

6-25-16							
						NEW	LAST
ACCOUNT		ACCOUNT CATEGORY	FUND 300	FUND 400	FUND 500	FISCAL YEAR	YEAR'S
NO.		EXPENSE			LOANS/BONDS	TOTAL	BUDGET
			WATER	WASTEWATER	DEBTS/FIXED ASSETS	2016-2017	2015-2016
Employee Expense							
5105		Salaries & Wages	399,615	171,264		570,879	555,879
5110		Vacation/Sick Leave Accrued Costs	7,250	7,250		14,500	14,500
5115		Standby Pay	15,100			15,100	15,100
5125		Overtime	3,150	1,350		4,500	4,500
5135		Unemployment Insurance	2,666	1,142		3,808	3,808
5140		Health Insurance	102,713	44,020		146,733	131,833
5142		Dental Insurance	7,482	3,206		10,688	11,413
5143		Life Insurance	716	307		1,023	1,345
5144		OPEB Expense (Medical Insurance)	36,000	-----		36,000	17,200
5145		Pers Retirement Benefit	121,435	52,043		173,478	173,478
5150		Medicare	7,621	3,266		10,887	10,641
5155		Employee Allowances - Clothing	1,488	637		2,125	2,125
5170		Co-Pays, Eyewear, etc.	1,400	600		2,000	2,000
5175		Tuition Fees	525	225		750	750
5176		Training & Certification	2,450	1,050		3,500	2,500
5471		Workers' Compensation Insurance	12,193	5,226		17,419	16,940
		S/T Employee Expense	721,804	291,586		1,013,390	964,012
Board Related Costs							
5180		Board Officer Costs	9,360	8,640		18,000	16,000
5190		Auditor	8,770	3,760		12,530	12,530
5195		Legal Counsel	10,500	24,500		35,000	29,000
		S/T Board Related Costs	28,630	36,900		65,530	57,530
Contract & Outside Services							
5306		Water Engineering/Consulting	4,000	-----		4,000	2,000
5307		District Wastewater Engineer	-----	65,000		65,000	65,000
5309		General Manager Contract	84,941	84,941		169,882	164,882
5310		Janitorial Service	3,850	1,650		5,500	5,500
5312		Bookkeeping Service	35,000	15,000		50,000	50,000
5315		Landscaping	2,310	990		3,300	3,300
5319		Creek Monitoring Services	0	0		0	20,700
5327		Tech Support Services	8,400	3,600		12,000	22,000
5350		Community Clean-up	-----	4,200		4,200	4,200
5356		Payroll Service	1,540	660		2,200	2,200
5475		Lab Testing Service	20,000	10,000		30,000	30,000
5490		Miscellaneous Outside Services	4,900	2,100		7,000	7,000
		S/T Contract & Outside Services	164,941	188,141		353,082	376,782
Other Operating Costs							
5405		Electricity & Propane	43,120	880		44,000	44,000
5415		Septic Waste Disposal	3,200	800		4,000	4,000
5424		Cell Phones	3,150	1,350		4,500	3,500
5425		Telephone	4,410	1,890		6,300	5,700
5426		Internet Service	2,450	1,050		3,500	3,500
5430		Answering & Paging Services	4,000	-----		4,000	4,000
5435		Postage	5,040	2,160		7,200	7,200
5450		Small Equipment Expense	4,000	200		4,200	4,200
5460		Vehicle Maintenance	4,200	1,800		6,000	6,000
5470		Liability & Property Insurance	21,700	9,300		31,000	31,000
5480		Permit Fees	8,000	-----		8,000	8,000
5485		District Memberships	7,500	-----		7,500	7,500
5505		Inventory: Pipes/Fittings/Meters	6,000	-----		6,000	6,000
5520		Treatment Chemicals	15,000	-----		15,000	15,000
5523		Miscellaneous Field Supplies	3,500	1500		5,000	5,000
5540		Office operations	10,500	4,500		15,000	15,000
