

WCSD RESOLUTION 2021-6

OPERATING BUDGET FOR FISCAL YEAR 2021-2022

WHEREAS,

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

BE IT RESOLVED,

The Board of Directors of the Westhaven Community Services District hereby adopts the attached Operating Budget for Fiscal Year 2021-2022, beginning July 1, 2021.

BE IT FURTHER RESOLVED,

The rates for water service associated with the attached Operating Budget shall become effective with the July 2021 billing cycle.

PASSED, APPROVED, and ADOPTED this 16th Day of June, 2021 by the following roll call vote:

AYES: Verick, Hankin, Cline, Swisher, and Llanos

NOES: None

ABSTAIN: None

ABSENT: None



William Verick, President
Westhaven Community Services District

ATTEST:



Roxanne Levang, Secretary
Westhaven Community Services District

WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)

JUNE 2021

ANNUAL OPERATING BUDGET
Approved June 16, 2021

2020-2021 2021-2022 INCREASE
(DECREASE)

Revenue from monthly bills
Commodity rate expenses (variable operating costs)
Base rate expenses (fixed operating costs)
Expenses part commodity, part base

OPERATING REVENUES

411.00 WATER SALES	250,035	263,647	13,612
Base Rate Residential	148,784	159,029	10,245
Commodity Rate Residential	98,591	101,839	3,248
411.10 Total Residential	247,374	260,869	13,495
Base Rate Business	1,299	1,389	90
Commodity Rate Business	861	889	28
411.20 Total Business	2,160	2,278	118
411.70 Other water sales	500	500	0
421.00 WATER SERVICES	3,275	3,319	44
421.10 Fire prevention	650	694	44
421.30 Backflow valve testing charges	2,625	2,625	0
421.40 Water Service charges			
421.50 Other water services	2,100	3,000	900
TOTAL OPERATING REVENUES	252,809	266,466	13,657
REVENUE PAID TO CAPITAL EXPENSES	46,402	46,402	0
TOTAL OP. REV. AFTER CAP. EXPENSE	206,407	220,064	13,657

NOTES

Estimated residential income is linked to estimated average bill 229 residential
2 Business (+ WVFD - no charge)
Emergency deliveries (FY 2019-20 no deliveries as of 4/10/2020)
Merryman's fire system - pays base rate only
Equals Backflow Program Expense - Not part of water rates
Water service repair / relocation
Charges for late payment, returned checks, Simple Swipe, reconnection, etc.
Interest Revenue moved to Capital Budget
Total does not include 411.70 & 421.50

OPERATING EXPENSES

COLA 1.8% equals 1.2% 1.2%
per cust. per mo. \$0.00

COLA = 10 yr. running avg. of avg. of COLA & CPI
40.00 Mg/Op - Hrs/Wk- 21-22 Base Wage = 26/hr 6 months 28/ 6 months Average 27/hr
18.00 Op - hours / week - 2021-22 Base Wage = 19.91/hr.
13.50 1 relief Op- hours/week combined - 2021-22 Base Wage = 18.54 (6 hrs/week)
18.00 S/B - hours / week - 2021-22 Base Wage = 22./hr.

REGULAR OPERATING EXPENSES

SOURCE OF SUPPLY

511.10 Wages - Operator	1,098	1,236	(138)
511.20 Wages - 2nd Operator	1,350	1,367	(17)
511.00 Total wages	2,448	2,602	(154)
512.00 Maintenance, structure, & improvements	200	200	0
513.00 Purchased water			
TOTAL SOURCE OF SUPPLY	2,648	2,802	154

1.00 Mg/Op - hours / week
1.50 Op - hours / week

Default (\$0 spent FY 2019-20 and FY 2020-21)

PUMPING

521.10 Wages - Operator	1,647	1,236	(411)
521.20 Wages - 2nd Operator	1,800	1,822	22
521.00 Total wages	3,448	3,058	(390)
522.00 Maint, structure, & improvements	240	240	0
523.10 Fuel or power used for pumping - booster	4,200	3,900	(300)
523.20 Fuel or power used for pumping - well	1,700	2,900	1,200
TOTAL PUMPING	9,588	10,098	510

1.00 Mg/Op - hours / week
2.00 Op - hours / week

Per income/expense report
Includes tank fan and shop storage room dehumidifier
Per income/expense report

WATER TREATMENT

531.10 Wages - Operator	6,589	6,178	(411)
531.20 Wages - 2nd Operator	18,902	20,044	1,142
531.00 Total wages	25,492	26,221	729
532.00 Maint, structure & improvements	675	800	125
533.10 Chemical	3,500	3,900	400
533.20 Outside lab expense	4,500	5,400	900
533.30 Water testing supplies - WCSD	1,000	1,200	200
TOTAL WATER TREATMENT	35,167	37,521	2,354

5.00 Mg/Op - hours / week

22.00 Op-Hrs/Week- Calculations based on 1st OP wage. Put in less hrs then worked to bal p/r expense

Per expense reports (sand filter expense excluded???)
Chlorine & Calcite - may increase with new well(s)

North Coast Labs - increased sampling requirements
Reagents and Instrument maintenance.

