

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING BUDGET
FY 2012-13

Fund 14201 Account RECEIPTS	Title	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
4110-0001-1	Water sales	\$2,616,994	\$2,527,337	\$2,805,738	\$3,773,289	\$3,604,009	\$3,303,177	\$5,054,263
4111-0001-1	Meter/standby charge	\$250	\$0	N/A	N/A	N/A	N/A	N/A
4112-0001-1	Late charge	\$30	\$0	\$0				
4122-0001-1	Tax shift recovery	\$0	\$0	\$0	\$0		\$352,350	\$345,654
4130-0001-1	Retail service connections-MWDOC meter charges	\$157,100	\$129,825	\$122,100	\$108,873	\$108,207	\$106,612	\$105,617
4131-0001-1	MET-MWDOC Readiness to serve recovery	\$193,500	\$162,630	\$137,793	\$62,815	\$63,548	\$75,738	\$74,200
4133-0001-1	MET-MWDOC Capacity charge recovery	\$116,000	\$122,279	\$113,028	\$111,371	\$119,379	\$60,300	\$0
4980-0001-1	AMP Sale proceeds - RPOI distributions	\$40,500	\$59,163	\$30,569	\$26,754		\$206,614	\$205,884
1472-0001-1	Accrued interest receipts-AMP sale	\$0	\$0	\$7,004	\$0	\$29,088	\$31,270	\$25,064
4916-0001-1	Interest earned-demand accounts	\$50	\$50	\$0	\$0	\$662	\$877	\$550
4917-0001-1	Interest earned-LAIF	\$100	\$10,250	\$1,005	\$1,654	\$164	\$185	\$130
4922-0001-1	Interest earned-County of Orange	\$50	\$0	\$257	\$791	\$1,603	\$2,612	\$249
4923-0001-1	Interest earned-ACWA	\$1,400	\$1,600	\$2,470	\$2,705	\$2,823	\$2,940	\$3,551
4916-0001-1	Interest earned-Morgan Stanley	\$100	\$100	\$35	\$508	\$3,253	\$6,166	\$2,235
4918-0001-1	Interest earned-U.S. Treasury Bonds	\$200	\$0	\$0	\$3,871	\$10,219	\$9,958	\$12,901
4930-0030-1	Taxes-secured	\$575,000	\$548,000	\$509,000	\$546,045	\$532,406	\$488,039	\$448,897
4930-0031-1	Taxes-unsecured	\$15,000	\$23,000	\$25,025	\$22,724	\$22,805	\$23,981	\$23,955
4930-0032-1	Taxes-supplemental roll	\$5,000	\$10,000	\$3,996	\$11,767	\$23,902	\$28,299	\$31,768
4930-0040-1	Taxes-prior years	\$15,000	\$15,000	\$16,496	\$25,225	\$15,238	\$9,008	\$7,003
4930-0052-1	Taxes-homeowners subvention	\$4,000	\$4,000	\$4,832	\$4,891	\$5,026	\$5,101	\$5,279
4930-0054-1	Taxes-public utility	\$10,000	\$10,000	\$9,723	\$10,349	\$10,063	\$9,187	\$8,800
4930-0056-1	Taxes-miscellaneous	\$500	\$25	\$35	\$45	\$28	\$0	\$0
4930-0057-1	Taxes-accrued	(\$15,000)	(\$20,000)	\$15,554	(\$23,686)	(\$19,556)	(\$11,501)	(\$8,306)
4930-0058-1	Taxes confiscated by State	\$0	\$0	\$0	\$0	\$0	\$0	(\$349,145)
	Subtotal Propety Taxes	\$609,500	\$590,025	\$584,659	\$597,360	\$589,912	\$552,113	\$168,251
4160-0060-1	Reimbursed expenses-IRWD	\$19,040	\$11,000	\$19,037	\$8,907	\$6,277	\$12,641	\$12,960
4160-0065-1	Refunds	\$0	\$1	\$0	\$1	\$2,839	\$971	\$6,258
4975-0001-1	Rent income-Cingular (AT&T)	\$50,000	\$48,000	\$30,407	\$27,372	\$26,400	\$23,373	\$20,531
4977-0001-1	Rent income-Crown Castle (Mountain Union)	\$44,000	\$42,000	\$42,000	\$17,855	\$15,611	\$15,000	\$15,000
4990-0001-1	Miscellaneous income	\$500	\$0	\$13,532	\$0		\$34	\$797
8900-0001-1	Gain or (loss) on sale of assets	\$0	\$0	\$0	\$0		\$0	\$4,250
TOTAL WHOLESALE OPERATING FUND RECEIPTS		\$3,849,314	\$3,704,260	\$3,909,634	\$4,744,126	\$4,583,993	\$4,762,932	\$6,058,345
Increase over prior year's budget				3.92%				

