

WCSD RESOLUTION 2013-2

OPERATING BUDGET FOR FISCAL YEAR 2013-2014

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 2013-2014, beginning July 1, 2013.

PASSED, APPROVED, and ADOPTED this Nineteenth day of June, 2013 by the following roll call vote:

AYES: Smith, Verick, Hankin, Moon, Phipps

NOES: None

ABSTAIN: None

ABSENT: None

Greg Smith, President
Westhaven Community Services District

ATTEST:

Sarah Jordan, Secretary
Westhaven Community Services District

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	A	B	C	D	E	F	G
5	WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)			JUNE 2013			
6							
7		ANNUAL OPERATING BUDGET	2012-2013	2013-2014	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	212,156	1,135		NOTES
13		Base Rate Residential	124,113	125,028	915		
14		Commodity Rate Residential	84,962	85,173	211		Estimated residential income is linked to estimated average bill
15	411.10	Total Residential	209,075	210,201	1,126		229 residential
16		Base Rate Business	1,084	1,092	8		
17		Commodity Rate Business	742	744	2		
18	411.20	Total Business	1,826	1,836	10		2 Business - WCC, WCA + (WVFD - no charge)
19	411.70	Other water sales	120	120	0		Emergency deliveries
20							
21	421.00	WATER SERVICES	3,903	4,456	553		
22	421.10	Fire prevention	542	546	4		Merryman's fire system - pays base rate only
23	421.30	Backflow valve testing charges	2,310	2,310	0		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	1,600	0		Charges for late payment, returned checks, reconnection, etc.
26							
27		TOTAL OPERATING REVENUES	213,753	214,892	1,139		Interest Revenue moved to Capital Budget
28							Total does not include 411.70 & 421.50
29		REVENUE PAID TO CAPITAL EXPENSES	46,402	46,402	(0)		
30							
31		TOTAL OP. REV. AFTER CAP. EXPENSE	167,351	168,490	1,139		
32							
33	OPERATING EXPENSES		COLA	3.6%	2.5%	2,444	\$ increase COLA = 10 yr. running avg. of avg. of COLA & CPI
34				equals	\$0.88	40.00	RS - hours / week
35		REGULAR OPERATING EXPENSES		per cust. per mo.		22.00	JV - hours / week
36						12.00	SJ - hours / week
37		SOURCE OF SUPPLY					
38	511.10	Wages - Operator	545	558	13	0.50	RS - hours / week
39	511.20	Wages - 2nd Operator	448	460	12	0.50	JV - hours / week
40	511.00	Total wages	993	1,018	25		
41	512.00	Maintenance, structure, & improvements	200	200	0		Default
42	513.00	Purchased water					
43		TOTAL SOURCE OF SUPPLY	1,193	1,218	25		
44							
45		PUMPING					
46	521.10	Wages - Operator	1,089	1,116	27	1.00	RS - hours / week
47	521.20	Wages - 2nd Operator	897	919	22	1.00	JV - hours / week
48	521.00	Total wages	1,986	2,036	50		
49	522.00	Maint, structure, & improvements	200	200	0		Default
50	523.10	Fuel or power used for pumping - booster	2,950	2,950	0		Includes tank fan and shop storage room dehumidifier
51	523.20	Fuel or power used for pumping - well	1,865	1,865	0		
52		TOTAL PUMPING	7,001	7,051	50		
53							
54		WATER TREATMENT					
55	531.10	Wages - Operator	7,625	7,815	190	7.00	RS - hours / week
56	531.20	Wages - 2nd Operator	13,453	13,791	338	15.00	JV - hours / week
57	531.00	Total wages	21,078	21,606	528		
58	532.00	Maint, structure & improvements	350	350	0		Default
59	533.10	Chemical	4,700	4,800	100		Chlorine & Calcite
60	533.20	Outside lab expense	3,400	3,100	(300)		North Coast Labs
61	533.30	Water testing supplies - WCSD	800	1,000	200		Reagents and Instrument maintenance
62		TOTAL WATER TREATMENT	30,328	30,856	528		
63							

