

	A	B	C	D	E	F	G
7	WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)		JUNE 2020				
9	ANNUAL OPERATING BUDGET		2019-2020	2020-2021	INCREASE		
10					(DECREASE)		Revenue from monthly bills
11							Commodity rate expenses (variable operating costs)
12							Base rate expenses (fixed operating costs)
13							Expenses part commodity, part base
15	OPERATING REVENUES						
16	411.00	WATER SALES	240,498	250,035	9,537		NOTES
17		Base Rate Residential	138,666	148,784	10,118		
18		Commodity Rate Residential	99,254	98,591	(663)		Estimated residential income is linked to estimated average bill
19	411.10	Total Residential	237,920	247,374	9,454		229 residential
20		Base Rate Business	1,211	1,299	88		
21		Commodity Rate Business	867	861	(6)		
22	411.20	Total Business	2,078	2,160	82		2 Business - WCC, WCA (+ WVFD - no charge)
23	411.70	Other water sales	500	500	0		Emergency deliveries (FY 2019-20 no deliveries as of 4/10/2020)
25	421.00	WATER SERVICES	5,431	3,275	(2,156)		
26	421.10	Fire prevention	606	650	44		Merryman's fire system - pays base rate only
27	421.30	Backflow valve testing charges	2,625	2,625	0		Equals Backflow Program Expense - Not part of water rates
28	421.40	Water Service charges					Water service repair / relocation
29	421.50	Other water services	2,200	2,100	(100)		Charges for late payment, returned checks, reconnection, etc.
31	TOTAL OPERATING REVENUES		243,229	252,809	9,580		Interest Revenue moved to Capital Budget
32							Total does not include 411.70 & 421.50
33	REVENUE PAID TO CAPITAL EXPENSES		46,402	46,402	0		Increases by one semi-annual DBP Loan payment - will be two in 2018-2019
35	TOTAL OP. REV. AFTER CAP. EXPENSE		196,827	206,407	9,580		
37	OPERATING EXPENSES		COLA 1.7%	1.8%	11,364		COLA = 10 yr. running avg. of avg. of COLA & CPI
38				<i>equals</i>	\$4.08		40.00 Mg/Op - hours / week - 2020-21 Base Wage = 24/hr.
39	REGULAR OPERATING EXPENSES			<i>per cust.per mo.</i>			25.50 Op - hours / week - 2020-21 Base Wage = 19.67/hr. (hrs = Op 21, + relief OP 6)
40							15.00 S/B - hours / week - 2020-21 Base Wage = 22.71/hr.
41	SOURCE OF SUPPLY						Op relief - hours/week - 2020-21 Base Wage = 18.32 (6 hrs/week)
42	511.10	Wages - Operator	972	1,098	(126)		1.00 Mg/Op - hours / week
43	511.20	Wages - 2nd Operator	877	1,350	(473)		1.50 Op - hours / week
44	511.00	Total wages	1,849	2,448	(599)		
45	512.00	Maintenance, structure, & improvements	350	200	(150)		Default (\$0 spent FY 2019-20 as of 4/10/2020)
46	513.00	Purchased water					
47	TOTAL SOURCE OF SUPPLY		2,199	2,648	449		
49	PUMPING						
50	521.10	Wages - Operator	972	1,647	45		1.50 Mg/Op - hours / week
51	521.20	Wages - 2nd Operator	1,096	1,800	80		2.00 Op - hours / week
52	521.00	Total wages	2,068	3,448	1,380		
53	522.00	Maint, structure, & improvements	200	240	40		Default
54	523.10	Fuel or power used for pumping - booster	4,000	4,200	200		Includes tank fan and shop storage room dehumidifier
55	523.20	Fuel or power used for pumping - well	1,800	1,700	(100)		Per income/expense report
56	TOTAL PUMPING		8,068	9,588	1,520		
58	WATER TREATMENT						
59	531.10	Wages - Operator	6,321	6,589	268		6.00 Mg/Op - hours / week
60	531.20	Wages - 2nd Operator	14,247	18,902	4,655		21.00 Op - hours / week
61	531.00	Total wages	20,567	25,492	4,925		
62	532.00	Maint, structure & improvements	850	675	(175)		Per expense reports (sand filter expense excluded)
63	533.10	Chemical	4,000	3,500	(500)		Chlorine & Calcite - may increase with new well(s)
64	533.20	Outside lab expense	4,500	4,500	0		North Coast Labs - increased sampling requirements (Actual spent \$500 less. Left the same due to higher lab cost)
65	533.30	Water testing supplies - WCSSD	1,500	1,000	(500)		Reagents and Instrument maintenance.
66	TOTAL WATER TREATMENT		31,417	35,167	3,750		
68	TRANSMISSION & DISTRIBUTION						
69	541.10	Wages - Operator	4,619	2,196	(2,423)		2.00 Mg/Op - hours / week
70	541.20	Wages - 2nd Operator	5,699	900	(4,799)		1.00 Op - hours / week
71	541.00	Total wages	10,318	3,097	(7,221)		
72	542.00	Maint, structure, & improvements	850	1,000	150		Per income/expense report
73	543.00	District Vehicle O&M	2,400	1,900	(500)		Insurance, fuel, maintenance, etc.
