

EAST ORANGE COUNTY WATER DISTRICT
RETAIL ZONE OPERATING BUDGET

FY 2013-14

| Account Title | 2013-14 BUDGET | 2012-13 PROJECTED | 2012-13 BUDGET | ACTUAL 2011-12 | ACTUAL 2010-11 | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 |
|----------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| RECEIPTS | | | | | | | | |
| 4110-0002-2 Water sales | 1,081,104 | 972,000 | 972,000 | 876,819 | 756,737 | 740,407 | 766,815 | 799,527 |
| 4111-0002-2 Meter charges | 364,000 | 355,000 | 355,000 | 288,935 | 187,249 | 156,332 | 154,323 | 155,849 |
| 4112-0002-2 Late charges | 9,000 | 9,000 | 9,000 | 11,700 | 10,530 | 11,580 | 11,880 | 10,980 |
| 4113-0002-2 Connection Fee | 0 | 0 | 0 | 0 | 0 | 3,500 | 700 | 1,000 |
| 4115-0002-2 Returned check charges | 500 | 500 | 500 | 240 | 330 | 630 | 570 | 600 |
| 4116-0002-2 Turn-off charges | 700 | 1,000 | 1,000 | 890 | 1,380 | 1,400 | 750 | 1,090 |
| 4117-0002-2 Other charges | 0 | 750 | 750 | 0 | 863 | 0 | 2,080 | 2,802 |
| 4118-0002-2 Uncollectible accounts | (5,000) | (5,000) | (5,000) | 0 | (2,883) | (3,485) | (876) | (665) |
| 4120-0002-2 Meter installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4121-0002-2 Turn-on new service | 0 | 1,000 | 1,000 | 0 | 0 | 5,130 | 8,217 | 14,836 |
| 4122-0002-2 State tax shifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,744 |
| 4160-0065-2 Refunds | 0 | 2,000 | 2,000 | 0 | 2,957 | 4,770 | 6,849 | 8,996 |
| 4166-0002-2 Service upgrade/downgrade fee | 0 | 0 | 0 | 259 | 0 | 302 | 497 | 4,619 |
| 4915-0002-2 Interest earned-Money Market | 40 | 500 | 500 | 33 | 37 | 444 | 863 | 1,419 |
| 4916-0002-2 Interest earned-Morgan Stanley | 0 | 50 | 50 | 5 | 12 | 538 | 3,141 | 5,917 |
| 4917-0002-2 Interest earned-LAIF | 100 | 150 | 150 | 93 | 176 | 1,573 | 3,034 | 3,429 |
| 4918-0002-2 Interest earned-CDs | 200 | 100 | 100 | 0 | 0 | 0 | 0 | 0 |
| 4922-0002-2 Interest earned-Cty of Orange | 100 | 50 | 50 | 101 | 107 | | | |
| 4930-0030-2 Taxes-secured | 315,000 | 316,500 | 316,500 | 306,516 | 292,127 | 307,112 | 299,000 | 277,379 |
| 4930-0031-2 Taxes-unsecured | 13,000 | 15,500 | 15,500 | 13,225 | 9,048 | 12,781 | 12,807 | 13,630 |
| 4930-0032-2 Taxes-supplemental roll | 2,200 | 5,100 | 5,100 | 2,138 | 2,290 | 6,618 | 13,423 | 16,084 |
| 4930-0040-2 Taxes-prior years | 8,000 | 4,000 | 4,000 | 11,350 | 8,765 | 14,164 | 8,661 | 5,146 |
| 4930-0052-2 Taxes-homeowners subvention | 3,000 | 1,000 | 1,000 | 3,435 | 2,773 | 2,751 | 2,822 | 2,899 |
| 4930-0054-2 Taxes-public utility | 5,000 | 5,000 | 5,000 | 5,507 | 5,046 | 5,013 | 5,206 | 4,740 |
| 4930-0055-2 Taxes- Tustin RDA Taxes | 20,000 | 21,035 | 0 | N/A | N/A | N/A | N/A | N/A |
| 4930-0056-2 Taxes-miscellaneous | 0 | 100 | 100 | 0 | 12 | 10 | (0) | 0 |
| 4930-0057-2 Taxes-accrued | (5,000) | (5,000) | (5,000) | (8,931) | (8,931) | (13,302) | (11,115) | (6,564) |
| 4930-0058-2 Taxes confiscated by State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal Property Taxes | 372,316 | 363,235 | 342,200 | 333,240 | 311,130 | 335,147 | 330,805 | 313,314 |
| 4990-0002-2 Miscellaneous income | 500 | 500 | 500 | 3,735 | 2,759 | 889 | 938 | 629 |
| 8900-0002-2 Gain or (loss) on sale of assets | 0 | - | - | 2,000 | - | - | - | 4,250 |
| TOTAL RETAIL OPERATING FUND RECEIPTS | \$1,812,444 | \$1,700,835 | \$1,679,800 | \$1,518,050 | \$1,271,385 | \$1,259,157 | \$1,290,585 | \$1,413,336 |
| Increase over Prior Year Budget | 7% | | | | | | | |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014**