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2012-2013
EXPENDITURES**

	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
5219-0001-1 Utility- SCADA RTU	\$2,500	\$1,800	\$2,241	1,508.00	\$1,536	\$1,481	\$1,451
5130-0070-1 Water purchases-OC70	\$1,308,497	\$1,187,848	\$2,519,626	2,089,824.00	\$2,133,410	\$2,152,191	\$2,641,937
5130-0048-1 Water purchases-EOCF#2 OC48	\$523,399	\$480,194	\$784,801	774,405.00	\$912,122	\$684,034	\$966,905
5130-0043-1 Water purchases-EOCF#2 OC43	\$785,098	\$859,295	\$826,107	997,523.00	\$655,824	\$592,289	\$1,543,404
5164-0001-1 Retail service connection-MWDOC meter charges	\$157,100	\$129,825	\$119,439	(2,483.00)	\$108,207	\$106,612	\$105,617
5148-0001-1 Diemer lease amortization-bond	\$0	\$0	\$0	\$0		\$12,840	\$68,605
5149-0001-1 AMP-FAP lease	\$13,000	\$13,000	\$12,000	\$20,313	\$19,569	\$20,269	\$19,934
5607-0001-1 District website	\$750	\$750	\$750	\$764		\$60	\$8
5610-0009-1 McPherson fax	\$200	\$200	\$195	\$197	\$112	\$113	\$197
5610-0010-1 McPherson internet	\$475	\$450	\$417	\$444	\$419	\$408	\$397
5610-0015-1 McPherson office phones	\$1,250	\$1,200	\$1,243	\$1,091	\$1,233	\$990	\$957
5610-0016-1 Answering service	\$240	\$225	\$194	\$204	\$203	\$218	\$211
5610-0017-1 Phone circuits to contol equipment	\$4,100	\$4,000	\$4,034	\$3,825	\$3,733	\$3,751	\$3,806
5310-0018-1 Pagers	\$0	\$0	\$0	\$0		\$148	\$159
5610-0019-1 Cellphones	\$1,600	\$1,600	\$1,038	\$1,495	\$1,751	\$1,542	\$1,548
5610-0020-1 Underground Service Alert	\$400	\$400	\$478	\$332	\$333	\$360	\$386
5467-0001-1 Wages	\$124,800	\$120,000	\$138,166	\$99,836	\$148,731	\$142,853	\$112,456
5639-0001-1 Outside services	\$2,300	\$2,220	\$642	\$468	\$572	\$602	\$430
5313-0001-1 Small tools	\$2,400	\$2,400	\$1,841	\$943	\$5,917	\$1,468	\$2,923
5613-0001-1 Conservation expense	\$25,000	\$25,000	\$0	\$2,300		\$0	\$0
5320-0022-1 Gasoline, oil & diesel fuel	\$8,600	\$6,800	\$3,472	\$1,360	\$2,681	\$2,013	\$1,737
5616-0001-1 Mileage	\$200	\$125	\$120	\$135	\$150	\$47	\$177
5611-0001-1 Training / Schools	\$1,000	\$400	\$850	\$135	\$499	\$450	\$404
5324-0001-1 Regulatory Permits	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
5327-0001-1 Water quality testing	\$26,000	\$28,674	\$20,326	\$27,252	\$30,887	\$23,199	\$14,130
5338-0001-1 SCADA Replacements / Upgrades	\$12,000	\$10,000	\$0	\$3,443	\$712	\$3,027	\$2,880
5339-0001-1 Operations Reporting Software	\$1,500	\$1,380	\$0	\$1,380	\$0	\$0	\$0
5343-0001-1 Production meter purchases and installations	\$15,000	\$15,000	\$0	\$12,009	\$12,158	\$21,833	\$12,672
5350-0035-1 Mains-repair and maintenance	\$10,000	\$6,000	\$18,243	\$910	\$15,390	\$29,835	\$3,792
5350-0041-1 Service Connections-repair and maintenance	\$1,000	\$1,000	\$0	\$145	\$397	\$0	\$720
5345-0001-1 PRV-repair and maintenance	\$3,000	\$3,000	\$2,035	\$2,654	\$3,668	\$0	\$0
5350-0051-1 Reservoirs-repair and maintenance	\$10,000	\$10,000	\$2,205	\$4,748	\$11,747	\$8,330	\$5,603
5350-0052-1 Vaults-repair and maintenance	\$10,000	\$10,000	\$0	\$16,319	\$2,368	\$26	\$0
5358-0001-1 Meter Testing	\$3,000	\$3,000	\$2,170	\$1,678	\$3,167	\$4,980	\$3,122
5350-0402-1 Cathodic protection-monitor, repair and maintenance	\$15,000	\$12,000	\$1,507	\$10,407	\$4,827	\$8,595	\$7,108
5357-0001-1 EOCF # 2 maintenance and operations	\$45,000	\$23,000	\$42,452	\$20,900	\$16,200	\$11,000	\$11,275
5359-0001-1 SAC line maintenance and operations	\$2,000	\$2,000	\$1,915	\$1,719	\$1,649	\$1,663	\$1,682
5161-0001-1 MET-MWDOC Readiness to serve charge	\$193,500	\$162,630	\$137,793	\$62,803	\$63,548	\$75,738	\$74,200
5163-0001-1 MET-MWDOC Capacity charge	\$116,000	\$122,279	\$124,071	\$105,228	\$119,379	\$60,178	\$0
5365-0001-1 Equipment rental	\$200	\$200	\$0	\$200	\$34	\$0	\$68
5486-0001-1 Uniforms	\$2,000	\$1,000	\$1,387	\$960	\$972	\$1,610	\$1,159
5469-0069-1 FICA and Medicare	\$11,960	\$11,500	\$11,268	\$10,791	\$11,476	\$10,828	\$9,333
5469-0083-1 Retirement PERS	\$24,000	\$24,000	\$22,701	\$22,885	\$26,887	\$24,122	\$18,726
5480-0070-1 SUI and ETT	\$650	\$325	\$438	\$296	\$429	\$398	\$257

