

	A	B	C	D	E	F	G
1							
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3	WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)		JUNE 2019				
4							
5	ANNUAL OPERATING BUDGET		2018-2019	2019-2020	INCREASE		Revenue from monthly bills
6				approved 4/17/2019	(DECREASE)		Commodity rate expenses (variable operating costs)
7							Base rate expenses (fixed operating costs)
8							Expenses part commodity, part base
9							
10	OPERATING REVENUES						
11	411.00	WATER SALES	234,947	240,498	5,551		NOTES
12		Base Rate Residential	138,276	138,666	390		
13		Commodity Rate Residential	94,518	99,254	4,736		Estimated residential income is linked to estimated average bill
14	411.10	Total Residential	232,794	237,920	5,126		229 residential
15		Base Rate Business	1,208	1,211	3		
16		Commodity Rate Business	825	867	42		
17	411.20	Total Business	2,033	2,078	45		2 Business - WCC, WCA (+ WVFD - no charge)
18	411.70	Other water sales	120	500	380		Emergency deliveries
19							
20	421.00	WATER SERVICES	5,229	5,431	202		
21	421.10	Fire prevention	604	606	2		Merryman's fire system - pays base rate only
22	421.30	Backflow valve testing charges	2,625	2,625	0		Equals Backflow Program Expense - Not part of water rates
23	421.40	Water Service charges					Water service repair / relocation
24	421.50	Other water services	2,000	2,200	200		Charges for late payment, returned checks, reconnection, etc.
25							
26	TOTAL OPERATING REVENUES		238,056	243,228	5,172		Interest Revenue moved to Capital Budget
27							Total does not include 411.70 & 421.50
28	REVENUE PAID TO CAPITAL EXPENSES		49,092	46,402	(2,690)		Increases by one semi-annual DBP Loan payment - will be two in 2018-2019
29							
30	TOTAL OP. REV. AFTER CAP. EXPENSE		188,964	196,826	7,862		
31							
32	OPERATING EXPENSES		COLA 1.5%	1.7%	-18,749		COLA = 10 yr. running avg. of avg. of COLA & CPI
33				<i>equals</i>	(\$6,73)		40.00 Mg/Op - hours / week - 2018 - 2019 Base Wage = 21.42/hr.
34	REGULAR OPERATING EXPENSES			<i>per cust.per mo.</i>			26.00 Op - hours / week - 2018 - 2019 Base Wage = 19.32/hr.
35							15.00 S/B - hours / week - 2018 - 2019 Base Wage = 22.31/hr.
36	SOURCE OF SUPPLY						
37	511.10	Wages - Operator	1,225	972	(253)		1.00 Mg/Op - hours / week
38	511.20	Wages - 2nd Operator	1,005	877	(128)		1.00 Op - hours / week
39	511.00	Total wages	2,230	1,849	(381)		
40	512.00	Maintenance, structure, & improvements	350	350	0		Default
41	513.00	Purchased water					
42	TOTAL SOURCE OF SUPPLY		2,580	2,199	(381)		
43							
44	PUMPING						
45	521.10	Wages - Operator	1,225	972	(253)		1.00 Mg/Op - hours / week
46	521.20	Wages - 2nd Operator	1,256	1,096	(160)		1.25 Op - hours / week
47	521.00	Total wages	2,481	2,068	(413)		
48	522.00	Maint, structure, & improvements	200	200	0		Default
49	523.10	Fuel or power used for pumping - booster	3,500	4,000	500		Includes tank fan and shop storage room dehumidifier
50	523.20	Fuel or power used for pumping - well	1,800	1,800	0		Per income/expense report
51	TOTAL PUMPING		7,981	8,068	87		
52							
53	WATER TREATMENT						
54	531.10	Wages - Operator	7,962	6,321	(1,641)		6.50 Mg/Op - hours / week
55	531.20	Wages - 2nd Operator	16,332	14,247	(2,085)		16.25 Op - hours / week
56	531.00	Total wages	24,294	20,567	(3,727)		
57	532.00	Maint, structure & improvements	350	850	500		Default (Sand Filter \$50,000 with district providing sand and staff time not included)
58	533.10	Chemical	5,000	4,000	(1,000)		Chlorine & Calcite - may increase with new well(s) (per QB \$3500)
59	533.20	Outside lab expense	4,400	4,500	100		North Coast Labs - increased sampling requirements
60	533.30	Water testing supplies - WCSD	1,000	1,500	500		Reagents and Instrument maintenance (increased to purchase new chlorine tester)
61	TOTAL WATER TREATMENT		35,044	31,417	(3,627)		
62							
63	TRANSMISSION & DISTRIBUTION						
64	541.10	Wages - Operator	5,818	4,619	(1,199)		4.75 Mg/Op - hours / week
65	541.20	Wages - 2nd Operator	6,533	5,699	(834)		6.50 Op - hours / week
66	541.00	Total wages	12,351	10,318	(2,033)		
67	542.00	Maint, structure, & improvements	500	850	350		Per income/expense report
68	543.00	District Vehicle O&M	2,400	2,400	0		Insurance, fuel, maintenance, etc.