| EXPENDITURES | 2013-14 BUDGET | 2012-13 PROJECTED | 2012-13 BUDGET | ACTUAL 2011-12 | ACTUAL 2010-11 | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 |
|--------------------------------------------------------------------|-------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5130-0070-2 Water purchases | 346,581 | 311,600 | 311,600 | 634,444 | 339,133 | 191,767 | 364,813 | 305,237 |
| 5139-0002-2 In-lieu water purchases | 0 | 0 | 0 | 145,413 | 47,760 | 0 | | 80,454 |
| 5141-0002-2 In-Lieu credit on water purchases | 0 | 0 | 0 | (355,235) | 0 | 0 | | (144,404) |
| 5145-0002-2 Tax recovery expense | 0 | 0 | 0 | 0 | 0 | 0 | | 21,222 |
| 5146-0002-2 OCWD- Replenish Assessment | 193,900 | 183,000 | 183,000 | 48,768 | 76,469 | 189,091 | 98,639 | 123,036 |
| 5161-0002-2 MET-MWDOC readiness to serve charges | 27,500 | 25,000 | 23,000 | 21,328 | 17,775 | 6,093 | 6,012 | 7,354 |
| 5163-0002-2 MET-MWDOC capacity charges | 16,500 | 15,000 | 15,000 | 9,123 | 13,861 | 11,849 | 8,669 | 4,402 |
| 5164-0002-2 Retail service connection | 10,156 | 8,765 | 8,270 | 7,638 | 6,952 | 6,628 | 6,589 | 6,578 |
| 5165-0010-2 EOCWD WZ Readiness to Serve Charge | 3,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 5165-0020-2 EOCWD WZ Reserve Fund Charge | 12,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 5206-0002-2 Utilities-Stoller Boosters | 45,000 | 50,850 | 50,850 | 18,162 | 23,210 | 23,130 | 27,109 | 28,035 |
| 5212-0002-2 Utilities-Vista Panorama Reservoir | 6,750 | 6,500 | 6,500 | 4,057 | 4,186 | 6,453 | 3,638 | 3,612 |
| 5216-0002-2 Utilities-Wells East/West | 50,000 | 59,585 | 59,585 | 19,081 | 31,879 | 38,002 | 34,664 | 25,536 |
| 5313-0002-2 Small tools | 3,075 | 3,000 | 3,000 | 2,357 | 2,007 | 513 | 5,897 | 2,096 |
| 5320-0022-2 Gasoline, oil and diesel fuel | 9,020 | 8,800 | 8,800 | 7,275 | 5,405 | 4,977 | 7,671 | 7,910 |
| 5324-0002-2 Regulatory Permits | 2,500 | 2,500 | 2,500 | 1,943 | 1,452 | 1,452 | 1,185 | 1,185 |
| 5327-0002-2 Water quality testing | 20,000 | 18,000 | 19,500 | 18,982 | 14,290 | 19,662 | 12,452 | 14,989 |
| 5328-0002-2 Chlorine generator / salt purchases | 2,700 | 2,650 | 2,650 | 918 | 0 | 1,336 | 468 | 695 |
| 5329-0002-2 West well maintenance | 3,250 | 3,200 | 3,200 | 2,471 | 271 | 5,978 | 1,245 | 4,448 |
| 5330-0002-2 East well maintenance | 3,250 | 3,200 | 3,200 | 2,368 | 156 | 692 | 11,533 | 1,514 |
| 5331-0002-2 Stoller Reservoir & Boosters maintenance | 6,000 | 6,300 | 6,300 | 0 | 2,203 | 6,488 | 7,115 | 6,042 |
| 5332-0002-2 Vista Panorama Booster maintenance | 4,200 | 4,200 | 4,200 | 548 | 0 | 661 | 1,706 | 4,536 |
| 5333-0002-2 Vista Panorama Reservoir maintenance | 5,300 | 5,200 | 5,200 | 2,909 | 0 | 4,742 | 6,765 | 0 |
| 5334-0002-2 Chlorine generator maintenance | 3,000 | 3,150 | 3,150 | 329 | 526 | 4,179 | 767 | 1,099 |
| 5338-0002-2 SCADA Replacements / Upgrades | 2,100 | 2,100 | 2,100 | 152 | 29 | 922 | 5,756 | 5,445 |
| 5339-0002-2 Operations Software | 16,000 | 3,400 | 3,400 | 1,173 | 0 | 3,220 | 0 | 0 |
| 5342-0002-2 Hydrants- repair and maintenance | 16,100 | 16,100 | 16,100 | 10,858 | 11,869 | 9,564 | 8,105 | 5,850 |
| 5343-0002-2 Production meter purchases and installations | 9,200 | 9,200 | 9,200 | 871 | 9,544 | 18,632 | 4,831 | 8,101 |
| 5345-0002-2 PRV-repair and maintenance | 2,000 | 1,075 | 1,075 | 0 | 5,926 | 139 | 785 | 0 |
| 5350-0035-2 Mains-repair and maintenance | 23,000 | 22,000 | 24,900 | 15,421 | 13,662 | 3,433 | 2,402 | 20,456 |
| 5350-0041-2 Service Connections-repair and maintenance | 20,000 | 21,525 | 21,525 | 7,550 | 15,734 | 22,616 | 26,599 | 20,347 |
| 5350-0051-2 Reservoirs-repair and maintenance | 2,000 | 4,300 | 4,300 | 1,702 | 398 | 4,222 | 1,794 | 356 |
| 5350-0052-2 Vaults-repair and maintenance | 1,500 | 1,500 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| 5350-0402-2 Cathodic Protection- monitoring, repairs & maintenance | 2,000 | 5,500 | 5,500 | 0 | 0 | 650 | 964 | 200 |
| 5358-0002-2 Meter testing | 1,000 | 1,550 | 1,550 | 712 | 930 | 270 | 1,499 | 1,015 |
| 5365-0002-2 Equipment rental | 200 | 210 | 210 | 32 | 0 | 0 | 34 | 0 |
| 5370-0070-2 Backhoe maintenance | 3,500 | 3,000 | 3,000 | 1,243 | 1,770 | 481 | 175 | 0 |
| 5370-0071-2 Vehicle maintenance | 3,100 | 3,000 | 3,000 | 1,455 | 1,118 | 2,122 | 2,867 | 2,446 |
| 5370-0080-2 Maintenance-buildings and grounds | 4,000 | 4,000 | 4,000 | 1,040 | 2,581 | 2,335 | 2,320 | 3,702 |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014**