5545		Copier Costs	1,995	855		2,850	2,850
5651		Property Tax Collection Fees	12,000	-----		12,000	12,000
5555		Gasoline	14,000	6,000		20,000	20,000
5560		CORE Utility Support	1,050			1,050	
5565		Beacon monthly service charge	7,796			7,796	
		S/T OTHER OPERATING COSTS	182,611	32,285		214,896	204,450

BUDGET							
FISCAL YEAR 2016-2017							
						NEW	LAST
						FISCAL YEAR	YEAR'S
ACCOUNT NO.	ACCOUNT CATEGORY EXPENSE	FUND 300 WATER	FUND 400 WASTEWATER	FUND 500 CAPITAL	TOTAL	TOTAL	BUDGET
						2016-2017	2015-2016
Debt Service Expense				DEBT SERVICE			
5614	SDWDRF Interest Expense			5,620	5,620		5,620
5615	2013 Water Revenue Refunding Bond			58,431	58,431		58,431
5620	Wells Fargo- SCDWSRF Loan Fees			500	500		500
5626	GO Bond Interest Expense			5,875	5,875		5,875
S/T DEBT SERVICE EXPENSE				70,426	70,426		70,426
TOTAL OPERATING EXPENSES		1,097,986	548,912	70,426	1,717,324		1,673,200
TOTAL REVENUE		1,327,000	619,320	38,400	1,984,720		1,919,220
TOTAL OPERATING EXPENSES		(1,097,986)	(548,912)	(70,426)	(1,717,324)		(1,673,200)
BUDGET (DEFICIT)/EXCESS		229,014	70,408	(32,026)	267,396		246,020
Annual Depreciation						248,217	245,608
BUDGET (DEFICIT)/EXCESS						19,179	412

6-20-15								
						NEW	LAST	
ACCOUNT	ACCOUNT CATEGORY			FUND 300	FUND 400	FUND 500	FISCAL YEAR	YEAR'S
NO.	EXPENSE					LOANS/BONDS	TOTAL	BUDGET
				WATER	WASTEWATER	DEBTS/FIXED ASSETS	2015-2016	2014-2015
Employee Expense								
5105	Salaries & Wages			389,115	166,764		555,879 *	537,603
5110	Vacation/Sick Leave Accrued Costs			7,250	7,250		14,500	15,000
5115	Standby Pay			15,100			15,100	15,100
5125	Overtime			3,150	1,350		4,500	3,800
5135	Unemployment Insurance			2,666	1,142		3,808	3,810
5140	Health Insurance			92,283	39,550		131,833 (5)	141,460
5142	Dental Insurance			7,989	3,424		11,413	11,415
5143	Life Insurance			942	403		1,345	1,748
5144	OPEB Expense (Medical Insurance)			17,200	-----		17,200 (6)	17,200
5145	Pers Retirement Benefit			121,435	52,043		173,478 (7)	165,048
5150	Medicare			7,449	3,192		10,641	10,362
5155	Employee Allowances - Clothing			1,488	637		2,125 (8)	4,875
5170	Co-Pays, Eyewear, etc.			1,400	600		2,000	2,000
5175	Tuition Fees			525	225		750	0
5176	Training & Certification			1,750	750		2,500	0
5471	Workers' Compensation Insurance			11,858	5,082		16,940	16,480
	S/T Employee Expense			681,600	282,412		964,012	945,901
Board Related Costs								
5180	Board Officer Costs			8,320	7,680		16,000 (9)	16,000
5190	Auditor			8,770	3,760		12,530 (10)	12,530
5195	Legal Counsel			8,700	20,300		29,000	29,000
	S/T Board Related Costs			25,790	31,740		57,530	57,530
Contract & Outside Services								
5306	Water Engineering/Consulting			2,000	-----		2,000 (11)	2,000
5307	District Wastewater Engineer			-----	65,000		65,000	65,000
5309	General Manager Contract			82,441	82,441		164,882	161,885
5310	Janitorial Service			3,850	1,650		5,500	5,500
5312	Bookkeeping Service			35,000	15,000		50,000	50,000
5315	Landscaping			2,310	990		3,300	2,000
