

**SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS**

BOARD BUDGET WORKSHOP

**April 23, 2014 –2:45 p.m. or
Immediately Following Board Meeting**

Location--1630 West Redlands Boulevard, Suite A, Redlands, California

Note: Copies of staff reports and other documents relating to the items on this agenda are on file at the District office and are available for public review during normal District business hours. New information relating to agenda topics listed, received, or generated by the District after the posting of this agenda, but before the meeting, will be made available upon request at the District office and in the Agenda Package on the Districts website.

CALL TO ORDER

1. PUBLIC COMMENT

2. DISCUSSION ITEMS

A. DISTRICT AND ENTERPRISE BUDGET FOR FISCAL YEAR 2014-2015

Presenter: Daniel Cozad

Recommendation: The Finance & Administration Committee recommends the Board review in workshop format provide any feedback and consider approval of the 2014-2015 District and Enterprise Budget or set approval for May 14, 2014.

3. ADJOURN MEETING

It is the intention of the San Bernardino Valley Water Conservation District to comply with the Americans with Disabilities Act (ADA) in all respects. If you need special assistance with respect to the agenda or other written materials forwarded to the members of the Board for consideration at the public meeting, or if as an attendee or a participant at this meeting you will need special assistance, the District will attempt to accommodate you in every reasonable manner. Please contact Athena Monge at (909) 793-2503 at least 48 hours prior to the meeting to inform her of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Redlands, CA 92373-8032
(909) 793-2503
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Memorandum No.1263

To: Board of Directors

From: Finance & Administration Committee and the General Manager, Daniel Cozad

Date: April 23, 2014 Budget Workshop or May 14, 2014 Board Action

Subject: District and Enterprise Budget for Fiscal Year 2014-2015

RECOMMENDATION

The Finance & Administration Committee recommends the Board review in workshop format provide any feedback and consider approval of the 2014-2015 District and Enterprise Budget or set approval for May 14, 2014.

BACKGROUND AND PROCESS

Many District policies, approaches and precedents approved by the Board have been used by staff in the preparation of the 2014-2015 budget and are incorporated into the Budget by reference. The final Budget Document will contain the policies for reference. Some of the more significant sources are shown below:

- Budget development approach
- District Enterprise Policy and separate enterprise for the Wash Plan
- Reserve and Operating Fund Policies
- Policy Changes to meetings, potential changes to meetings and Board Policy
- Implementation of the Overhead Policy
- Groundwater Enterprise Budget and groundwater charges considered for approval on April 23, 2014
- Policy reductions to CalPERS and Health Care Employer share contributions
- Comments and feedback from the Administrative Committee, Public Meeting and Hearing

Based on these guiding documents and Board feedback Staff has prepared the District and Enterprise Budget for 2014-2015. This financial spreadsheet looks similar to the prior years but has been redesigned to facilitate transparency in budgeting efforts, better document the basis of the budget, and separate District enterprises and capital expenses. This budget aggregates all District Enterprises including the Wash Plan and District projects to develop the District-wide budget, as has been done since 2010. Staff also used the projected 2014-2015 budget to guide staff and provide for multiyear planning. The spreadsheet and the companion documents, reserve, investment, overhead and other policies will comprise the final budget document. The District Budget approval must be completed before the end of June 2013.

BOARD
OF
DIRECTORS

Division 1:
Richard Corneille
Division 2: David E.
Raley

Division 3:
Manual Aranda, Jr.
Division 4:
John Longville

Division 5:
Melody McDonald

GENERAL
MANAGER

Daniel B. Cozad

The recommended budget follows the approved budget approach which includes the following elements and activities:

- Develop and review draft budget with groundwater partners (those who pay the groundwater charge)
- Review the budget with the Administrative Committee or in a Board Workshop and with groundwater partners and others before submitting to the Board for approval
- Utilize the Groundwater Enterprise Budget to develop the proposed groundwater charge
- Review and discuss the groundwater charge with the groundwater partners
- Review other budgets with appropriate partners and stakeholders
- Utilize feedback from all of the above in the development of the budget

The Board has reviewed the draft Groundwater Enterprise budget. The Administrative Committee has reviewed the draft District budget and provided feedback. All requests or comments have been incorporated into the Draft Budget.

Assumptions

The budget, as presented, uses the approved approach which uses the following assumptions and basis for the 2014-2015 budget where known:

Revenue

- Groundwater revenue based on actual charges paid and with review from groundwater partners
- Groundwater revenue will include a portion of the lease/services reimbursement from SBVMWD allocated to the Enterprises where the preliminary work, engineering review, maintenance and environmental permitting is occurring
- Mining Revenue will be estimated based on lease guaranteed annual minimum

Expenses

- Expenses are estimated on the 2010 zero basis or actual costs/estimates modified based on specific needs and actual in 2012, 2013 and 2014.
- COLA increases based on Bureau of Labor Statistics CPI-U at 1.8%
- Salary forecast includes raise pool at 5% of total salaries
- Utilities, fuel and electricity increase at approximately 4-8% based on sector CPI
- Miscellaneous expenses were generally increased where no other basis is available - 3% or less.

