

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL ZONE OPERATING BUDGET
FY 2011-2012**

| Account Title | 2011-12 BUDGET | 2010-11 BUDGET | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 | ACTUAL 2006-07 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| RECEIPTS | | | | | | |
| 411002 Water sales | 891,000 | 912,500 | 740,407 | 766,815 | 799,527 | 717,506 |
| 411102 Meter charges | 312,000 | 193,000 | 156,332 | 154,323 | 155,849 | 155,006 |
| 411202 Late charges | 9,000 | 10,000 | 11,580 | 11,880 | 10,980 | 10,500 |
| 411302 Connection Fee | 0 | 500 | 3,500 | 700 | 1,000 | 1,500 |
| 411502 Returned check charges | 500 | 600 | 630 | 570 | 600 | 420 |
| 411602 Turn off charges | 1,000 | 1,000 | 1,400 | 750 | 1,090 | 320 |
| 411702 Other charges | 500 | 1,000 | 0 | 2,080 | 2,802 | 3,017 |
| 411802 Uncollectible accounts | (5,000) | (6,000) | (3,485) | (876) | (665) | (1,050) |
| 412002 Meter installation | 0 | 0 | 0 | | 0 | 0 |
| 412102 Turn-on new service | 1,000 | 5,000 | 5,130 | 8,217 | 14,836 | |
| 412202 State tax shifts | 0 | 0 | 0 | | 84,744 | 127,343 |
| 492002 Interest earned-LAIF | | 0 | 1,573 | 3,034 | 3,429 | 2,418 |
| 492202 Interest earned-Money Market | | 0 | 444 | 863 | 1,419 | 134 |
| 492402 Interest earned-Morgan Stanley | | 0 | 538 | 3,141 | 5,917 | 1,315 |
| 492502 Interest earned-U.S. Treasury Bond | | 0 | 0 | 0 | 0 | 0 |
| Interest Earned .5% average yield | 1,000 | 500 | | 0 | 0 | 0 |
| 493002 Taxes-secured | 313,500 | 310,000 | 307,112 | 299,000 | 277,379 | 256,455 |
| 493102 Taxes-unsecured | 15,000 | 15,000 | 12,781 | 12,807 | 13,630 | 11,543 |
| 493202 Taxes-supplemental roll | 5,000 | 5,000 | 6,618 | 13,423 | 16,084 | 20,219 |
| 494002 Taxes-prior years | 4,000 | 5,000 | 14,164 | 8,661 | 5,146 | 3,896 |
| 495202 Taxes-homeowners subvention | 1,000 | 1,000 | 2,751 | 2,822 | 2,899 | 3,016 |
| 495402 Taxes-public utility | 5,000 | 5,301 | 5,013 | 5,206 | 4,740 | 4,604 |
| 495602 Taxes-miscellaneous | 100 | 100 | 10 | (0) | 0 | 4 |
| 495702 Taxes-accrued | (5,000) | (5,000) | (13,302) | (11,115) | (6,564) | (4,626) |
| 495802 Taxes confiscated by State | 0 | 0 | 0 | | 0 | (194,439) |
| 496502 Refunds | 2,000 | 2,000 | 4,770 | 6,849 | 8,996 | 12,022 |
| 496602 Service upgrade fee | 0 | 0 | 302 | 497 | 4,619 | 0 |
| 499002 Miscellaneous income | 500 | 1,000 | 889 | 938 | 629 | 165 |
| 499102 Gain on sale of assets | 2,000 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RZ OPERATING FUND RECEIPTS | 1,554,100 | 1,457,500 | 1,259,157 | 1,290,585 | 1,409,086 | 1,131,288 |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2011-2012**

| EXPENDITURES | 2011-12 BUDGET | 2010-11 BUDGET | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 | ACTUAL 2006-07 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 511102 Utilities-Stoller Boosters | 44,000 | 40,000 | 23,130 | 27,109 | 28,035 | 15,471 |
