50 RR Chamber - $150 Cal Rural $1100 WCWW $200
6303 · Claims	410	1,500	8,586	1,500	-	Allowing $1,000 for remainder of FY14
6593 · Governmental Fees	22,874	20,650	23,000	20,500	(150)	Election costs: 1500, DPH: $19,000
Total Miscellaneous Expenses	**31,464**	**31,170**	**40,606**	**31,700**	530	
Office Expense					-	
6410 · Postage	13,450	16,000	16,000	16,000	-	Billing (2000 pieces @ $.48 X 12 months) = $11,520 Prop 218 mailing: 4000 X .48 = $1,920 1 extra mailing: 3600 X .48 = $1,728 Other mail
6430 · Printing Expense	5,430	8,450	6,500	7,500	(950)	Window Envelopes $1100 Return Envelopes $950 Water Bills + Autopay $1500 Doorhangers $400 Turn Off Notices $600 Letterhead $250 Misc. Inserts $250 Prop 218 notice: $700 Checkblanks $200 Tagbooks $700
6461 · Office Supplies	4,479	4,000	4,000	4,000	-	Supplies $3000 Plants/Landscaping $150 Christmas Tree $40 Christmas party $400 Business lunches $75 Paper products/coffee $250
6800 · Subscriptions/Legal Notic	636	700	775	800	100	Press Democrat $320 Legal Notices $300 Sonoma West $70 Safety Meeting Outlines $85
6890 · Computers/Software	885	2,800	3,600	700	(2,100)	Antivirus softsware ($30X6) = $200 Cloud software $70 Misc $400 Quickbooks upgrade $300
6579 · Furniture	0	500	250	500	-	
Total Office Expense	**24,880**	**32,450**	**31,125**	**29,500**	**(2,950)**	
Operating Supplies						
6300 · Chemicals	9,346	17,000	17,000	17,000	-	
6880 · Tools and Equipment	3,439	6,000	6,000	6,500	500	Leak listener: $2500
6881 · Safety Equipment	404	1,500	1,000	1,000	(500)	
Total Operating Supplies	**13,189**	**24,500**	**24,000**	**24,500**	**-**	

	FY 12-13 FINAL (CASH)*	FY13-14 BUDGET	FY 13-14 Projected	FY 14-15 BUDGET	Difference FY15-FY14 Budgets	FY 14-15 Original notes
Professional Services						
6083 · Laundry Service	3,225	3,400	3,400	3,400	-	Mission $65/week = $3380
6514 · Lab/Testing Fees	10,776	13,000	13,000	13,000	-	
6570 · Consultant Fees	1,953	3,300	3,300	3,300	-	IEDA $2000 Computer Wizard (non-maintenance work) $800 Misc. (John Thompson?) -$500
6590 · Engineering	0	-	0		-	
6610 · Legal	27,640	28,000	18,000	20,000	(8,000)	
6630 · Audit/Accounting	28,000	30,000	28,000	29,600	(400)	ADP $45.82/2 weeks = $1191.32 Authorize.net $55/mo = $660 Auditor $7,950 Harbortouch $1100/mo = $13,200 E-check fees = $1200 West America fees $230/mo = $2760 1099 = $175 County Accounting Fees = $2618
Total Professional Services	**71,594**	**77,700**	**65,700**	**69,300**	**(8,400)**	
Rents & Leases						
6820 · Equipment	1,345	3,300	2,000	2,000	(1,300)	Action rents: $2000
6840 · Building & Warehouse	27,000	27,000	27,000	27,675	675	2.5% rent increase
Total Rents & Leases	**28,345**	**30,300**	**29,000**	**29,675**	**(625)**	
Transportation & Travel						
7120 · Seminars & related travel	1,347	4,150	1,200	2,650	(1,500)	JK - $250 LK and CMH - $400 Field: $1500, GM - $500
7201 · Vehicle Gas	26,801	26,500	23,000	25,000	(1,500)	
7300 · Travel Reimbursements	5,846	6,400	6,400	6,400	-	SM - $50/mo = $600 (A) KG $400/mo = $4800 (F) CMH/LK/JK $80/mo = $960 (A)
Total Transportation & Travel	**33,994**	**37,050**	**30,600**	**34,050**	**(3,000)**	
Uniforms						
6021.1 · Boots	1,185	1,500	1,500	1,500	-	$205 X 7 = $1450
6021.3 · T-shirts	504	1,200	1,302	1,500	300	
6021.4 · Jackets	385	360	240	240	(120)	2 jackets
Total Uniforms	**2,074**	**3,060**	**3,042**	**3,240**	**180**	
Utilities						
7320 · Electricity	97,781	90,000	98,500	100,000	10,000	New Provider?
7321 · Propane	3,288	4,000	4,000	4,000	-	
Total Utilities	**101,069**	**94,000**	**102,500**	**104,000**	**10,000**	
Total SERVICES & SUPPLIES	**476,895**	**520,930**	**502,606**	**501,025**	**(19,905)**	
Total OPERATING EXPENSES	**1,555,633**	**1,631,933**	**1,605,054**	**1,599,246**	**(32,687)**	
OPERATING SURPLUS/DEFICIT	**$715,875**	**$714,467**	**$823,878**	**$880,571**	**$ 166,104**	
FIXED ASSET EXPENDITURES						
8517 · Field/Office equipment	4,136	1,000				
8573 · Vehicles	0	-	0	50,000	50,000	New vehicle
8511.1 · Tank/Facilities Sites	11,702	21,000	21,000	22,000	1,000	Replace MIOX chlorine system at MRTP - $12,000 Park Ave Tank Liner - $8.000
8511.6 · Leasehold Improvements	0			-	-	
Total FIXED ASSET EXPENDITURES	**15,838**	**22,000**	**21,000**	**72,000**	**50,000**	
TRANSFERS TO OTHER FUNDS						
8620.7 · Tfers to CIRF for CDR Revenue	0	245,800	246,550	253,947	8,147	
8620.3 · Tfers to CIRF	220,000	390,000	500,000	500,000	110,000	
8620.5 · Tfers to Building Fund	15,000	15,000	15,000	15,000	-	
8620.2 · Tfers to In-House Constr	25,000	25,000	25,000	25,000	-	
Total TRANSFERS TO OTHER FUNDS	260,000	675,800	786,550	793,947	118,147	
SURPLUS/DEFICIT	**440,037**	**16,667**	**16,328**	**14,625**	**(2,042)**	