| EXPENDITURES | 2013-14 BUDGET | 2012-13 PROJECTED | 2012-13 BUDGET | ACTUAL 2011-12 | ACTUAL 2010-11 | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 |
|-------------------------------------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 5467-0002-2 Wages | 255,000 | 225,000 | 258,794 | 197,905 | 201,858 | 197,077 | 194,282 | 189,774 |
| 5469-0069-2 FICA and Medicare | 22,000 | 21,216 | 21,216 | 19,532 | 18,058 | 16,629 | 16,162 | 15,377 |
| 5469-0083-2 Retirement - PERS | 51,100 | 44,000 | 44,000 | 50,378 | 30,674 | 31,597 | 32,722 | 33,632 |
| 5480-0070-2 SUI and ETT | 1,000 | 452 | 500 | 876 | (797) | 476 | 386 | 349 |
| 5480-0072-2 Health and accident insurance | 60,000 | 52,000 | 52,000 | 41,682 | 42,265 | 37,501 | 31,393 | 27,741 |
| 5480-0075-2 Dental insurance | 5,000 | 4,500 | 4,500 | 3,873 | 3,469 | 4,400 | 2,631 | 2,465 |
| 5480-0076-2 Vision insurance | 1,200 | 1,200 | 1,200 | 761 | 728 | 711 | 715 | 710 |
| 5480-0080-2 Life insurance | 800 | 800 | 800 | 483 | 446 | 391 | 463 | 419 |
| 5480-0082-2 Worker's compensation insurance | 13,000 | 13,000 | 13,000 | 10,148 | 10,500 | 5,638 | 5,810 | 7,655 |
| 5486-0002-2 Uniforms | 2,000 | 1,700 | 1,700 | 2,857 | 2,248 | 2,211 | 1,445 | 2,805 |
| 5607-0002-2 District website | 3,000 | 1,000 | 1,000 | 10 | 750 | 764 | | 60 |
| 5610-0009-2 McPherson fax | 205 | 200 | 160 | 196 | 194 | 149 | 122 | 113 |
| 5610-0010-2 McPherson internet | 525 | 525 | 525 | 449 | 417 | 428 | 435 | 407 |
| 5610-0015-2 McPherson office phones | 1,600 | 1,500 | 1,260 | 1,485 | 1,243 | 1,128 | 1,233 | 973 |
| 5610-0016-2 Answering service | 250 | 260 | 260 | 203 | 213 | 204 | 203 | 203 |
| 5610-0017-2 Phone circuits to control equipment | 3,000 | 3,000 | 3,080 | 2,477 | 2,277 | 2,126 | 2,027 | 1,603 |
| 5610-0018-2 Pagers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 164 |
| 5610-0019-2 Cellphones | 1,550 | 1,550 | 1,550 | 1,129 | 1,006 | 1,496 | 1,751 | 1,542 |
| 5610-0020-2 Underground Service Alert | 400 | 400 | 400 | 290 | 423 | 332 | 333 | 360 |
| 5611-0002-2 Training / Schools | 2,000 | 1,500 | 1,500 | 135 | 1,321 | 260 | 967 | 1,010 |
| 5613-0002-2 Conservation | 4,000 | 4,000 | 4,000 | 367 | 108 | 0 | 0 | |
| 5614-0002-2 Conference and Meeting Expenses | 5,000 | 3,000 | 2,500 | 2,684 | 0 | 743 | 601 | 1,889 |
| 5616-0002-2 Mileage | 500 | 500 | 500 | 400 | 405 | 503 | 351 | 189 |
| 5618-0029-2 ACWA | 3,500 | 3,500 | 3,500 | 2,748 | 2,543 | 2,410 | 2,273 | 2,228 |
| 5618-0030-2 Orange County Water Association | 75 | 75 | 75 | 25 | 25 | 75 | 18 | 0 |
| 5618-0031-2 American Water Works Association | 275 | 175 | 175 | 207 | 0 | 178 | 161 | 153 |
| 5618-0032-2 Foothill Communities Association | 10 | 10 | 10 | 10 | 0 | 0 | 0 | |
| 5618-0033-2 CSDA Membership | 3,500 | 3,500 | 4,000 | 0 | N/A | N/A | N/A | N/A |
| 5618-0037-2 ISDOC / Urban Water Institute | 900 | 900 | 900 | 907 | 2,193 | 525 | 525 | 275 |
| 5619-0002-2 Miscellaneous expense | 500 | 500 | 500 | 106 | 82 | 157 | 53 | 123 |
| 5620-0021-2 Director's fees-Richard Barrett | 2,500 | 2,500 | 2,500 | 1,825 | 1,488 | 1,400 | 1,225 | 800 |
| 5620-0022-2 Director's fees-William Vanderwerff | 6,000 | 6,000 | 4,000 | 3,763 | 3,238 | 2,900 | 2,100 | 1,775 |
| 5620-0023-2 Director's fees-Douglas Chapman | 0 | 3,600 | 3,600 | 1,950 | 2,150 | 1,850 | 1,513 | 1,225 |
| 5620-0024-2 Director's fees-John Dulebohn | 3,600 | 3,600 | 3,600 | 1,838 | 2,238 | 1,938 | 263 | 0 |
| 5620-0025-2 Director's fees-Gary Veeh | 0 | 0 | 0 | 0 | 0 | 0 | 938 | 1,450 |
| 5620-0026-2 Director's fees-Richard Bell | 3,600 | 3,600 | 3,600 | 2,563 | 3,025 | 2,225 | 1,688 | 1,700 |
| 5620-0027-2 Director's fees-Douglas Davert | 0 | 0 | N/A | N/A | N/A | N/A | N/A | N/A |
| 5621-0002-2 Board & Meeting Expenses | 1,000 | 1,000 | 1,000 | 601 | N/A | N/A | N/A | N/A |
| 5632-0002-2 Postage | 6,000 | 6,000 | 6,000 | 4,565 | 5,231 | 6,131 | 5,039 | 4,768 |
| 5633-0002-2 Office supplies / furnishings / small equipment | 6,500 | 7,000 | 4,600 | 5,868 | 5,908 | 5,374 | 7,968 | 4,888 |
| 5634-0002-2 Public Information & Legal Notices | 7,550 | 1,500 | 1,500 | 1,521 | 3,010 | 0 | 2,490 | 2,237 |
| 5635-0002-2 Copier contract | 550 | 550 | 550 | 217 | 420 | 388 | 287 | 542 |
| 5636-0002-2 Versaterm contract-route manager | 3,000 | 5,000 | 5,000 | 1,410 | 1,410 | 1,222 | 1,205 | 736 |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014**