DISCUSSION

The Budget prepared by staff is based on full costs of field and office operations, repairs and regular maintenance, reporting and management for all enterprises. Decreases in several areas were made including changes to the Plunge Creek Project and vehicle maintenance due to equipment replacements.

Increases to the budget include

1. Wash Plan cost and revenue has been adjusted to budgeted expected costs
2. Professional Services was increased to accommodate trails and expanded recharge studies requested by the Board.
3. Plunge Creek Project costs for year one moved from the prior year due to contracting (mostly grant reimbursed). Capital cost included for District matching funds, however not all will likely be needed in the current FY.

4. Legal Fees related to Arbitration
5. Invasive Plant Removal from Basins and Canals (year 1)
6. Salaries for interns were increased to support Trail Conceptual Plan
7. Inclusion of capital improvements to the Canyon shop and Vehicle replacement

Estimated Total Revenue for the District is estimated at \$2,791,448. Estimated costs including contributions to reserves are expected to be \$2,968,937. This budget projects includes a contribution to GWE Rate Stabilization Reserve of \$20,000 and contribution to Capital Maintenance of \$346,039. The increase in cost from prior versions is based on payable costs from the Wash Plan project. The Wash Plan Reserve will be used to pay \$245,708.

Reserves

Operating costs were lower than budgeted in 2013-2014 initial and amended budgets. The proposed budget contributes to reserves with a contribution to capital maintenance and Groundwater Enterprise Rate Stabilization Reserve which is included in the revised District Reserve Policy. By policy one time or new revenue should be allocated to repay prior use of reserves. Excess revenue should be credited to the reserves and repayment of loans provided by the enterprises. These will be accomplished in July when audited costs documented and fiscal year is closed.

Risks

This year has been dry and groundwater production is likely higher than in prior years, we have budgeted conservatively despite this due to the variability of weather. This level of production is used for the revenue estimates. Actual production and payments may be lower or higher.

A portion of the budget, both revenue and expense, is dependent on Plunge Creek Conservation project. The project will be initiated in the FY 2013-2014, but timing of revenue and expense will be uncertain. Also the Wash Plan Enterprise budget is subject to timing issues, some participants paid the full amount for 2 years participation and others paid only the first year. Revenue is expected to be lower for year 2, but adequate revenue from year one is available to cover the costs. Currently CEMEX has not contributed for Wash Plan Costs under their current contract. Their contribution is expected but if not received may result in a deficit in the Wash Plan Enterprise. Other risks include increased costs or reduced revenue due to changes in general economy or climatic conditions affecting reimbursements or minimum royalties.

Loans

At the close of the fiscal year, accounts will be reviewed and revenue or expense will be booked as loans or repayment of loans to the Enterprises as was one in 2013.

FISCAL IMPACT

The development of the budget itself does not have a significant fiscal impact; however, the development of a balanced budget is critical to the ongoing financial health of the District. The 2014-2015 Budget achieves the goal of a balanced budget and eliminates the use of the District's reserves by recovering all costs in each enterprise and fund enterprise to minimize future cost increases and contributing to capital maintenance costs to preserve reserves.