5319	Creek Monitoring Services			20,700	-----		20,700 (11)	23,000
5327	Tech Support Services			15,400	6,600		22,000 (12)	18,000
5350	Community Clean-up			-----	4,200		4,200	4,200
5356	Payroll Service			1,540	660		2,200	2,200
5475	Lab Testing Service			20,000	10,000		30,000	30,000
5490	Miscellaneous Outside Services			4,900	2,100		7,000	15,000
	S/T Contract & Outside Services			188,141	188,641		376,782	378,785
Other Operating Costs								
5405	Electricity & Propane			43,120	880		44,000	44,000
5415	Septic Waste Disposal			3,200	800		4,000	4,000
5424	Cell Phones			2,450	1,050		3,500	3,000
5425	Telephone			3,990	1,710		5,700	5,700
5426	Internet Service			2,450	1,050		3,500	2,715
5430	Answering & Paging Services			4,000	-----		4,000	2,400
5435	Postage			5,040	2,160		7,200	7,200
5450	Small Equipment Expense			4,000	200		4,200	4,200
5460	Vehicle Maintenance			4,200	1,800		6,000	6,000
5470	Liability & Property Insurance			21,700	9,300		31,000	31,000
5480	Permit Fees			8,000	-----		8,000	8,000
5485	District Memberships			7,500	-----		7,500	7,500
5505	Inventory: Pipes/Fittings/Meters			6,000	-----		6,000	3,000
5520	Treatment Chemicals			15,000	-----		15,000	15,000
5523	Miscellaneous Field Supplies			3,500	1,500		5,000	1,500
5540	Office operations			10,500	4,500		15,000	15,000
5545	Copier Costs			1,995	855		2,850	2,850
5651	Property Tax Collection Fees			12,000	-----		12,000	12,000
5555	Gasoline			14,000	6,000		20,000	15,000
	S/T OTHER OPERATING COSTS			172,645	31,805		204,450	190,065
*Increased by \$2,000 for Sito's certification upgrade.								

6-20-15							
BUDGET							
FISCAL YEAR 2015-2016							
						NEW	LAST
						FISCAL YEAR	YEAR'S
ACCOUNT NO.	ACCOUNT CATEGORY EXPENSE	FUND 300 WATER	FUND 400 WASTEWATER	FUND 500 CAPITAL	TOTAL	2015-2016	BUDGET 2014-2015
Debt Service Expense				DEBT SERVICE			
5614	SDWDRF Interest Expense			5,620	5,620	(13)	5,860
5615	2013 Water Revenue Refunding Bond			58,431	58,431	(13)	61,740
5620	Wells Fargo- SCDWSRF Loan Fees			500	500		500
5626	GO Bond Interest Expense			5,875	5,875		6,600
S/T DEBT SERVICE EXPENSE				70,426	70,426		74,700
TOTAL OPERATING EXPENSES		1,068,176	534,598	70,426	1,673,200		1,646,981
TOTAL REVENUE		1,264,400	616,420	38,400	1,919,220		1,924,138
TOTAL OPERATING EXPENSES		(1,068,176)	(534,598)	(70,426)	(1,673,200)		(1,646,981)
BUDGET (DEFICIT)/EXCESS		196,224	81,822	(32,026)	246,020		277,157
Annual Depreciation					245,608		223,895
BUDGET (DEFICIT)/EXCESS					412		53,262

NOTES										
(1)		Other Revenue - Based on annual JPIA insurance rebate								
(2)		County GO Bonds Revenue - Property tax revenues withheld by county for payment of bond debt service and small amount of interest income.								
(3)		Property Apportionment Taxes Expected								
(4)		ERAF Revenue -expected total this FY = \$150,000								
(5)		Health Insurance based on 2015 rate								
(6)		OPEB required accrual based on GASB 45 related actuarial report.								