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2012-2013**

	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
EXPENDITURES							
5480-0072-1 Health & accident insurance	\$28,000	\$26,000	\$28,772	\$20,800	\$22,716	\$15,418	\$13,188
5480-0075-1 Dental insurance	\$2,000	\$1,700	\$2,390	\$1,568	\$1,873	\$1,347	\$1,265
5480-0076-1 Vision insurance	\$550	\$550	\$448	\$480	\$556	\$379	\$302
5480-0080-1 Life insurance	\$400	\$400	\$300	\$352	\$406	\$305	\$305
5480-0082-1 Worker's compensation insurance	\$6,000	\$5,000	\$6,464	\$4,000	\$3,930	\$4,501	\$9,241
5614-0001-1 Board & Meeting Expenses	\$3,000	\$2,000	\$0	\$789	\$1,371	\$3,113	\$4,273
5618-0029-1 ACWA	\$2,750	\$2,500	\$3,231	\$2,410	\$2,273	\$2,228	\$2,080
5618-0030-1 Orange County Water Works Association	\$75	\$75	\$25	\$0	\$18		\$18
5618-0031-1 American Water Works Association	\$250	\$210	\$0	\$203	\$161	\$153	\$140
5618-0032-2 Foothill Communities Association	\$20	\$0	\$0	\$0	\$0	\$0	\$0
5618-0037-1 ISDOC / Urban Water Institute	\$900	\$1,025	\$358	\$1,025	\$825	\$775	\$750
5619-0001-1 Miscellaneous expense	\$500	\$500	\$167	\$215	\$240	\$24	\$21
5620-0021-1 Director's fees-Richard Barrett	\$2,500	\$2,000	\$1,488	\$1,400	\$1,225	\$800	\$900
5620-0022-1 Director's fees-William Vanderwerff	\$4,000	\$3,000	\$3,238	\$2,900	\$2,100	\$1,775	\$1,825
5620-0023-1 Director's fees-Douglas Chapman	\$3,600	\$2,500	\$2,150	\$1,850	\$1,513	\$1,225	\$1,450
5620-0024-1 Director's fees-John Dulebohn	\$3,600	\$2,500	\$2,238	\$1,938	\$263		
5620-0025-1 Director's fees-Gary Veeh	\$0	\$0	\$0	\$0	\$938	\$1,450	\$1,475
5620-0026-1 Director's fees-Richard Bell	\$3,600	\$2,500	\$3,025	\$2,225	\$1,688	\$1,700	\$1,675
5621-0001-1 Board Expenses	\$1,000	\$1,000	N/A	N/A	N/A	N/A	N/A
5632-0001-1 Postage	\$750	\$500	\$430	\$368	\$412	\$390	\$405
5633-0001-1 Office supplies / furnishings / small equipment	\$7,000	\$7,000	\$7,461	\$8,232	\$9,191	\$7,778	\$8,053
5634-0001-1 Publications and legal notices	\$500	\$800	\$312	\$746	\$310	\$550	\$405
5635-0001-1 Copier contract	\$400	\$250	\$387	\$150	\$287	\$542	\$263
5638-0001-1 Bank Charges	\$3,200	\$2,000	\$2,737	\$2,046	\$217		
5640-0001-1 Audit	\$8,500	\$7,000	\$7,752	\$6,500	\$5,893	\$5,587	\$4,912
5641-0001-1 Tax collection fees	\$2,000	\$2,000	\$5,839	\$5,053	\$4,174	\$4,191	\$1,107
5348-0001-1 Engineering	\$25,000	\$25,000	\$6,259	\$12,226	\$21,309	\$20,400	\$16,487
5644-0001-1 Treasurer	\$10,000	\$30,000	\$32,817	\$42,776	\$28,226	\$32,357	\$33,850
5644-0003-1 Accounting- Serrano	\$20,000	\$15,000	N/A	N/A	N/A	N/A	N/A
5645-0001-1 Legal	\$18,000	\$15,000	\$22,277	\$13,919	\$12,370	\$12,137	\$9,126
5646-0001-1 Computer consulting	\$2,500	\$1,500	\$1,568	\$468	\$570	\$450	\$488
5648-0001-1 LAFCO	\$13,000	\$12,600	\$11,408	\$12,573	\$8,874	\$5,874	\$5,465
5649-0001-1 LAFCO MSR	\$0	\$0	\$0	\$385	\$61	\$3	\$5,562