69	544.00	Backflow Program Expense	2,625	2,625	0		Not part of regular rate calculations - program is self- supporting
70	TOTAL TRANSMISSION & DISTRIBUTION		17,876	16,193	(1,683)		Truck mileage averages 430 per month
71							

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6							Commodity rate expenses (variable operating costs)
7					approved 4/17/2019		Base rate expenses (fixed operating costs)
8					(DECREASE)		Expenses part commodity, part base
72		CUSTOMER ACCOUNTS					
73	551.10	Wages - billing	1,527	1,519	(8)		1.50 S/B - hours / week
74	551.20	Wages - cash receipts	2,144	1,702	(442)		1.75 Mg/Op - hours / week
75	551.30	Wages - meter reading - Operator	1,225	972	(253)		1.00 Mg/Op - hours / week
76	551.40	Wages - meter reading - 2nd Operator	1,005	877	(128)		1.00 Op - hours / week
77	551.00	Total wages	5,901	5,069	(832)		
78	551.50	Billing Supplies	1,200	1,200	0		Per income/expense report
79	552.00	Uncollectible accounts	0	0	0		
80	553.00	Customer Leak Adjustments	1,200	1,725	525		Based on average since 2003
81		TOTAL CUSTOMER ACCOUNTS	8,301	7,994	(307)		
82							
83		ADMINISTRATIVE & GENERAL					
84	561.10	Wages - Manager	29,398	23,338	(6,060)		24.00 Mg/Op - hours / week
85	561.20	Wages - Clerical	10,691	13,668	2,977		13.50 S/B - hours / week
86	561.00	Total wages	40,089	37,006	(3,083)		
87	562.10	Office supplies	850	850	0		Per income/expense report
88	562.20	Office equipment	1,000	1,000	0		Average over several years
89	562.30	Office utilities (phone / electric / internet)	3,800	4,200	400		Per income/expense report-increase in PG&E
90	562.40	Postage	1,775	1,775	0		Per income/expense report
91	562.50	Employee / director education	500	500	0		
92	562.60	Operator certification	75	120	45		Annual average - triennial expense - PR & MB
93	562.70	Employee / director mileage reimbursement	300	300	0		Per income/expense report - current rate 0.535 per mile
94	563.10	Accountant	5,100	6,100	1,000		Annual State Financial Transaction Report \$700 & 1/2 audit \$5400
95	563.20	Legal	1,500	1,500	0		Default - Historical range from \$0 to \$7,657 / yr (93-94)
96	563.30	Consultants, Engineering etc.	2,000	2,000	0		Does not include project expenses
97	564.00	Property and liability insurance	2,400	3,212	812		Increase property 11% / liability 5%
98	565.10	Wages - Compensated Absences - all employees	13,855	11,199	(2,656)		Vacation,holiday,sick,etc.
99	565.20	Payroll Tax Expenses	8,232	7,263	(969)		Current rates
100	565.30	Workers' Comp. Insurance	3,897	3,575	(322)		Estimate Per SDRMA - Apr 2019 12% increase
101	565.40	Employee medical benefits	4,770	18,650	13,880		Manager - Medical & Dental insurance estimated 14% increase 9/1/2019
102	565.50	Employee retirement benefits	5,239	905	(4,334)		5.2% SEP IRA - Sec/BK the only eligible employee
103	567.00	Rents & leases	4,800	4,800	0		Per rental agreement
104	568.00	Maintenance-general plant	1,000	8,000	7,000		Per income/expense report (Roof \$7000.)
105	569.00	Other admin & general expenses	6,000	6,000	0		Per income/expense report -
106		TOTAL ADMINISTRATIVE & GENERAL	107,182	118,955	11,773		
107							
108		TOTAL REGULAR OPERATING EXPENSE	178,964	184,826	5,863		
109							Double check payroll amounts
110		OTHER OPERATING EXPENSES					
111	573.00	Contribution to Operating Reserves	10,000	12,000	2,000		Operating Reserves currently = \$ 49,000 - target is \$49,205
112							
113		TOTAL OPERATING EXPENSES	188,964	196,826	7,863	4.16%	Total annual operating revenue required
114							
115		OPERATING SURPLUS (DEFICIT)	2	0	(2)		
116							
117		TOTAL FIXED OPERATING EXPENSE	90,996	94,080	3,084	3.39%	Expense independent of actual water use
118							
119		TOTAL BASE RATE EXPENSE	140,088	140,482	394	0.28%	Fixed operating expense + DWR debt (increases by 2,690 re DBP loan)
120							
121		TOTAL COMMODITY RATE EXPENSE	95,343	100,121	4,778	5.01%	Variable operating expense = Commodity Rate expense
122							
123		TOTAL EXPENSE TO CUSTOMERS	235,431	240,603	5,172	2.20%	Equals Total Operating Expense
124							
125		MONTHLY BASE RATE	50.32	50.46	\$0.14	0.28%	Total Base Rate expense per month per customer
126							
127		COMMODITY RATE CHARGE PER K GAL.	\$14.17	\$14.88	\$0.71	5.04%	
128							
129		AVG. MONTHLY COMMODITY EXPENSE	38.95	40.90	\$1.95	5.01%	Total Commodity Rate expense per mo. per customer (232 active meters only)
130							
131		AVERAGE MONTHLY BILL	89.27	91.36	\$2.09	2.35%	AVERAGE OF ACTIVE ACCOUNTS ONLY
132							
133		PROJECTED ANNUAL GALLONS SOLD	6,726,700	6,726,700	0	0.00%	