| EXPENDITURES | 2013-14 BUDGET | 2012-13 PROJECTED | 2012-13 BUDGET | ACTUAL 2011-12 | ACTUAL 2010-11 | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 |
|-----------------------------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 5638-0002-2 Bank charges | 4,000 | 3,500 | 3,500 | 3,737 | 2,369 | 1,424 | 774 | |
| 5639-0002-2 Outside services | 6,000 | 6,400 | 6,400 | 2,919 | 723 | 2,160 | 1,104 | 1,219 |
| 5640-0002-2 Auditing | 8,200 | 8,000 | 8,000 | 7,485 | 5,848 | 5,000 | 3,929 | 3,725 |
| 5641-0002-2 Tax collection fees | 4,000 | 2,200 | 2,200 | 3,377 | 3,290 | 2,837 | 2,332 | 2,365 |
| 5642-0002-2 Computer billing | 7,000 | 5,000 | 5,000 | 4,488 | 3,244 | 5,087 | 1,082 | 1,299 |
| 5644-0002-2 Treasurer | 10,250 | 10,000 | 10,000 | 2,262 | 30,715 | 32,679 | 21,101 | 24,154 |
| 5644-0003-2 Accounting- Serrano | 23,500 | 23,000 | 23,000 | 21,251 | N/A | N/A | N/A | N/A |
| 5645-0002-2 Legal | 20,000 | 20,000 | 20,000 | 35,697 | 12,975 | 15,335 | 12,322 | 11,944 |
| 5646-0002-2 Computer consulting | 10,000 | 5,000 | 5,000 | 209 | 1,568 | 564 | 570 | 450 |
| 5647-0002-2 Engineering | 45,000 | 45,000 | 45,000 | 26,268 | 28,718 | 18,222 | 36,738 | 37,786 |
| 5648-0002-2 LAFCO | 5,000 | 3,000 | 3,000 | 2,037 | 2,504 | 2,760 | 8,874 | 5,874 |
| 5649-0002-2 LAFCO-MSR | 0 | 0 | 0 | 0 | 0 | 385 | 61 | 3 |
| 5650-0050-2 Insurance-auto and general liability | 7,500 | 4,200 | 4,200 | 6,289 | 4,488 | 5,041 | 4,440 | 4,304 |
| 5650-0051-2 Insurance-property | 1,675 | 1,500 | 1,500 | 1,515 | 1,361 | 956 | 938 | 940 |
| 5650-0052-2 Insurance-fidelity bond | 150 | 150 | 150 | 104 | 160 | 69 | 68 | 69 |
| 5670-0072-2 Office equipment maintenance | 300 | 300 | 300 | 0 | 0 | 250 | 0 | 0 |
| 5680-0083-2 Dumpster | 1,000 | 1,100 | 1,100 | 405 | 264 | 1,073 | 747 | 673 |
| 5680-0084-2 The Gas Co-McPherson Road | 0 | 0 | 0 | 0 | 88 | 134 | 322 | 310 |
| 5680-0085-2 Electric and water-office | 4,100 | 4,000 | 4,000 | 2,252 | 2,751 | 3,243 | 3,414 | 3,118 |
| 5686-0002-2 Security | 1,000 | 1,000 | 1,000 | 0 | 159 | | | |
| 5689-0002-2 Election expense | 0 | 10,000 | 10,000 | 0 | 26 | 59 | 0 | 14,694 |
| 8961-0002-2 Transfers to capital projects funds | 174,100 | 148,030 | 148,030 | 200,000 | 24,109 | 217,422 | 155,976 | 380,262 |
| 8975-0002-2 Retail Operations Contingency Fund | 70,000 | 50,000 | 50,000 | 0 | 50,000 | 50,000 | 0 | |
| 8981-0002-2 Funded to/by Reserve | 50,000 | 50,000 | 50,000 | 0 | 0 | 0 | 0 | |
| 9011-0002-2 Market value adjustments to investments | 0 | 0 | 0 | 81 | 71 | 11 | (30) | (85) |
| 9510-0002-2 Prior year expense | (1,903) | (2,000) | (2,000) | 1,250 | (1,676) | (1,521) | (4,529) | 7,735 |
| TOTAL RETAIL OPERATING FUND EXPENDITURES | 1,812,444 | 1,648,653 | 1,679,800 | 1,323,908 | 1,175,618 | 1,288,547 | 1,228,605 | 1,386,669 |
| Increase over prior year budget | | 7% | | | | | | |