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2012-2013**

	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08	ACTUAL 2006-07
5650-0050-1 Insurance-auto and general liability	\$14,500	\$13,000	\$9,893	\$11,762	\$11,091	\$12,913	\$11,678
5650-0051-1 Insurance-property	\$3,000	\$2,400	\$2,256	\$2,230	\$2,189	\$2,192	\$2,003
5650-0052-1 Insurance-fidelity bond	\$200	\$180	\$50	\$155	\$160	\$160	\$160
5670-0072-1 Office equipment maintenance	\$300	\$250	\$0	\$576		\$0	\$0
5370-0070-1 Backhoe maintenance	\$2,000	\$1,200	\$1,180	\$346	\$168	\$0	\$2,115
5370-0071-1 Vehicle maintenance	\$2,500	\$2,500	\$1,118	\$2,144	\$2,867	\$2,446	\$3,048
5680-0083-1 Dumpster	\$1,400	\$1,200	\$302	\$450	\$695	\$348	\$293
5680-0084-1 The Gas Co-McPherson Rd	\$0	\$200	\$58	\$107	\$178	\$206	\$290
5680-0085-1 Electric and water-office	\$2,600	\$2,500	\$1,918	\$2,113	\$2,108	\$2,101	\$1,791
5686-0001-1 Security	\$500	\$0	\$59	\$0	\$0	\$0	\$0
5370-0080-1 Maintenance-buildings and grounds	\$3,500	\$4,000	\$7,053	\$1,468	\$911	\$3,932	\$3,261
5689-0001-1 Election expense	\$40,000	\$40,000	\$26	\$94		\$14,694	\$0
8961-0001-1 Transfer to capital projects	\$135,000	\$175,000	\$0	\$19,206	\$288,897	\$457,987	\$245,558
9011-0001-1 Market value adjustments to investments	\$0	\$0	\$511	\$887	(\$11,444)		\$2,395
9510-0001-1 Prior year expenses or (income)	\$500	\$5,000	(\$404)	\$7,663	\$8,576	\$4,975	\$2,426
TOTAL WHOLESALE OPERATING FUND EXPENDITURES	\$3,849,314	\$3,704,260	\$4,983,726	4,498,142.72	\$4,758,816	\$4,635,803	\$6,037,051
Increase over prior year's budget			3.92%				