| 511202 Utilities-Vista Panorama Reservoir | 7,000 | 4,500 | 6,453 | 3,638 | 3,612 | 3,306 |
| 511602 Utilities-Wells | 47,250 | 45,000 | 38,002 | 34,664 | 25,536 | 20,639 |
| 513802 Water purchases | 361,200 | 336,000 | 191,767 | 364,813 | 305,237 | 383,363 |
| 513902 In-lieu water purchases | 106,000 | 0 | 0 | | 80,454 | 110,330 |
| 514102 In-Lieu credit on water purchases | (170,000) | 0 | 0 | | (144,404) | (205,994) |
| 514402 Retail service connection | 7,700 | 7,500 | 6,628 | 6,589 | 6,578 | 6,551 |
| 514502 Tax recovery expense | 0 | 0 | 0 | | 21,222 | 21,438 |
| 514602 Basin Replenishment Assessment | 92,750 | 164,000 | 189,091 | 98,639 | 123,036 | 59,787 |
| 530702 District website | 5,000 | 750 | 764 | | 60 | 8 |
| 530902 McPherson fax | 155 | 150 | 149 | 122 | 113 | 196 |
| 531002 McPherson internet | 513 | 500 | 428 | 435 | 407 | 397 |
| 531502 McPherson office phones | 1,230 | 1,200 | 1,128 | 1,233 | 973 | 957 |
| 531602 Answering service | 256 | 250 | 204 | 203 | 203 | 211 |
| 531702 Phone circuits to control equipment | 2,563 | 2,500 | 2,126 | 2,027 | 1,603 | 2,928 |
| 531802 Pagers | 0 | 0 | 0 | 0 | 164 | 159 |
| 531902 Cellphones | 1,538 | 1,500 | 1,496 | 1,751 | 1,542 | 1,548 |
| 532002 Underground Service Alert | 360 | 350 | 332 | 333 | 360 | 386 |
| 531102 Wages | 234,600 | 230,000 | 197,077 | 194,282 | 189,774 | 191,665 |
| 531202 Outside services | 6,300 | 6,000 | 2,160 | 1,104 | 1,219 | 2,639 |
| 531302 Small tools | 2,500 | 2,500 | 513 | 5,897 | 2,096 | 4,422 |
| 532102 Conservation | 3,500 | 1,500 | 0 | | | |
| 532202 Gasoline, oil and diesel fuel | 6,800 | 6,000 | 4,977 | 7,671 | 7,910 | 6,948 |
| 532302 Mileage | 360 | 350 | 503 | 351 | 189 | 413 |
| 532402 Training / Schools | 750 | 800 | 260 | 967 | 1,010 | 431 |
| 532602 NPDS permit | 1,625 | 1,475 | 1,452 | 1,185 | 1,185 | 1,186 |
| 532702 Water quality testing | 20,500 | 20,000 | 19,662 | 12,452 | 14,989 | 9,910 |
| 532802 Chlorine generator / salt purchases | 2,565 | 2,500 | 1,336 | 468 | 695 | 350 |
| 532902 West well maintenance | 3,075 | 3,000 | 5,978 | 1,245 | 4,448 | 1,570 |
| 533002 East well maintenance | 3,075 | 3,000 | 692 | 11,533 | 1,514 | 30 |
| 533102 Stoller Reservoir & Boosters maintenance | 6,150 | 6,000 | 6,488 | 7,115 | 6,042 | 2,985 |
| 533202 Vista Panorama Booster maintenance | 4,100 | 4,000 | 661 | 1,706 | 4,536 | 1,918 |
| 533302 Vista Panorama Reservoir maintenance | 5,125 | 5,000 | 4,742 | 6,765 | 0 | 13 |
| 533402 Chlorine generator maintenance | 3,075 | 3,000 | 4,179 | 767 | 1,099 | 981 |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2011-2012**

| <u>EXPENDITURES</u> | 2011-12 BUDGET | 2010-11 BUDGET | ACTUAL 2009-10 | ACTUAL 2008-09 | ACTUAL 2007-08 | ACTUAL 2006-07 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 533502 Repair and maintenance-mains | 26,250 | 25,000 | 3,433 | 2,402 | 20,456 | 47,844 |