**EAST ORANGE COUNTY WATER DISTRICT
BUDGET DETAIL**

| | | | |
|---------------------------|-----------------------------------------------------------------------------------------------------------|--|-----------|
| <u>4110-0002-2</u> | <u>WATER SALES</u> | | |
| | Budget based upon the sale of 925 AF of water at \$2.67/ccf | | 1,075,823 |
| <u>4111-0002-2</u> | <u>METER CHARGE</u> | | |
| | Budget based upon average 3/4" meter charge of \$16.64/month | | 364,000 |
| <u>4112-0002-2</u> | <u>LATE CHARGES</u> | | |
| | Budget based on \$750 per month or 100 customers per billing period charged late fees | | 9,000 |
| <u>4113-0002-2</u> | <u>CONNECTION FEES</u> | | |
| | No Connection Fees Expected | | 0 |
| <u>4115-0002-2</u> | <u>RETURNED CHECK CHARGES</u> | | |
| | Budget based on approximately \$40 per month or 4 customers per billing period | | 500 |
| <u>4116-0002-2</u> | <u>TURN OFF CHARGES</u> | | |
| | Budget based on historical \$80 per month or 3 customers per billing period | | 700 |
| <u>4117-0002-2</u> | <u>OTHER CHARGES</u> | | |
| | Billing adjustments, miscellaneous deposits and damage reimbursements | | 0 |
| <u>4118-0002-2</u> | <u>UNCOLLECTIBLE ACCOUNTS</u> | | |
| | Budget estimated by General Manager | | (5,000) |
| <u>4120-0002-2</u> | <u>METER INSTALLATIONS</u> | | |
| | There have been no meter installation revenues the past five years | | 0 |
| <u>4120-0002-2</u> | <u>TURN-ON NEW SERVICES</u> | | |
| | Proposed change to Rules & Regulations to collect this fee | | 0 |
| <u>4160-0065-2</u> | <u>REFUNDS</u> | | |
| | This account is to record refunds of expenses for damages, or other refunds of any other type of expense. | | 0 |
| <u>4166-0002-2</u> | <u>SERVICE UPGRADE FEE/DOWNGRADE FEE</u> | | |
| | No service upgrades (changing from a smaller to a larger meter) expected | | 0 |

| | | | |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------|
| Various | INTEREST EARNED ON INVESTED FUNDS Includes Interest from LAIF, County of Orange, ACWA & other investments TBD Average yield estimated to be 1.0% Doesn't include Capital Funds Interest | \$44 | 440 |
| 4930-0030-2 | TAXES-SECURED Estimated - based on prior year's figures | | 315,000 |
| 4930-0031-2 | TAXES-UNSECURED Estimated - based on prior year's figures | | 13,000 |
| 4930-0032-2 | TAXES-SUPPLEMENTAL ROLL These taxes depend on real estate sales within the District which are unpredictable. | | 2,200 |
| 4930-0040-2 | TAXES-PRIOR YEARS These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable. | | 8,000 |
| 4930-0052-2 | TAXES-HOMEOWNER'S SUBVENTION These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable. | | 3,000 |
| 4930-0054-2 | TAXES-PUBLIC UTILITY Estimated - based on prior year's figures | | 5,000 |
| 4930-0055-2 | TAXES-TUSTIN RDA | | 20,000 |
| 4930-0056-2 | TAXES-MISCELLANEOUS These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable. Estimate is based on 100% of prior year 2008-2009 budgeted amount. | | 0 |
| 4930-0057-2 | TAXES-ACCRUED This account is used to accrue taxes at year end that will not be collected until next year. The amount is not determinable until the end of the year. (This should be a negative number as it is revenue that will not be realized in the current year) | | (5,000) |
| 4990-0002-2 | MISCELLANEOUS INCOME General Manager's estimate | | 500 |
| 8900-0002-2 | GAIN OR (LOSS) ON SALE OF ASSETS The District does not plan to sell any assets during the budget year - no budgeted amount | | 0 |