REVENUE

4110-0001-1 WATER SALES

Projected sales based on previous years' actual sales

\$2,616,994

		%	\$	Six Months 7-1 thru 12-31-11	\$	Six Months 7-1 thru 12-31-11
City of Tustin	1,725.0	0.5	\$798.25	\$688,491	\$850.25	\$733,341
Golden State Water Company	1,080.0	0.5	\$798.25	\$431,055	\$850.25	\$459,135
City of Orange	20.0	0.5	\$798.25	\$7,983	\$850.25	\$8,503
EOCWD-Retail Zone	350.0	0.5	\$798.25	\$139,694	\$850.25	\$148,794
Irvine Ranch Water District (formerly OPA)	0.0	0.5	\$798.25	\$0	\$850.25	\$0
Irvine Ranch Water District	0.0	0.5	\$798.25	\$0	\$850.25	\$0
TOTAL	3,175.0	1.0	\$798.25	\$1,267,222	\$850.25	\$1,349,772
In lieu and desalter credit passthroughs			\$0.00	\$0		\$0
				\$1,267,222		\$1,349,772

4130-0001-1 RETAIL SERVICE CONNECTIONS-MWDOC METER CHARGES

MWDOC annual connection charges based on total meters in Wholesale District - 20,784
 Cost increase is \$17,275 or 20% over prior year, but offset somewhat (\$1,587) with lower per/AF charge on water

\$157,100

4131-0001-1 MET-MWDOC READINESS TO SERVE RECOVERY

Collected from Wholesale customers for pass-through of MWDOC readiness to serve charge.
 Cost is up \$30,870 or 19% over prior year

\$193,500

4133-0001-1 MET-MWDOC CAPACITY CHARGE RECOVERY

MWDOC unbundled this charge from the water rate and is billing it separately since January 1, 2007.
 This will be billed to EOCWD monthly on a calendar year 3 year rolling average history.
 Cost is down 5% (\$6,279) over prior year

\$116,000

4980-0001-1 AMP SALE PROCEEDS - RPOI DISTRIBUTIONS

Distributions scheduled by MWDOC continue until July 2016 based
 on reduced debt service on MWDOC 89 COPS

\$50,000
 \$9,163

\$40,500

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

\$1,900

<u>4930-0030-1</u> <u>TAXES-SECURED</u> Basic levy - estimated based on prior year and slow economic recovery	\$575,000
<u>4930-0031-1</u> <u>TAXES-UNSECURED</u> Estimated based on prior year and slow economic recovery.	\$15,000
<u>4930-0032-1</u> <u>TAXES-SUPPLEMENTAL ROLL</u> These taxes depend on real estate sales within the District which are unpredictable. Estimate is lower than previous years' budget due to slow economic recovery	\$5,000
<u>4930-0040-1</u> <u>TAXES-PRIOR YEARS</u> 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. Estimate is based on prior year's budget	\$15,000
<u>4930-0052-1</u> <u>TAXES-HOMEOWNER'S SUBVENTION</u> 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. Estimate is based on previous years' budgeted amount	\$4,000
<u>4930-0054-1</u> <u>TAXES-PUBLIC UTILITY</u> Estimated based on prior year and slow economic recovery.	\$10,000
<u>4930-0056-1</u> <u>TAXES-MISCELLANEOUS</u> 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 budgeted amount.	\$500
<u>4930-0057-1</u> <u>TAXES-ACCRUED</u> 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. Estimate is based on 100% of prior year budgeted amount, rounded up.	(\$15,000)
<u>4930-0058-1</u> <u>TAXES CONFISCATED BY STATE</u> This account was used to capture the secured taxes the District did not receive due to the reallocation of taxes from special districts to the State's general fund during 2010-11, 2004-05 and 2005-06.	\$0

4160-0060-1 REIMBURSED EXPENSES-IRWD

This account is to record reimbursed expenses from IRWD that are billed to them for their share of facilities jointly owned by EOCWD and IRWD

\$19,040

4160-0065-1 REFUNDS

This account is to record refunds of expenses for damages, or other refunds of any other type of expense. Estimate is based on estimate by General Manager

\$0

4975-0001-1 RENT INCOME- AT&T

Space rent for equipment-per contract

\$50,000

4977-0001-1 RENT INCOME-CROWN CASTLE (MOUNTAIN UNION)

Space rent for equipment-per contract

\$44,000

4990-0001-1 MISCELLANEOUS INCOME

This account is not used unless some other receipt is unclassifiable.