(7)		CalPERS Retirement - District's rate = 24.109%								
(8)		Previously combined employee allowances, now in separate categories.								
(9)		Board Officers Costs - Last year's budget based on 100% attendance at all committee and board meetings.								
(10)		Auditor - Actual scheduled fee for FY 2015 audit. Includes COL increase.								
(11)		Water Engineering/Consulting and Creek Monitoring from Allan Richard's budget estimates.								
(12)		Tech Support - Major portion of annual costs attributable to software support contracts.								
(13)		Debt service interest expense pre-scheduled.								

6/16/14																		
ACCOUNT NO.	ACCOUNT CATEGORY REVENUE	FUND 300 WATER	FUND 400 WASTEWATER	FUND 500 LOANS/BONDS DEBTS/FIXED ASSETS	NEW FISCAL YEAR TOTAL	LAST YEAR'S BUDGET												
Employee Expense																		
5105	Salaries & Wages	349,442	188,161		537,603	513,135												
5110	Vacation/Sick Leave Accrued Costs	7,500	7,500		15,000	10,000												
5115	Standby Pay	15,100			15,100	15,100												
5125	Overtime	2,660	1,140		3,800	3,200												
5135	Unemployment Insurance	2,620	1,190		3,810	3,640												
5140	Health Insurance	98,135	43,325		141,460	119,117	(6)											
5142	Dental Insurance	7,925	3,490		11,415	10,315												
5143	Life Insurance	874	874		1,748	5,585												
5144	OPEB Expense (Medical Insurance)	17,200	-----		17,200	17,200	(7)											
5145	Pers Retirement Benefit	108,183	56,865		165,048	152,055	(8)											
5150	Medicare	6,895	3,467		10,362	9,865												
5155	Employee Allowances	2,990	1,885		4,875	4,125	(9)											
5170	Misc.Personnel-Related Costs	1,400	600		2,000	2,000												
5471	Workers' Compensation Insurance	11,870	4,610		16,480	16,460												
	S/T Employee Expense	632,794	313,107		945,901	881,797												
Board Related Costs																		
5180	Board Officer Costs	8,320	7,680		16,000	24,020	(10)											
5190	Auditor	8,770	3,760		12,530	12,130	(11)											
5195	Legal Counsel	8,700	20,300		29,000	25,000												
	S/T Board Related Costs	25,790	31,740		57,530	61,150												
Contract & Outside Services																		
5306	Water Engineering/Consulting	2,000	-----		2,000	3,000	(12)											
5307	District Wastewater Engineer	-----	65,000		65,000	70,000												
5309	General Manager Contract	80,942	80,943		161,885	152,000												
5310	Janitorial Service	3,850	1,650		5,500	5,500												
5312	Bookkeeping Service	35,000	15,000		50,000	50,000												
5315	Landscaping	1,400	600		2,000	2,000												
5319	Creek Monitoring Services	23,000	-----		23,000	15,000	(12)											
5327	Tech Support Services	12,600	5,400		18,000	14,100	(13)											
5350	Community Clean-up	-----	4,200		4,200	4,200												
5356	Payroll Service	1,540	660		2,200	2,060												
5475	Lab Testing Service	20,000	10,000		30,000	32,000												
5490	Miscellaneous Outside Services	13,500	1,500		15,000	13,000												
	S/T Contract & Outside Services	193,832	184,953		378,785	362,860												
Other Operating Costs																		
5405	Electricity	43,120	880		44,000	30,000												
5415	Septic Waste Disposal	3,200	800		4,000	4,000												
5424	Cell Phones	2,100	900		3,000	3,500												
5425	Telephone	3,990	1,710		5,700	4,800												
5426	Internet Service	1,900	815		2,715	2,400												
5430	Answering & Paging Services	2,400	-----		2,400	2,400												