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64		TRANSMISSION & DISTRIBUTION					
65	541.10	Wages - Operator	5,991	6,140	149	5.50	RS - hours / week
66	541.20	Wages - 2nd Operator	4,036	4,137	101	4.50	JV - hours / week
67	541.00	Total wages	10,027	10,277	250		
68	542.00	Maint, structure, & improvements	2,600	2,600	0		Per income/expense report
69	543.00	District Vehicle O&M	1,925	2,300	375		Insurance, fuel, maintenance, etc. - gas prices going up
70	544.00	Backflow Program Expense	2,310	2,310	0		Not part of regular rate calculations - program is self-supporting
71		TOTAL TRANSMISSION & DISTRIBUTION	16,862	17,487	625		Truck mileage averages 430 per month
72							
73		CUSTOMER ACCOUNTS					
74	551.10	Wages - billing	1,357	1,391	34	1.50	SJ - hours / week
75	551.20	Wages - cash receipts	1,634	1,675	41	1.50	RS - hours / week
76	551.30	Wages - meter reading - Operator	1,089	1,116	27	1.00	RS - hours / week
77	551.40	Wages - meter reading - 2nd Operator	897	919	22	1.00	JV - hours / week
78	551.00	Total wages	4,977	5,101	124		
79	551.50	Billing Supplies	675	815	140		
80	552.00	Uncollectible accounts	0	0	0		
81	553.00	Customer Leak Adjustments	1,030	1,100	70		Based on average since 2003
82		TOTAL CUSTOMER ACCOUNTS	6,682	7,016	334		
83							
84		ADMINISTRATIVE & GENERAL					
85	561.10	Wages - Manager	25,597	26,234	637	23.50	RS - hours / week
86	561.20	Wages - Clerical	9,499	9,738	239	10.50	SJ - hours / week
87	561.00	Total wages	35,096	35,972	876		
88	562.10	Office supplies	740	770	30		Per income/expense report
89	562.20	Office equipment	1,000	1,000	0		Average over several years
90	562.30	Office utilities (phone / electric / internet)	3,150	3,400	250		Per income/expense report
91	562.40	Postage	1,500	1,500	0		Per income/expense report
92	562.50	Employee / director education	500	500	0		
93	562.60	Operator certification	75	75	0		Annual average - triennial expense - RS, JV
94	562.70	Employee / director mileage reimbursement	600	750	150		Per income/expense report - current rate 0.555 per mile
95	563.10	Accountant	5,075	5,075	0		Average annual cost of biennial audit
96	563.20	Legal	1,500	1,500	0		Default - Historical range from \$0 to \$7,657 / yr (93-94)
97	563.30	Consultants, Engineering etc.	0	2,000	2,000		No regular annual expense, but DBP project expense expected
98	564.00	Property and liability insurance	2,446	2,411	(35)		Per invoice rec'd 5/20
99	565.10	Wages - Compensated Absences - all employees	11,256	11,537	281		Vacation, holiday, sick, etc.
100	565.20	Payroll Tax Expenses	7,234	7,334	100		Current rates
101	565.30	Workers' Comp. Insurance	3,282	3,380	98		Per SDRMA - Feb 2012
102	565.40	Employee medical benefits	7,965	3,500	(4,465)		Manager - Going on Medicare in Aug. 2013
103	565.50	Employee retirement benefits	4,446	4,557	111		5.2% SEP IRA - all employees
104	567.00	Rents & leases	4,200	4,200	0		Per rental agreement - scheduled to increase in 2012
105	568.00	Maintenance-general plant	820	900	80		Per income/expense report
106	569.00	Other admin & general expenses	4,400	4,500	100		Per income/expense report
107		TOTAL ADMINISTRATIVE & GENERAL	95,285	94,862	(423)		
108							
109		TOTAL REGULAR OPERATING EXPENSE	157,351	158,490	1,139		
110							
111		OTHER OPERATING EXPENSES					
112	573.00	Contribution to Operating Reserves	10,000	10,000	0		Operating Reserves currently ≈ \$ 38,000
113							
114		TOTAL OPERATING EXPENSES	167,351	168,490	1,139		Total annual revenue required (includes 2,310 backflow)
115							
116		OPERATING SURPLUS (DEFICIT)	0	0	0		