\$500

8900-0001-1 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

5219-0001-1 UTILITY- SCADA RTU

This account is for electricity for SCADA at remote stations. Estimate based on 2002-03 through previous year with increase for electricity cost increases

\$2,500

WATER PURCHASES

Total value of water to be purchased - \$2,616,994; this is a pass-through charge as the District doesn't add any fees to the price of the water

5130-0070-1 Through OC70 - historically 47%; this year 50%

\$1,308,497

5130-0048-1 Through EOCF # 2 - OC48 - historically 19%; this year 20%

\$523,399

5130-0043-1 Through EOCF # 2 - OC43 - historically 34%; this year 30%

\$785,098

5164-0001-1 RETAIL SERVICE CONNECTION-MWDOC METER CHARGES

MWDOC annual connection charges based on total meters in Wholesale District - 20,784 - expense is equal to revenue

\$157,100

5148-0001-1 DIEMER LEASE AMORTIZATION-BOND

Amortization of prepaid lease payment to MWDOC based on 1996 COPS debt service

2006-07 was the final year for debt service on the 1996 COPS debt service. No more budgeting for this line item.

\$0

<u>5149-0001-1</u> <u>AMP - FAP LEASE</u> Amortization of prepaid lease payment to MWDOC based on 1989 COPS Series D reduced debt service schedule.	\$13,000
<u>5607-0001-1</u> <u>DISTRICT WEBSITE</u> Wholesale Zone share of cost	\$750
<u>5610-0009-1</u> <u>MCPHERSON FAX</u> Based on General Manager's estimate	\$200
<u>5610-0010-1</u> <u>MCPHERSON INTERNET</u> Based on previous years' projected actual expenditures	\$475
<u>5610-0015-1</u> <u>MCPHERSON OFFICE PHONES</u> Based on prior year's experience	\$1,250
<u>5610-0016-1</u> <u>ANSWERING SERVICE</u> Based on previous years' projected actual expenditures	\$240
<u>5610-0017-1</u> <u>PHONE CIRCUITS TO CONTROL EQUIPMENT</u> Based on previous years' projected actual expenditures	\$4,100
<u>5310-0018-1</u> <u>PAGERS</u> Pagers have been discontinued	\$0
<u>5610-0019-1</u> <u>CELLPHONES</u> Based on previous years' budget	\$1,600
<u>5610-0020-1</u> <u>UNDERGROUND SERVICE ALERT</u> Based on previous years' projected actual expenditures	\$400
<u>5467-0001-1</u> <u>WAGES</u> Total current hourly wages-all employees Overtime rate = 1.5 x average rate per employee Total Overtime hours = 160 hours (field employees only) Standby = 52 weekends x 6 hrs = 312 hours plus 11 holidays x 8 hrs (double time pay) = 88 hours Includes cost for 2% raise or 5% one-time payment (no benefits) for non-management employees Also includes cost for part-time clerk (510 hours) @ \$12/hour	\$124,800
<u>5639-0001-1</u> <u>OUTSIDE SERVICES</u> Based on General Manager's estimate	\$2,300.00
<u>5313-0001-1</u> <u>SMALL TOOLS</u> Based on General Managers' estimate	\$2,400.00

<u>5613-0001-1 CONSERVATION EXPENDITURES</u> Conservation incentives approved by the Board	\$25,000
<u>5320-0022-1 GASOLINE, OIL AND DIESEL</u> Based on history and previous years' budget, increased for cost of gasoline prices (3,200 gallons at average \$4.25) Wholesale allocation based on general manager's estimate-50%	\$8,600
<u>5616-0001-1 MILEAGE</u> Based on history and previous years' budget Wholesale allocation based on general manager's estimate-30%	\$200
<u>5611-0001-1 TRAINING / SCHOOLS</u> Based on previous years' actual	\$1,000
<u>5163-0001-1 REGULATORY PERMIT</u> Based on previous years' actual	\$5,000
<u>5327-0001-1 WATER QUALITY TESTING</u> More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	\$26,000
<u>5338-0001-1 SCADA REPLACEMENTS / UPGRADES</u> Based on General Manager's estimate	\$12,000
<u>5339-0001-1 OPERATIONS REPORTING SOFTWARE</u> SEMS software - maintenance, laboratory, asset management & reporting	\$1,500
<u>5343-0001-1 PRODUCTION METER PURCHASES AND INSTALLATIONS</u> Stoller 14" mag production meter for Wholesale sales to Retail Zone Wholesale direct expense	\$15,000
<u>5350-0035-1 MAINS-REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees Budget estimated by General Manager	\$10,000

