

WCSD RESOLUTION 2012-2

OPERATING BUDGET FOR FISCAL YEAR 2012-2013

WHEREAS,

The State of California, Government Code Section 61110 requires that community services districts adopt an annual budget on or before July 1

BE IT RESOLVED,

the Board of Directors of the Westhaven Community Services District hereby adopts the attached Operating Budget for Fiscal Year 2012-2013, beginning July 1, 2012.

PASSED, APPROVED, and ADOPTED this Twentieth day of June, 2012 by the following roll call vote:

AYES: Smith, Verick, Hankin, Phipps

NOES: None

ABSTAIN: None

ABSENT: Moon

Greg Smith, President
Westhaven Community Services District

ATTEST:

Sarah Jordan, Secretary
Westhaven Community Services District

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	A	B	D	E	G
5	WESTHAVEN COMMUNITY SERVICES DISTRICT		(#	JUNE 2012	
6					
7		ANNUAL OPERATING BUDGET	2012-2013	INCREASE	Revenue from monthly bills
8				(DECREASE)	Commodity rate expenses (variable operating costs)
9					Base rate expenses (fixed operating costs)
10					Expenses part commodity, part base
11		OPERATING REVENUES			
12	411.00	WATER SALES	211,021	4,701	NOTES
13		Base Rate Residential	124,113	4,379	
14		Commodity Rate Residential	84,962	282	Estimated residential income is linked to estimated average bill
15	411.10	Total Residential	209,075	4,661	229 residential
16		Base Rate Business	1,084	38	
17		Commodity Rate Business	742	2	
18	411.20	Total Business	1,826	40	2 Business - WCC, WCA + (WVFD - no charge)
19	411.70	Other water sales	120	0	Emergency deliveries
20					
21	421.00	WATER SERVICES	4,452	549	
22	421.10	Fire prevention	542	19	Merryman's fire system - pays base rate only
23	421.30	Backflow valve testing charges	2,310	220	Equals Backflow Program Expense - Not part of water rates
24	421.40	Water Service charges			Water service repair / relocation
25	421.50	Other water services	1,600	310	Charges for late payment, returned checks, reconnection, etc.
26					
27		TOTAL OPERATING REVENUES	213,753	4,940	Interest Revenue moved to Capital Budget
28					Total does not include 411.70 & 421.50
29		REVENUE PAID TO CAPITAL EXPENSES	46,402	1,237	
30					
31		TOTAL OP. REV. AFTER CAP. EXPENSE	167,351	3,703	
32					
33		OPERATING EXPENSES	3.6%	4,692	COLA = cost of living wage adjustment per CA CPI
34			equals	\$1.69	RS - hours / week
35		REGULAR OPERATING EXPENSES	per cust.per mo.		JV - hours / week
36					SJ - hours / week
37		SOURCE OF SUPPLY			
38	511.10	Wages - Operator	545	19	RS - hours / week
39	511.20	Wages - 2nd Operator	448	11	JV - hours / week
40	511.00	Total wages	993	30	
41	512.00	Maintenance, structure, & improvements	200	0	Default
42	513.00	Purchased water			
43		TOTAL SOURCE OF SUPPLY	1,193	31	
44					
45		PUMPING			
46	521.10	Wages - Operator	1,089	38	RS - hours / week
47	521.20	Wages - 2nd Operator	897	24	JV - hours / week
48	521.00	Total wages	1,986	61	
49	522.00	Maint, structure, & improvements	200	0	Default
50	523.10	Fuel or power used for pumping - booster	2,950	0	Includes tank fan and shop storage room dehumidifier
51	523.20	Fuel or power used for pumping - well	1,865	0	
52		TOTAL PUMPING	7,001	61	
53					
54		WATER TREATMENT			
55	531.10	Wages - Operator	7,625	265	RS - hours / week
56	531.20	Wages - 2nd Operator	13,453	354	JV - hours / week
57	531.00	Total wages	21,078	620	
58	532.00	Maint, structure & improvements	350	0	Default
59	533.10	Chemical	4,700	0	Chlorine & Calcite
60	533.20	Outside lab expense	3,400	0	North Coast Labs
61	533.30	Water testing supplies - WCSD	800	0	Reagents and Instrument maintenance
62		TOTAL WATER TREATMENT	30,328	620	
63					
64		TRANSMISSION & DISTRIBUTION			
65	541.10	Wages - Operator	5,991	208	RS - hours / week
66	541.20	Wages - 2nd Operator	4,036	106	JV - hours / week
67	541.00	Total wages	10,027	315	
68	542.00	Maint, structure, & improvements	2,600	0	Per income/expense report
69	543.00	District Vehicle O&M	1,925	0	Insurance, fuel, maintenance, etc. - gas prices going up
70	544.00	Backflow Program Expense	2,310	220	Not part of regular rate calculations - program is self- supporting
71		TOTAL TRANSMISSION & DISTRIBUTION	16,862	535	Truck mileage averages 430 per month
72					