CAPITAL BUDGET						
REVENUE/SOURCES OF FUNDS						
Annual Assessment - New Services	18,388	27,000	9,952	27,000	-	
Annual Assessment (County)	709,327	710,000	779,424	710,000	-	
Prior Year Assessment	23,644	40,000	33,833	40,000	-	
Capital Debt Reduction Charge	0	230,000	246,550	253,947	23,947	
Interest	24,165	25,000	19,004	25,000	-	
CDC Grants, CIP 2013	912,863		-	-	-	

	FY 12-13 FINAL (CASH)*	FY13-14 BUDGET	FY 13-14 Projected	FY 14-15 BUDGET	Difference FY15-FY14 Budgets	FY 14-15 Original notes
Funds from Reserves			540,000	1,630,000		$975,000 for FY16 CIP
Transfers to CIRF from Operations	220,000	390,000	500,000	500,000	110,000	
Transfers to In-House Constr. from Operatio	25,000	25,000	25,000	25,000	-	
TOTAL REVENUE	**1,933,387**	**1,447,000**	**2,153,763**	**3,210,947**	**1,763,947**	
EXPENSES						
DEBT PAYMENTS						
Gen. Obligation Bonds Payments	682,448	687,000	72,495	72,495	(614,505)	
Cap One Revenue Bond			583,947	566,508	566,508	
State Loan Payments	170,172	170,300	170,172	170,300	-	
Private Placement Loan	234,013	234,014	234,014	234,014	-	
TOTAL DEBT PAYMENTS	**1,086,633**	**1,091,314**	**1,060,628**	**1,043,317**	(47,997)	
CIP IV-B, Project 2	-11,060	-			-	
2013 CIP		-	-		-	
2013 CIP Carryover	1,451,921			-	-	
2014 CIP Design and Construction Mgmgt	126,626	138,036	138,000		(138,036)	
2014 CIP Construction	24,940	835,964	841,000	-		
2015 CIP Design and Construction Mgmt	31,470	178,149	75,000	103,149		
2015 CIP Construction		700,000	-	1,060,000	360,000	based on recent cost estimate
2016 CIP Design and Construction Mgmt				175,000		Canyon 1 design expenses in 2015 ($75,000) and CM in 2016
2016 CIP Construction				800,000		Canyon 1
In-House Construction Projects	27,541	25,000	20,000	25,000	-	
Total Capital Expenses	**1,651,438**	**1,877,149**	**1,074,000**	**2,163,149**	**286,000**	
TOTAL EXPENSES	**2,738,071**	**2,968,463**	**2,134,628**	**3,206,466**	**238,003**	
End of FY15 Accrual Expenses				**2,331,466**		Total Expenses minus 2016 CIP Construction and 2016 CIP CM
SURPLUS/DEFICIT	**-804,684**	**-1,521,463**	**19,135**	**4,481**	**1,525,944**	
RESERVES AND FUND BALANCES (EOY)						
DISTRICT RESERVES						
Operating Budget Cash Reserve (15% of Operating Expenses	244,790	244,790	239,887	239,887	(4,903)	Revised Title and calculation per Ord 41
Operating Reserve (25% of Operating Expenses)	407,983	407,984	399,812	399,812	(8,173)	Combined per Ord 41
Debt Repayment Reserve (25% of Debt pmt)	272,829	272,829	260,829	260,829	(11,999)	
Capital Reserve	250,000	250,000	250,000	250,000	-	
Total District Policy	1,175,602	1,175,602	1,150,528	1,150,528	(25,074)	
TOTAL Reserves EOY	**4,371,989**	**3,502,993**	**3,745,006**	**2,888,057**	**(614,935)**	Sum of District Funds below
Reserves Above (below) Policy	**3,196,387**	**2,327,391**	**2,594,478**	**1,737,530**	**(589,861)**	
ACCRUAL TOTAL Reserves EOY				**3,763,057**		Total Reserves Plus Expected 2016 CIP actual 2016 expenses
Accrual Reserves Above (below) Policy				**2,612,530**		Reserves Above Policy Plus Expected 2016 CIP actual 2016 expenses
DISTRICT FUNDS						
CIRF	2,232,623	1,725,893	1,997,001	1,144,195	(581,698)	
OPERATING RESERVE	396,970	407,984	407,645	405,942	(2,042)	
OPERATIONS	630,624	244,790	244,790	244,790	-	
IN HOUSE CONSTRUCTION	113,106	113,106	118,106	118,106	5,000	
BUILDING	135,850	150,850	150,850	165,850	15,000	
LOANS AND BONDS (776203)	689,303	687,000	656,442	639,003	(47,997)	Added
STATE LOANS (776500&776609)	173,512	173,370	170,172	170,172	(3,198)	Added