<u>5350-0041-1</u>	<u>SERVICE CONNECTIONS- REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies Budget estimated by General Manager	\$1,000
<u>5345-0001-1</u>	<u>PRV- REPAIR AND MAINTENANCE</u> Budget estimated by General Manager	\$3,000
<u>5350-0051-1</u>	<u>RESERVOIRS- REPAIR AND MAINTENANCE</u> Budget of \$6,000 estimated by General Manager and increased by \$4,000 for Valve Replacement at Peters Canyon Reservoir	\$10,000
<u>5350-0052-1</u>	<u>VAULTS- REPAIR AND MAINTENANCE</u> Repair and maintenance-budget estimated by General Manager	\$10,000
<u>5358-0001-1</u>	<u>METER TESTING</u> Annual meter testing and repairs	\$3,000
<u>5350-0402-1</u>	<u>CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE</u> Budget estimated by General Manager	\$15,000
<u>5357-0001-1</u>	<u>EOCF # 2 MAINTENANCE AND OPERATIONS</u> Based on current MWDOC budget.	\$45,000
<u>5359-0001-1</u>	<u>SAC LINE MAINTENANCE AND OPERATIONS</u> Based on General Manager's estimates. SAC has not yet sent its budget for this	\$2,000
<u>5161-0001-1</u>	<u>MET-MWDOC READINESS TO SERVE CHARGE</u> Based on MWDOC allocation to EOCWD of 4 yr average of RTS Eligible Purchases - pass through cost that is equal to revenue received	\$193,500
<u>5163-0001-1</u>	<u>MET-MWDOC CAPACITY CHARGE</u> EOCWD share of unbundled capacity charge - pass through cost that is equal to revenue received	\$116,000
<u>5365-0001-1</u>	<u>EQUIPMENT RENTAL</u> Budget based on previous years' budget	\$200
<u>5486-0001-1</u>	<u>UNIFORMS</u> Budget based on previous years' budget	\$2,000

<u>5469-0069-1</u>	<u>FICA AND MEDICARE</u>	
	Total wages	
	Director fees	\$11,960
	Total amount subject to FICA and Medicare	
	FICA & Medicare = 7.65% of payroll	
<u>5469-0083-1</u>	<u>RETIREMENT-PERS</u>	
	Applies only to regular wages	\$24,000
	Employee Contribution - 7%	
	Employer contribution 8%	
<u>5480-0070-1</u>	<u>SUI and ETT</u>	
	SUI = 1.5%; ETT = .1%; Total = 1.6%; Maximum wages subject are \$7,000.	\$650
<u>5480-0072-1</u>	<u>HEALTH AND ACCIDENT INSURANCE</u>	
	ACWA - Anthem Blue Cross	\$28,000
	Budget based on previous years' budget - information not available from ACWA at budget time	
<u>5480-0075-1</u>	<u>DENTAL INSURANCE</u>	
	ACWA - Delta Dental	\$2,000
	Budget based on previous years' budget - information not available from ACWA at budget time	
<u>5480-0076-1</u>	<u>VISION INSURANCE</u>	
	ACWA - Vision Service Plan - Budget based on previous years' budget - information not available from ACWA at budget time	\$550
<u>5480-0080-1</u>	<u>LIFE INSURANCE</u>	
	ACWA - Budget based on previous years' budget - information not available from ACWA at budget time	\$400
<u>5480-0082-1</u>	<u>WORKER'S COMPENSATION INSURANCE</u>	
	Based on information from ACWA	\$6,000
<u>5621-0001-1</u>	<u>BOARD & COMMITTEE MEETING EXPENSE</u>	
	This line remains for prior years history. These are budgeted separately below for this budget year.	\$1,000
<u>5614-0001-1</u>	<u>CONFERENCE & MEETING EXPENSES</u>	
	Based on General Manager's estimate	\$3,000
<u>5618-0029-1</u>	<u>ACWA</u>	
	Dues & Misc Expenses. Based on previous years' projected actual	\$2,750