| 534102 Repair and maintenance-service laterals | 21,000 | 20,000 | 22,616 | 26,599 | 20,347 | 18,349 |
| 534202 Repair and maintenance-hydrants | 15,750 | 15,000 | 9,564 | 8,105 | 5,850 | 14,320 |
| 534302 Production meter purchases and installations | 10,500 | 10,000 | 18,632 | 4,831 | 8,101 | 4,479 |
| 534502 Repair and maintenance-service pressure valves | 1,050 | 1,000 | 139 | 785 | 0 | 0 |
| 535102 Repair and maintenance-reservoirs | 4,200 | 4,000 | 4,222 | 1,794 | 356 | 0 |
| 535802 Meter testing | 1,500 | 750 | 270 | 1,499 | 1,015 | 435 |
| 540202 Repairs & mtce-Cathodic Protection | 5,000 | 2,300 | 650 | 964 | 200 | 823 |
| 534002 Repair and maintenance- SCADA | 2,050 | 2,000 | 922 | 5,756 | 5,445 | 2,880 |
| 563402 Operations Reporting Software | 3,300 | 3,220 | 3,220 | 0 | 0 | 0 |
| 563502 Copier contract | 515 | 500 | 388 | 287 | 542 | 263 |
| 563602 Versaterm contract-route manager | 2,870 | 2,800 | 1,222 | 1,205 | 736 | 18 |
| 536102 MET-MWDOC readiness to serve charges | 25,000 | 13,090 | 6,093 | 6,012 | 7,354 | 6,879 |
| 536302 MET-MWDOC capacity charges | 12,030 | 10,738 | 11,849 | 8,669 | 4,402 | 0 |
| 536502 Equipment rental | 205 | 200 | 0 | 34 | 0 | 68 |
| 536602 Uniforms | 1,540 | 1,500 | 2,211 | 1,445 | 2,805 | 2,339 |
| 536902 FICA and Medicare | 20,400 | 20,000 | 16,629 | 16,162 | 15,377 | 15,193 |
| 538302 Retirement - PERS | 44,000 | 40,000 | 31,597 | 32,722 | 33,632 | 33,690 |
| 537002 SUI and ETT | 357 | 350 | 476 | 386 | 349 | 402 |
| 537202 Health and accident insurance | 49,500 | 45,000 | 37,501 | 31,393 | 27,741 | 25,892 |
| 537502 Dental insurance | 4,400 | 4,000 | 4,400 | 2,631 | 2,465 | 2,585 |
| 537602 Vision insurance | 1,130 | 1,020 | 711 | 715 | 710 | 783 |
| 538002 Life insurance | 765 | 750 | 391 | 463 | 419 | 481 |
| 538202 Worker's compensation insurance | 11,550 | 11,000 | 5,638 | 5,810 | 7,655 | 14,747 |
| 561702 Meetings, dues and memberships | 0 | 0 | 0 | 0 | | 0 |
| 562902 Dues-ACWA | 3,500 | 2,500 | 2,410 | 2,273 | 2,228 | 2,020 |
| 563002 Dues-Orange County Water Works Association | 75 | 77 | 75 | 18 | 0 | 20 |
| 563102 Dues-American Water Works Association | 175 | 175 | 178 | 161 | 153 | 135 |
| 563702 Dues-ISDOC / Urban Water Institute | 700 | 500 | 525 | 525 | 275 | 250 |
| 561702 Board Meeting Expense | 1,000 | N/A | N/A | N/A | N/A | N/A |
| 561802 Travel-seminars and conferences | 1,500 | 2,000 | 743 | 601 | 1,889 | 2,732 |
| 561902 Miscellaneous expense/Conservation | 2,000 | 2,500 | 157 | 53 | 123 | 18 |
| 562102 Director's fees-Richard Barrett | 2,400 | 2,400 | 1,400 | 1,225 | 800 | 900 |
| 562202 Director's fees-William Vanderwerff | 3,600 | 3,600 | 2,900 | 2,100 | 1,775 | 1,825 |
| 562302 Director's fees-Douglas Chapman | 3,600 | 3,600 | 1,850 | 1,513 | 1,225 | 1,450 |