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	A	B	D	E	G
73		CUSTOMER ACCOUNTS			
74	551.10	Wages - billing	1,357	47	SJ - hours / week
75	551.20	Wages - cash receipts	1,634	57	RS - hours / week
76	551.30	Wages - meter reading - Operator	1,089	38	RS - hours / week
77	551.40	Wages - meter reading - 2nd Operator	897	24	JV - hours / week
78	551.00	Total wages	4,977	166	
79	551.50	Billing Supplies	675	0	
80	552.00	Uncollectible accounts	0	0	
81	553.00	Customer Leak Adjustments	1,030	1,030	New item this year - based on average since 2003
82		TOTAL CUSTOMER ACCOUNTS	6,682	1,196	
83					
84		ADMINISTRATIVE & GENERAL			
85	561.10	Wages - Manager	25,597	889	RS - hours / week
86	561.20	Wages - Clerical	9,499	330	SJ - hours / week
87	561.00	Total wages	35,096	1,219	
88	562.10	Office supplies	740	0	Per income/expense report
89	562.20	Office equipment	1,000	0	Average over several years
90	562.30	Office utilities (phone / electric / internet)	3,150	50	Per income/expense report
91	562.40	Postage	1,500	240	Per income/expense report
92	562.50	Employee / director education	500	0	
93	562.60	Operator certification	75	0	Annual average - triennial expense - RS,JV
94	562.70	Employee / director mileage reimbursement	600	0	Per income/expense report - current rate 0.555 per mile - (no ERG)
95	563.10	Accountant	5,075	0	Average annual cost of biennial audit
96	563.20	Legal	1,500	0	Default - Historical range from \$0 to \$7,657 / yr (93-94)
97	563.30	Engineering	0	0	No regular annual expense, but DBP project expense expected
98	564.00	Property and liability insurance	2,446	(103)	Per invoice rec'd 5/14
99	565.10	Wages - Compensated Absences - all employees	11,256	474	Vacation,holiday,sick,etc.
100	565.20	Payroll Tax Expenses	7,234	228	Current rates
101	565.30	Workers' Comp. Insurance	3,282	187	Per SDRMA - Feb 2012
102	565.40	Employee medical benefits	7,965	865	Manager - Medical \$606/mo. Avg., Dental \$47.50/mo.
103	565.50	Employee retirement benefits	4,446	1,392	5.2% SEP IRA - all employees
104	567.00	Rents & leases	4,200	600	Per rental agreement - scheduled to increase in 2012
105	568.00	Maintenance-general plant	820	(265)	Per income/expense report
106	569.00	Other admin & general expenses	4,400	480	Per income/expense report
107		TOTAL ADMINISTRATIVE & GENERAL	95,285	5,367	
108					
109		TOTAL REGULAR OPERATING EXPENSE	157,351	7,810	
110					
111		OTHER OPERATING EXPENSES			
112	573.00	Contribution to Operating Reserves	10,000	(2,000)	Operating Reserves currently ≈ \$ 38,000
113					
114		TOTAL OPERATING EXPENSES	167,351	5,810	Total annual revenue required (includes 2,090 backflow)
115					
116		OPERATING SURPLUS (DEFICIT)	0	0	
117					
118		TOTAL FIXED OPERATING EXPENSE	79,337	3,662	Expense independent of actual water use
119					
120		TOTAL BASE RATE EXPENSE	125,739	4,436	Fixed operating expense + DWR debt + Capital Reserves
121					
122		TOTAL COMMODITY RATE EXPENSE	85,704	284	Variable operating expense = Commodity Rate expense
123					
124		TOTAL EXPENSE TO CUSTOMERS	211,443	4,720	Equals Total Operating Expense
125					
126		MONTHLY BASE RATE	45.16	\$1.59	Total base rate expense per month per customer
127					
128		AVG. MONTHLY COMMODITY EXPENSE	30.78	\$0.10	Total commodity rate expense per month per customer
129					
130		AVERAGE MONTHLY BILL	75.95	\$1.70	
131					
132		COMMODITY RATE CHARGE PER K GAL.	\$9.98	0.03	1-2,000 gallons
133			\$11.48	0.04	2,001-4,000 gallons
134			\$12.96	0.04	4,001-6,000 gallons
135			\$14.46	0.05	over 6,000 gallons
136		ANNUAL BACKFLOW TESTING CHARGE	\$105.00	0.00	Not part of water rates