EXPENDITURES

5130-0070-2 **WATER PURCHASES - IMPORTED**

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Budget based on 388 AF x average rate of \$893.25 | 346,581 |
| <u>5139-0002-2</u> <u>IN LIEU WATER PURCHASES</u> No In-Lieu Water expected in 2012/13 | 0 |
| <u>5141-0002-2</u> <u>IN LIEU WATER CREDIT</u> No In-Lieu Water expected in 2012/13 | 0 |
| <u>5146-0002-2</u> <u>OCWD-REPLENISH ASSESSMENT</u> OCWA RA rate increasing to \$277/AF (from \$265/AF) Total water to be pumped 700 AF @\$277/AF | 193,900 |
| <u>5161-0002-2</u> <u>MET-MWDOC READINESS TO SERVE CHARGES</u> This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone | 27,500 |
| <u>5163-0002-2</u> <u>MET-MWDOC CAPACITY CHARGE</u> This is a passthrough charge from Wholesale to its retail customers; this years Wholesale charge is Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone | 16,500 |
| <u>5164-0002-2</u> <u>RETAIL SERVICE CONNECTION-MWDOC</u> Amortization of prepaid retail service connection to MWDOC 1,209 connections @ \$8.40 from MWDOC passed through from Wholesale (Rounded t | 10,156 |
| <u>5165-0010-2</u> <u>EOCWD Readiness to Serve Charge</u> This is a passthrough charge from Wholesale to its retail customers; budget is calculated based upon the number of meter connections: 1,209 x \$2.50/meter | 3,000 |
| <u>5165-0020-2</u> <u>EOCWD WZ Reserve Fund Charge</u> This is a passthrough charge from Wholesale to its retail customers: budget is calculated based upon the number of meter connections: 1,209 x \$10.00/meter | 12,000 |
| <u>5206-0002-2</u> <u>UTILITIES-STOLLER BOOSTERS</u> Budget based on Edison efficiency test-601 AF pumped x \$67 / AF average + 10% rate increase over 2011-12 | 45,000 |
| <u>5212-0002-2</u> <u>UTILITIES-VISTA PANORAMA RESERVOIR</u> Budget based on prior years' experience plus SCE 10% rate increase | 6,750 |
| <u>5216-0002-2</u> <u>UTILITIES-WELLS EAST/WEST</u> Budget based on Edison efficiency test-601 AF pumped x \$72 / AF + rate increase 10% | 50,000 |
| <u>5313-0002-2</u> <u>SMALL TOOLS</u> Based on previous fiscal years' budget | 3,075 |

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| <u>5320-0022-2</u> | <u>GASOLINE, OIL AND DIESEL</u> Based on history and previous years' budget, increased for cost of gasoline prices | 9,020 |
| <u>5324-0002-2</u> | <u>REGULATORY PERMIT</u> Based on previous years' actual | 2,500 |
| <u>5327-0002-2</u> | <u>WATER QUALITY TESTING</u> More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections | 20,000 |
| <u>5328-0002-2</u> | <u>CHLORINE GENERATOR SALT PURCHASES</u> Budget based on estimated water demand | 2,700 |
| <u>5329-0002-2</u> | <u>WEST WELL MAINTENANCE</u> Budget based on previous years' budget | 3,250 |
| <u>5330-0002-2</u> | <u>EAST WELL MAINTENANCE</u> Budget based on previous years' budget | 3,250 |
| <u>5331-0002-2</u> | <u>STOLLER RESERVOIR & BOOSTERS MAINTENANCE</u> Budget based on projected previous years' actual | 6,000 |
| <u>5332-0002-2</u> | <u>VISTA PANORAMA BOOSTER MAINTENANCE</u> Budget based on projected previous years' actual | 4,200 |
| <u>5333-0002-2</u> | <u>VISTA PANORAMA RESERVOIR MAINTENANCE</u> Budget increased due to increased maintenance of VP pumps; not needed if pump replaced thru CIP | 5,300 |
| <u>5334-0002-2</u> | <u>CHLORINE GENERATOR MAINTENANCE</u> Budget based on expected water demand | 3,000 |
| <u>5338-0002-2</u> | <u>SCADA REPLACEMENTS / UPGRADES</u> Based on prior year's experience | 2,100 |
| <u>5339-0002-2</u> | <u>OPERATIONS REPORTING SOFTWARE</u> SEMS contract - maintenance, laboratory, asset management & reporting software | 16,000 |
| <u>5342-0002-2</u> | <u>HYDRANTS- REPAIRS AND MAINTENANCE</u> Hydrant replacement & repair - based on prior year's budget | 16,100 |
| <u>5343-0002-2</u> | <u>PRODUCTION METER PURCHASES AND INSTALLATIONS</u> Replacement customer meters | 9,200 |