| 562402 Director's fees-John Dulebohn | 3,600 | 3,600 | 1,938 | 263 | 0 | 0 |
| 562502 Director's fees-Gary Veeh | 0 | 0 | 0 | 938 | 1,450 | 1,475 |
| 562602 Director's fees-Richard Bell | 3,600 | 3,600 | 2,225 | 1,688 | 1,700 | 1,675 |

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2011-2012**

| <u>EXPENDITURES</u> | 2011-12 BUDGET | 2010-11 BUDGET | 2009-10 BUDGET | ACTUAL 2008-09 | ACTUAL 2007-08 | ACTUAL 2006-07 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 563202 Postage | 6,000 | 5,000 | 6,131 | 5,039 | 4,768 | 4,251 |
| 563302 Office supplies / furnishings / small equipment | 4,500 | 4,000 | 5,374 | 7,968 | 4,888 | 8,344 |
| 563402 Publications and legal notices | 1,428 | 1,190 | 0 | 2,490 | 2,237 | 1,502 |
| 563802 Bank charges | 3,030 | 3,000 | 1,424 | 774 | | |
| 564202 Computer billing | 4,000 | 4,000 | 5,087 | 1,082 | 1,299 | 1,200 |
| 564002 Auditing | 6,500 | 5,000 | 5,000 | 3,929 | 3,725 | 3,163 |
| 564102 Tax collection fees | 2,050 | 2,000 | 2,837 | 2,332 | 2,365 | 198 |
| 564302 Engineering | 40,000 | 20,000 | 18,222 | 36,738 | 37,786 | 19,311 |
| 564402 Accounting | 30,000 | 33,000 | 32,679 | 21,101 | 24,154 | 25,606 |
| 564502 Legal | 18,000 | 15,000 | 15,335 | 12,322 | 11,944 | 9,882 |
| 564602 Computer consulting | 1,000 | 750 | 564 | 570 | 450 | 963 |
| 564802 LAFCO | 3,000 | 2,750 | 2,760 | 8,874 | 5,874 | 5,465 |
| 564902 LAFCO-MSR | 0 | 0 | 385 | 61 | 3 | 5,899 |
| 565002 Insurance-auto and general liability | 4,000 | 4,000 | 5,041 | 4,440 | 4,304 | 3,893 |
| 565102 Insurance-property | 1,300 | 1,200 | 956 | 938 | 940 | 859 |
| 565202 Insurance-fidelity bond | 80 | 75 | 69 | 68 | 69 | 69 |
| 567202 Equipment maintenance | 260 | 250 | 250 | 0 | 0 | 0 |
| 567002 Backhoe maintenance | 1,845 | 1,800 | 481 | 175 | 0 | 2,115 |
| 567102 Vehicle maintenance | 2,565 | 2,500 | 2,122 | 2,867 | 2,446 | 3,048 |
| 568302 Dumpster | 1,025 | 1,000 | 1,073 | 747 | 673 | 692 |
| 568402 The Gas Co-office | 345 | 300 | 134 | 322 | 310 | 435 |
| 568502 Electric and water-office | 3,850 | 3,500 | 3,243 | 3,414 | 3,118 | 3,494 |
| 568002 Maintenance-buildings and grounds | 3,075 | 3,000 | 2,335 | 2,320 | 3,702 | 1,811 |
| 568902 Election expense | 0 | 35,000 | 59 | 0 | 14,694 | 0 |
| 896102 Transfers to capital projects funds | 200,000 | 100,590 | 217,422 | 155,976 | 380,262 | 188,757 |
| 897102 Retail Operations Contingency Fund | 50,000 | 50,000 | 50,000 | | | |
| 898102 Funded to/by Reserve | 50,000 | | | | | |
| 900102 Loss on sale of assets | 0 | 0 | 0 | | 0 | 0 |
| 901102 Market value adjustments to investments | 0 | 0 | 11 | (30) | (85) | 1,212 |
| 951002 Prior year expense | 0 | 0 | (1,521) | (4,529) | 7,735 | |
| TOTAL RZ OPERATING FUND EXPENDITURES | 1,540,080 | 1,457,000 | 1,288,547 | 1,228,605 | 1,386,669 | 1,144,281 |