TRANSMISSION & DISTRIBUTION

541.10 Wages - Operator	2,196	2,471	275
541.20 Wages - 2nd Operator	900	3,644	2,744
541.00 Total wages	3,097	6,115	3,018
542.00 Maint, structure, & improvements	1,000	1,000	0
543.00 District Vehicle O&M	1,900	2,000	100
544.00 Backflow Program Expense	2,625	2,625	0
TOTAL TRANSMISSION & DISTRIBUTION	8,622	11,740	3,118

2.00 Mg/Op - hours / week
4.00 Op - hours / week

Per GM analysis of estimated cost
Insurance, fuel, maintenance, etc.
Not part of regular rate calculations - program is self- supporting

WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)

JUNE 2021

ANNUAL OPERATING BUDGET
Approved June 16, 2021

2020-2021

2021-2022

INCREASE
(DECREASE)

- Revenue from monthly bills
- Commodity rate expenses (variable operating costs)
- Base rate expenses (fixed operating costs)
- Expenses part commodity, part base

CUSTOMER ACCOUNTS

551.10	Wages - billing	1,559	1,510	(49)	1.50 S/B - hours / week
551.20	Wages - cash receipts	1,098	2,471	1,373	2.00 Mg/Op - hours / week
551.30	Wages - meter reading - Operator	2,196	0	(2,196)	0.00 Mg/Op - hours / week
551.40	Wages - meter reading - 2nd Operator	1,350	1,822	45	2.00 Op - hours / week
551.00	Total wages	6,204	5,803	(401)	
551.50	Billing Supplies	1,200	1,200	0	Per income/expense report
552.00	Uncollectible accounts	0	0	0	
553.00	Customer Leak Adjustments	2,000	2,000	0	Based on 10 year average
	TOTAL CUSTOMER ACCOUNTS	9,404	9,003	(401)	

ADMINISTRATIVE & GENERAL

561.10	Wages - Manager	29,103	33,359	4,256	27.00 Mg/Op - hours / week
561.20	Wages - Clerical	14,029	14,597	568	14.50 S/B - hours / week
561.00	Total wages	43,133	47,956	4,823	
562.10	Office supplies	1,000	1,600	600	Per income/expense report
562.20	Office equipment	1,000	750	(250)	Average over several years.
562.30	Office utilities (phone / electric / internet)	3,500	3,600	100	Per income/expense report
562.40	Postage	1,700	1,900	200	Per income/expense report
562.50	Employee / director education	100	100	0	Did not use last fiscal period
562.60	Operator certification	120	120	0	Annual average - triennial expense - PR & MB
562.70	Employee / director mileage reimbursement	300	100	(200)	Per income/expense report - current rate 0.575 per mile
563.10	Accountant	7,658	7,735	77	Annual State Financial Transaction Report & Year end consulting \$1635. & 1/2 cur
563.20	Legal	500	500	0	Default-Historical range from \$0 to \$7,657/yr (93-94) 20-21 lowered to \$1000 from
563.30	Consultants, Engineering etc.	500	350	(150)	Does not include project expenses
564.00	Property and liability insurance	4,081	4,081	0	We haven't heard from SDRMA yet regarding this years property & liability amount
565.10	Wages - Compensated Absences - all employees	11,010	11,255	245	Vacation, holiday, sick, etc.
565.20	Payroll Tax Expenses	7,954	7,954	0	Current rates
565.30	Workers' Comp. Insurance	3,360	3,360	0	Estimate Per SDRMA
565.40	Employee medical benefits	20,226	20,728	502	Manager - Medical increase as of 7/1/20 5% dental increase unknown at this time
565.50	Employee retirement benefits	6,238	7,210	972	7% SEP IRA - went from 1 eligible employee to 3. Increased contribution from 5.2%
567.00	Rents & leases	4,800	4,800	0	Per rental agreement
568.00	Maintenance-general plant	8,000	8,000	0	Per income/expense report (Includes \$7000 for roof)
569.00	Other admin & general expenses	5,800	6,800	1,000	Per income/expense report -
	TOTAL ADMINISTRATIVE & GENERAL	130,980	138,899	7,919	

TOTAL REGULAR OPERATING EXPENSE

196,407 210,064 13,657

OTHER OPERATING EXPENSES

573.00	Contribution to Operating Reserves	10,000	10,000	0	Double check payroll amounts
					Operating Reserves currently ≈ \$ 52,091 - target is \$71,991

TOTAL OPERATING EXPENSES

206,407 220,064 13,657 6.62% Total annual operating revenue required

OPERATING SURPLUS (DEFICIT)

1 0 (1)

TOTAL FIXED OPERATING EXPENSE

104,331 114,711 10,380 9.95% Expense independent of actual water use

TOTAL BASE RATE EXPENSE

150,733 161,113 10,380 6.89% Fixed operating expense + DWR debt (increases by 2,690 re DBP loan)

TOTAL COMMODITY RATE EXPENSE

99,452 102,729 3,277 3.29% Variable operating expense = Commodity Rate expense

TOTAL EXPENSE TO CUSTOMERS

250,184 263,841 13,657 5.46% Equals Total Operating Expense

MONTHLY BASE RATE

54.14 57.87 \$3.73 6.89% Total Base Rate expense per month per customer

COMMODITY RATE CHARGE PER K GAL.

\$14.74 \$15.23 \$0.49 3.29%

AVG. MONTHLY COMMODITY EXPENSE

40.63 41.96 \$1.34 3.29% Total Commodity Rate expense per mo. per customer (232 active meters only)

AVERAGE MONTHLY BILL

94.77 99.84 \$5.07 5.35% AVERAGE OF ACTIVE ACCOUNTS ONLY

PROJECTED ANNUAL GALLONS SOLD

6,747,200 6,747,200 0 0.00%