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| <u>5345-0002-2</u> | <u>PRV- REPAIR AND MAINTENANCE</u> Allocation for repair and maintenance of PRVs | 2,000 |
| <u>5350-0035-2</u> | <u>MAINS-REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees | 23,000 |
| <u>5350-0041-2</u> | <u>SERVICE CONNECTIONS- REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies | 20,000 |
| <u>5350-0051-2</u> | <u>RESERVOIRS- REPAIR AND MAINTENANCE</u> Based upon CIP rehabs over last few years, budget is decreased | 2,000 |
| <u>5350-0052-2</u> | <u>VAULTS- REPAIR AND MAINTENANCE</u> Repair and maintenance-budget estimated by General Manager | 1,500 |
| <u>5350-0402-2</u> | <u>CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE</u> Increase due to new cathodic system installed at Andres Reservoir (see CIP) | 2,000 |
| <u>5358-0002-2</u> | <u>METER TESTING</u> Annual meter testing and repairs | 1,000 |
| <u>5365-0002-2</u> | <u>EQUIPMENT RENTAL</u> Budget based on previous years' budget | 200 |
| <u>5370-0070-2</u> | <u>BACKHOE MAINTENANCE</u> Budget based on General Manager's estimate | 3,500 |
| <u>5370-0071-2</u> | <u>VEHICLE MAINTENANCE</u> Budget based on General Manager's estimate | 3,100 |
| <u>5370-0080-2</u> | <u>MAINTENANCE-BUILDINGS AND GROUNDS</u> Budget includes repairs to District house | 4,000 |
| <u>5467-0002-2</u> | <u>WAGES</u> Total current hourly wages-all employees 2% wage increase or 5% one-time (no benefits) payment for non-management employees Overtime hours budgeted = 200 hours (field employees only) plus 11 holidays x 8 hrs double time = 88 hours Plus Standby Hours = 52 weekends x 8 hrs =416 hours Includes cost for part-time clerk (1,020 hours) @ \$12/hour | Emp 255,000 0.00 |

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| <u>5469-0069-2</u> | <u>FICA AND MEDICARE</u> Total wages FICA & Medicare = 7.65% of payroll | 22,000 |
| <u>5469-0083-2</u> | <u>RETIREMENT-PERS</u> Regular wages Employee contribution (Paid by District) - 7% Employer Contribution - 8.0% | 51,100 |
| <u>5480-0070-2</u> | <u>SUI and ETT</u> SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are \$7,000 for 6 Employees | 1,000 |
| <u>5480-0072-2</u> | <u>HEALTH AND ACCIDENT INSURANCE</u> ACWA - ASC Budget based on ACWA information | 60,000 |
| <u>5480-0075-2</u> | <u>DENTAL INSURANCE</u> ACWA - ASC Budget based on previous years' actual | 5,000 |
| <u>5480-0076-2</u> | <u>VISION INSURANCE</u> Budget based on previous years' actual | 1,200 |
| <u>5480-0080-2</u> | <u>LIFE INSURANCE</u> Budget based on previous years' actual | 800 |
| <u>5480-0082-2</u> | <u>WORKER'S COMPENSATION INSURANCE</u> Based on information from JPIA | 13,000 |
| <u>5486-0002-2</u> | <u>UNIFORMS</u> Budget based on previous years' projected actual | 2,000 |
| <u>5607-0002-2</u> | <u>DISTRICT WEBSITE</u> Website changes anticipated to comply with Orange County Grand Jury Report | 3,000 |
| <u>5610-0009-2</u> | <u>MCPHERSON FAX</u> Based on previous years' budgeted amount - Wholesale and Retail | 205 |
| <u>5610-0010-2</u> | <u>MCPHERSON INTERNET</u> Based on previous years' projected actual expenditures | 525 |

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| <u>5610-0015-2</u> | <u>MCPHERSON OFFICE PHONES</u> Based on projected actual expenditures - | 1,600 |
| <u>5610-0016-2</u> | <u>ANSWERING SERVICE</u> Based on 2011-12 projected actual expenditures | 250 |
| <u>5610-0017-2</u> | <u>PHONE CIRCUITS TO CONTROL EQUIPMENT</u> Based on previous years' projected actual expenditures | 3,000 |
| <u>5610-0018-2</u> | <u>PAGERS</u> Use of pagers has been discontinued | 0 |
| <u>5610-0019-2</u> | <u>CELLPHONES</u> Based on prior years' experience | 1,550 |
| <u>5610-0020-2</u> | <u>UNDERGROUND SERVICE ALERT</u> Based on previous years' projected actual expenditures | 400 |
| <u>5611-0002-2</u> | <u>TRAINING / SCHOOLS</u> Based on previous years' budget | 2,000 |
| <u>5613-0002-2</u> | <u>CONSERVATION</u> Retail Zone allocation based on increased funding for school education | 4,000 |
| <u>5614-0002-2</u> | <u>CONFERENCE & MEETING EXPENSES</u> Based on General Manager's estimate | 5,000 |
| <u>5616-0002-2</u> | <u>MILEAGE</u> Based on history and previous years' budget | 500 |
| <u>5618-0029-2</u> | <u>ACWA</u> Dues & Misc Expenses. Based on previous years' projected actual | 3,500 |
| <u>5618-0030-2</u> | <u>ORANGE COUNTY WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual | 75 |
| <u>5618-0031-2</u> | <u>AMERICAN WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual | 275 |
| <u>5618-0032-2</u> | <u>FOOTHILL COMMUNITIES ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual | 10 |
| <u>5618-0033-2</u> | <u>CALIFORNIA SPECIAL DISTRICT ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual | 3,500 |
| <u>5618-0037-2</u> | <u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u> Dues & Misc Expenses. Based on previous years' projected actual | 900 |