74	544.00	Backflow Program Expense	2,625	2,625	0		Not part of regular rate calculations - program is self-supporting
75	TOTAL TRANSMISSION & DISTRIBUTION		16,193	8,622	(7,571)		

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10		ANNUAL OPERATING BUDGET	2019-2020	2020-2021	INCREASE		Revenue from monthly bills
11					(DECREASE)		Commodity rate expenses (variable operating costs)
12							Base rate expenses (fixed operating costs)
13							Expenses part commodity, part base
77		CUSTOMER ACCOUNTS					
78	551.10	Wages - billing	1,519	1,559	40	1.50 S/B - hours / week	
79	551.20	Wages - cash receipts	1,702	1,098	20	1.00 Mg/Op - hours / week	
80	551.30	Wages - meter reading - Operator	972	2,196	1,224	2.00 Mg/Op - hours / week	
81	551.40	Wages - meter reading - 2nd Operator	877	1,350	45	1.50 Op - hours / week	
82	551.00	Total wages	5,070	6,204	1,134		
83	551.50	Billing Supplies	1,200	1,200	0	Per income/expense report	
84	552.00	Uncollectible accounts	0	0	0		
85	553.00	Customer Leak Adjustments	1,725	2,000	275	Based on 10 year average	
86		TOTAL CUSTOMER ACCOUNTS	7,995	9,404	1,409		
87							
88		ADMINISTRATIVE & GENERAL					
89	561.10	Wages - Manager	23,338	29,103	5,765	26.50 Mg/Op - hours / week	
90	561.20	Wages - Clerical	13,668	14,029	361	13.50 S/B - hours / week	
91	561.00	Total wages	37,006	43,133	6,127		
92	562.10	Office supplies	850	1,000	150	Per income/expense report	
93	562.20	Office equipment	1,000	1,000	0	Average over several years.	
94	562.30	Office utilities (phone / electric / internet)	4,200	3,500	(700)	Per income/expense report	
95	562.40	Postage	1,775	1,700	(75)	Per income/expense report	
96	562.50	Employee / director education	500	100	(400)	Did not use last fiscal period	
97	562.60	Operator certification	120	120	0	Annual average - triennial expense - PR & MB	
98	562.70	Employee / director mileage reimbursement	300	300	0	Per income/expense report - current rate 0.575 per mile	
99	563.10	Accountant	6,100	7,658	1,558	Annual State Financial Transaction Report \$1040 & 1/2 audit \$6,618	
100	563.20	Legal	1,500	500	(1,000)	Default-Historical range from \$0 to \$7,657/yr (93-94) 20-21 lowered to \$1000 from \$	
101	563.30	Consultants, Engineering etc.	2,000	500	(1,500)	Does not include project expenses	
102	564.00	Property and liability insurance	3,212	4,081	869	Increase property & liability 38% per SDRMA letter dated 3/13/2020	
103	565.10	Wages - Compensated Absences - all employees	11,199	11,010	(189)	Vacation, holiday, sick, etc.	
104	565.20	Payroll Tax Expenses	7,263	7,954	691	Current rates	
105	565.30	Workers' Comp. Insurance	3,575	3,360	(215)	Estimate Per SDRMA	
106	565.40	Employee medical benefits	18,650	20,226	1,576	Manager - Medical & Dental ins estimated 10% dental premium increase 2/1/2021	
107	565.50	Employee retirement benefits	905	6,238	5,333	7% SEP IRA - went from 1 eligible employee to 3. Increased contribution from 5.2%	
108	567.00	Rents & leases	4,800	4,800	0	Per rental agreement	
109	568.00	Maintenance-general plant	8,000	8,000	0	Per income/expense report (Includes \$7000 for roof)	
110	569.00	Other admin & general expenses	6,000	5,800	(200)	Per income/expense report -	
111		TOTAL ADMINISTRATIVE & GENERAL	118,955	130,980	12,025		
112							
113		TOTAL REGULAR OPERATING EXPENSE	184,827	196,407	11,580		
114							Double check payroll amounts
115		OTHER OPERATING EXPENSES					
116	573.00	Contribution to Operating Reserves	12,000	10,000	(2,000)		Operating Reserves currently = \$ 49,000 - target is \$49,738
117							
118		TOTAL OPERATING EXPENSES	196,827	206,407	9,580	4.87%	Total annual operating revenue required
119							
120		OPERATING SURPLUS (DEFICIT)	1	0	(1)		
121							
122		TOTAL FIXED OPERATING EXPENSE	94,080	104,331	10,251	10.90%	Expense independent of actual water use
123							
124		TOTAL BASE RATE EXPENSE	140,482	150,733	10,251	7.30%	Fixed operating expense + DWR debt (increases by 2,690 re DBP loan)
125							
126		TOTAL COMMODITY RATE EXPENSE	100,121	99,452	(669)	-0.67%	Variable operating expense = Commodity Rate expense
127							
128		TOTAL EXPENSE TO CUSTOMERS	240,603	250,184	9,581	3.98%	Equals Total Operating Expense
129							
130		MONTHLY BASE RATE	50.46	54.14	\$3.68	7.30%	Total Base Rate expense per month per customer
131							
132		COMMODITY RATE CHARGE PER K GAL.	\$14.88	\$14.74	-\$0.14	-0.94%	
133							
134		AVG. MONTHLY COMMODITY EXPENSE	40.90	40.63	-\$0.27	-0.67%	Total Commodity Rate expense per mo. per customer (232 active meters only)
135							
136		AVERAGE MONTHLY BILL	91.36	94.77	\$3.41	3.73%	AVERAGE OF ACTIVE ACCOUNTS ONLY
137							
138		PROJECTED ANNUAL GALLONS SOLD	6,726,700	6,747,200	20,500	0.30%	