5435	Postage	5,040	2,160		7,200	7,000												
5450	Small Equipment Expense	4,000	200		4,200	-----												
5460	Vehicle Maintenance	4,200	1,800		6,000	6,000												
5470	Liability & Property Insurance	21,700	9,300		31,000	30,750												
5480	Permit Fees	8,000	-----		8,000	8,000												
5485	District Memberships	7,500	-----		7,500	7,300												
5505	Inventory: Pipes/Fittings/Meters	3,000	-----		3,000	3,000												
5520	Treatment Chemicals	15,000	-----		15,000	11,000												
5523	Miscellaneous Field Supplies	1,000	500		1,500	5,000												
5540	Office operations	10,500	4,500		15,000	15,000												
5545	Copier Costs	1,995	855		2,850	3,000												
5651	Property Tax Collection Fees	12,000	-----		12,000	9,300												
5555	Gasoline	12,000	3,000		15,000	15,000												
	S/T OTHER OPERATING COSTS	162,645	27,420		190,065	167,450												

6/16/14		BUDGET							
		FISCAL YEAR 2014-2015							
ACCOUNT	ACCOUNT CATEGORY	FUND 300	FUND 400	FUND 500	NEW	LAST			
	REVENUE	WATER	WASTEWATER	CAPITAL	FISCAL YEAR	YEAR'S			
					TOTAL	BUDGET			
Debt Service Expense				DEBT SERVICE					
5614	SDWDRF Interest Expense			5,860	5,860	(14)	6,335		
5615	2013 Water Revenue Refunding Bond			61,740	61,740	(14)	53,345		
5620	Wells Fargo- SCDWSRF Loan Fees			500	500		500		
5626	GO Bond Interest Expense			6,600	6,600		7,950		
	S/T DEBT SERVICE EXPENSE			74,700	74,700		68,130		
	TOTAL OPERATING EXPENSES	1,015,061	557,220	74,700	1,646,981		1,541,387		
	TOTAL REVENUE	1,486,818	398,920	38,400	1,924,138		1,872,860		
	TOTAL OPERATING EXPENSES	(1,015,061)	(557,220)	(74,700)	(1,646,981)		(1,541,387)		
	BUDGET (DEFICIT)/EXCESS	471,757	(158,300)	(36,300)	277,157		331,473		
	Annual Depreciation				223,895		214,300		
	CIP Reserve				36,062		99,973		
	Post Employment Benefits Obligations				17,200		17,200		
	BUDGET (DEFICIT)/EXCESS				277,157		331,473		

(1)	Fee no longer charged.								
(2)	Other Revenue - Based on annual JPIA insurance rebate								
(3)	County GO Bonds Revenue - Property tax revenues withheld by county for payment of bond debt service and small amount of interest income.								
(4)	Property Apportionment Taxex - Receipts in FY 2012 and 2013 = \$583,000 and \$607,000 respectively. Expected Teeter-based receipts this FY = \$631,000. Possible additional \$30,000 in miscellaneous assessments.								
(5)	ERAF Revenue - FY 2012 = \$159,000. FY 2013 = \$155,000. Expected total this FY = \$167,000 based on receipt of 55% (\$92,000) to date this FY.								
(6)	Health Insurance - 2013 = 11% premium increase. 2014 = 18% premium increase. Projected budget adds 5%.								
(7)	OPEB required accrual based on GASB 45 related actuarial report.								
(8)	CalPERS Retirement - District's rate = 24.959%, up 1.36% from last year.								
(9)	Employee allowances - combination of medical co-pays, field staff clothing allowance, and tuition allowance.								
(10)	Board Officers Costs - Last year's budget based on 100% attendance at all committee and board meetings.								
(11)	Auditor - Actual scheduled fee for FY 2014 audit. Includes COL increase.								
(12)	Water Engineering/Consulting andf Creek Monitoring from Allan Richard's budget estimates.								
(13)	Tech Support - Major portion of annual costs attributable to software support contracts.								
(14)	Debt service interest expense pre-scheduled.								