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| <u>5619-0002-2</u> | <u>MISCELLANEOUS EXPENSE</u> | |
| | Small (<\$50) purchases that are not accounted for elsewhere | 500 |
| | <u>DIRECTOR'S FEES</u> | |
| | Budget based on General Manager's estimate | |
| <u>5620-0021-2</u> | <u>Richard Barrett</u> | 2,500 |
| <u>5620-0022-2</u> | <u>William Vanderwerff</u> | 6,000 |
| <u>5620-0024-2</u> | <u>John Dulebohn</u> | 3,600 |
| <u>5620-0026-2</u> | <u>Richard Bell</u> | 3,600 |
| <u>5620-0027-2</u> | <u>Douglas Davert</u> | 0 |
| <u>5621-0002-2</u> | <u>BOARD & COMMITTEE MEETING EXPENSE</u> | |
| | Based on General Manager's estimate | 1,000 |
| <u>5632-0002-2</u> | <u>POSTAGE</u> | |
| | Budget based on General Manager's estimate | 6,000 |
| <u>5633-0002-2</u> | <u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u> | |
| | Budget based on General Manager's estimate | 6,500 |
| <u>5634-0002-2</u> | <u>PUBLICATIONS AND LEGAL NOTICES</u> | |
| | Budget based on previous years' actual | 7,550 |
| <u>5635-0002-2</u> | <u>COPIER CONTRACT</u> | |
| | Budget based on previous years' actual | 550 |
| <u>5636-0002-2</u> | <u>VERSATERM CONTRACT-ROUTE MANAGER</u> | |
| | Existing meter reading equipment will be unsupported after 2013 - new equipment will be purchased | 3,000 |
| <u>5638-0002-2</u> | <u>BANK CHARGES</u> | |
| | Charges for internet payments by customers | 4,000 |
| <u>5639-0002-2</u> | <u>OUTSIDE SERVICES</u> | |
| | Based on previous fiscal years' budget | 6,000 |

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| <u>5640-0002-2</u> | <u>AUDIT</u> Budget based on contract Retail Zone allocation based on General Manager's estimate | 8,200 |
| <u>5641-0002-2</u> | <u>TAX COLLECTION FEES</u> Budget based on 2010-2011 actual | 4,000 |
| <u>5642-0002-2</u> | <u>COMPUTER BILLING</u> Estimate by General Manager | 7,000 |
| <u>5644-0002-2</u> | <u>TREASURER</u> Budget based on General Manager's estimate | 10,250 |
| <u>5644-0003-2</u> | <u>ACCOUNTING- SERRANO</u> Budget based on General Manager's estimate | 23,500 |
| <u>5645-0002-2</u> | <u>LEGAL</u> Budget based on General Manager's estimate | 20,000 |
| <u>5646-0002-2</u> | <u>COMPUTER CONSULTING</u> Budget based on General Manager's estimate | 10,000 |
| <u>5647-0002-2</u> | <u>ENGINEERING</u> Budget based on General Manager's estimate Retail Zone - direct expense | 45,000 |
| <u>5648-0002-2</u> | <u>LAFCO</u> Budget based on information from Local Agency Formation Commission | 5,000 |
| <u>5649-0002-2</u> | <u>LAFCO MSR</u> | 0 |
| <u>5650-0050-2</u> | <u>INSURANCE-AUTO AND GENERAL LIABILITY</u> Budget based on projected actual | 7,500 |
| <u>5650-0051-2</u> | <u>INSURANCE-PROPERTY</u> Budget based on previous years' budget | 1,675 |
| <u>5650-0052-2</u> | <u>INSURANCE-FIDELITY BOND</u> Budget based on previous years' budget | 150 |

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| <u>5670-0072-2</u> | <u>EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate | 300 |
| <u>5680-0083-2</u> | <u>DUMPSTER</u> Budget based on General Manager's estimate | 1,000 |
| <u>5680-0084-2</u> | <u>THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE</u> Budget based on previous years' budget Paid by Superintendent | 0 |
| <u>5680-0085-2</u> | <u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years' actual with nominal increase | 4,100 |
| <u>5686-0002-2</u> | <u>SECURITY</u> Costs (locks, etc.) related to security | \$1,000 |
| <u>5689-0002-2</u> | <u>ELECTION EXPENSE</u> Budget based on historical cost | 0 |
| <u>8961-0002-2</u> | <u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u> Any excess revenues over expenditures of the Retail Zone Operating Fund that are not needed for working capital are transferred to the Retail Zone Replacement and Capital Improvements Fund | 174,100 |
| <u>8975-0002-2</u> | <u>RETAIL OPERATIONS CONTINGENCY FUND</u> Allocated 100% to Retail Zone | 50,000 |
| <u>8981-0002-2</u> | <u>FUNDED TO/BY RESERVES</u> Reserve Funds for future capital replacements | 50,000 |
| <u>9011-0002-2</u> | <u>MARKET VALUE ADJUSTMENTS TO INVESTMENTS</u> This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs. | 0 |
| <u>9510-0002-2</u> | <u>PRIOR YEAR EXPENSES</u> This account captures expenses that relate to a previous fiscal year so that they are segregated for audit. | (1,903) |