<u>5618-0030-1</u>	<u>ORANGE COUNTY WATER ASSOCIATION</u>	
	Dues & Misc Expenses. Based on previous years' projected actual	\$75
<u>5618-0031-1</u>	<u>AMERICAN WATERWORKS ASSOCIATION</u>	
	Dues & Misc Expenses. Based on previous years' projected actual	\$250
<u>5618-0032-2</u>	<u>FOOTHILL COMMUNITIES ASSOCIATION</u>	
	Dues & Misc Expenses. Based on previous years' projected actual	\$20
<u>5618-0037-1</u>	<u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u>	
	Dues & Misc Expenses. Based on previous years' projected actual	\$900
<u>5619-0001-1</u>	<u>MISCELLANEOUS EXPENSE</u>	
	Minimal budget for this category for this budget year	\$500
	<u>DIRECTOR'S FEES</u>	
	Budget based on General Manager's estimate / including Committee meetings	
<u>5620-0021-1</u>	<u>Richard Barrett</u>	\$2,500
<u>5620-0022-1</u>	<u>William Vanderwerff</u>	\$4,000
<u>5620-0023-1</u>	<u>Douglas Chapman</u>	\$3,600
<u>5620-0024-1</u>	<u>John Dulebohn</u>	\$3,600
<u>5620-0026-1</u>	<u>Richard Bell</u>	\$3,600
<u>5632-0001-1</u>	<u>POSTAGE</u>	
	Budget based on General Manager's estimate	\$750
<u>5633-0001-1</u>	<u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u>	
	Budget based on General Manager's estimate	\$7,000
<u>5634-0001-1</u>	<u>PUBLICATIONS AND LEGAL NOTICES</u>	
	Budget based on previous years' projected actual	\$500
<u>5635-0001-1</u>	<u>COPIER CONTRACT</u>	
	Budget based on previous years' projected actual	\$400
<u>5638-0001-1</u>	<u>BANK CHARGES</u>	
	Based on previous years' actual	\$3,200

<u>5640-0001-1</u>	<u>AUDIT</u> Budget based on contract	\$8,500
<u>5641-0001-1</u>	<u>TAX COLLECTION FEES</u> Based on previous years' projected actual	\$2,000
<u>5348-0001-1</u>	<u>ENGINEERING</u> Budget based on General Manager's estimate	\$25,000
<u>5644-0001-1</u>	<u>TREASURER</u> Budget based on General Manager's estimate	\$10,000
<u>5644-0003-1</u>	<u>ACCOUNTING- SERRANO</u> Budget based on General Manager's estimate	\$20,000
<u>5645-0001-1</u>	<u>LEGAL</u> Budget based on General Manager's estimate	\$18,000
<u>5646-0001-1</u>	<u>COMPUTER CONSULTING</u> Budget based on General Manager's estimate	\$2,500
<u>5648-0001-1</u>	<u>LAFCO</u> Budget based on information from Local Agency Formation Commission	\$13,000
<u>5649-0001-1</u>	<u>LAFCO MSR</u> General manager's estimate for MSR for budget year	\$0
<u>5650-0050-1</u>	<u>INSURANCE-AUTO AND GENERAL LIABILITY</u> Budget based on previous years' projected actual with an increase	\$14,500
<u>5650-0051-1</u>	<u>INSURANCE-PROPERTY</u> Budget based on previous years' budget	\$3,000
<u>5650-0052-1</u>	<u>INSURANCE-FIDELITY BOND</u> Budget based on previous years' budget	\$200
<u>5670-0072-1</u>	<u>OFFICE EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate	\$300
<u>5370-0070-1</u>	<u>BACKHOE MAINTENANCE</u> Budget based on General Manager's estimate	\$2,000
<u>5370-0071-1</u>	<u>VEHICLE MAINTENANCE</u> Budget based on General Manager's estimate	\$2,500
<u>5680-0083-1</u>	<u>DUMPSTER</u> Budget based on General Manager's estimate WS allocation 30%	\$1,400

<u>5680-0084-1</u>	<u>THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE</u> Paid by Superintendent	\$0
<u>5680-0085-1</u>	<u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years' projected actual with nominal increase WS allocation 30%	\$2,600
<u>5686-0001-1</u>	<u>SECURITY</u> New account - costs (locks, etc.) related to security	\$500
<u>5370-0080-1</u>	<u>MAINTENANCE-BUILDINGS AND GROUNDS</u> Budget includes repairs to District house	\$3,500
<u>5689-0001-1</u>	<u>ELECTION EXPENSE</u> Budget based on estimate by Registrar of Voters	\$40,000
<u>8961-0001-1</u>	<u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u> Any excess of receipts over expenditures of the Wholesale Operating Fund that is not needed for working capital is transferred to the Wholesale Replacement and Capital Improvements Fund	\$135,000
<u>9011-0001-1</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>9510-0001-1</u>	<u>PRIOR YEAR EXPENSES</u> This account captures expenses that relate to a previous fiscal year so that they are segregated for audit. Based on history of prior year items paid or received in budget year	\$500