GL ACCT: GL DESCRIPTION:	Amended Budget 2013-2014	Expended /Received to Date as of 12/31/13	Projected Annual Costs (7/1/13-6/30/14)	Increase/Decrease	Draft 2014-2015 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY-MENTONE HOUSE			LAND RESOURCE			WASH PLAN		
						2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:
Proposed 2014-2015																				
INCOME:																				
4012 INTEREST INCOME-LAIF	1,800.00	257.14	1,364.40	-600.00	1,200.00	1,200.00	100.00%		0.00			0.00			0.00			0.00		
4013 INTEREST INCOME-CALTRUST	60,000.00	40,845.44	75,000.00	25,000.00	85,000.00	85,000.00	100.00%		0.00			0.00			0.00			0.00		
4021 GROUNDWATER CHARGE-AG	43,357.64	23,226.17	43,500.00	947.36	44,305.00	0.00			44,305.00	100.00%	3% rate increase	0.00			0.00			0.00		
4023 GROUNDWATER CHARGE-NON AG	792,252.81	419,116.75	810,000.00	36,737.19	828,990.00	0.00			828,990.00	100.00%	3% rate increase	0.00			0.00			0.00		
4031 PLANT SITE CEMEX	48,000.00	24,000.00	48,000.00	0.00	48,000.00	0.00			0.00		873,295.00	0.00			48,000.00	100.00%	PER LEASE MIN	0.00		
4032 CEMEX - ROYALTY/LEASE	308,333.33	133,333.32	308,333.33	100,000.00	408,333.33	0.00			0.00			0.00			408,333.33	100.00%	Per Lease Agreement	0.00		
4034 REDLANDS AGGREGATE 5% ROYALTY	36,000.00	18,000.00	36,000.00	0.00	36,000.00	0.00			0.00			0.00			36,000.00	100.00%	PER CONTRACT	0.00		
4036 AGGREGATE MAINTENANCE	23,500.00	17,916.16	30,000.00	16,500.00	40,000.00	0.00			0.00			0.00			40,000.00	100.00%	EST FROM 2010	0.00		
4040 MISCELLANEOUS INCOME	25,000.00	114,717.03	133,508.00	0.00	25,000.00	18,750.00	75.00%	ESTIMATE	0.00			0.00			6,250.00	25.00%	ESTIMATE	0.00		
4050 PROPERTY TAX	76,000.00	35,086.83	76,000.00	0.00	76,000.00	76,000.00	100.00%	Assessor \$70K + \$6K RDA	0.00			0.00			0.00			0.00		
4055 SBVMWD LEASE AGREEMENT	354,550.00	354,550.00	354,550.00	4,467.33	359,017.33	179,508.67	50.00%	General and Reserve	161,557.80	45.00%	1.26% CPI-U All West	0.00			17,950.87	5.00%	Land Lease Cost	0.00		
4062 MENTONE PROPERTY INCOME	18,900.00	7,875.00	18,900.00	300.00	19,200.00	0.00			0.00			19,200.00	100.00%	PER LEASE	0.00			0.00		
4065 REDLANDS PLAZA	139,063.00	71,872.83	143,323.47	11,539.69	150,602.69	0.00			0.00			150,602.69	100.00%	Estimated via revised lea	0.00			0.00		
4066 REDLANDS PLAZA CAM	31,198.00	15,074.38	31,198.00	3,901.64	35,099.64	0.00			0.00			35,099.64	100.00%	Estimated via revised lea	0.00			0.00		
4080 EXCHANGE PLAN	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00			0.00		
4025 WASH PLAN REVENUE	415,800.00	382,844.00	415,800.00	-11,100.00	404,700.00	0.00			0.00			0.00			0.00			0.00		
4086 PLUNGE CREEK IRWMP	190,000.00	0.00	50,000.00	10,000.00	200,000.00	9,000.00	4.50%	Per Plunge Creek Budget	0.00			0.00			191,000.00	95.50%		0.00		404,700.00
TOTAL INCOME:	2,593,754.78	1,658,715.05	2,605,477.20	197,693.21	2,791,447.99	369,458.67			1,064,852.80			204,902.33			747,534.20			404,700.00		
EXPENSES:																				
5080 LAFCO CONTRIBUTION/FEES	9,345.83	327.07	9,345.83	-4,000.00	5,345.83	5,345.83	100.00%		0.00			0.00			0.00			0.00		
5081 WASH PLAN		27.54	100.00		0.00	0.00			0.00			0.00			0.00			0.00	100.00%	
5082 PLUNGE CREEK LABOR EXPENSE	8,617.03	0.00	8,617.03	-8,617.03	0.00	0.00	0.00%	Drop GL in Final Budget	0.00			0.00			0.00	100.00%		0.00		0.00
5083 REPAYMENT OF WASH PLAN ADVANCE	188,365.40	188,365.40	0.00	-188,365.40	0.00	0.00		Non-Recurring Drop in Final	0.00			0.00			0.00	100.00%		0.00		0.00
5120 MISC. PROFESSIONAL SERVICES	120,000.00	7,556.52	120,000.00	70,000.00	190,000.00	66,500.00	35.00%	Trails and recharge	54,400.00	28.63%	Mill Creek Design	0.00	0.00%		69,103.00	36.37%	Trail and Land consultant	0.00		0.00
5122 WASH PLAN PROFESSIONAL SERVICES	100,000.00	7,926.76	80,000.00	62,000.00	162,000.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			162,000.00	100.00%	Per Wash Plan Budget
5124 PLUNGE CREEK PROFESSIONAL SERVICES	179,510.00	2,375.00	179,510.00	25,000.00	204,510.00	0.00		Per Plunge Creek Budget	20,451.00	10.00%		0.00			184,059.00	90.00%	Per Wash Plan Budget	0.00		0.00
5125 ENGINEERING SERVICES	15,000.00	1,490.21	15,000.00	1,000.00	16,000.00	0.00			16,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00			0.00		0.00
5130 AERIAL PHOTO/SURVEYING/MARKET	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00			0.00			0.00			1,000.00	100.00%		0.00		0.00
5133 Regional River HCP Contribution	20,000.00	20,000.00	20,000.00	5,000.00	25,000.00	0.00			18,750.00	75.00%		0.00			6,250.00	25.00%		0.00		0.00
5143 Wash Plan District Contribution	78,176.00	78,176.00	78,176.00	-45,143.00	33,033.00	0.00			0.00			0.00			33,033.00	100.00%		0.00		0.00
5145 ENVIRONMENTAL SERVICES (WASH PLAN)	250,000.00	0.00	50,000.00	55,000.00	305,000.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			305,000.00	100.00%	Per Wash Plan Budget
5160 IT SUPPORT	7,500.00	1,935.00	7,500.00	0.00	7,500.00	2,750.00	36.67%		4,000.00	53.33%	% OF 2010	0.00			750.00	10.00%		0.00		0.00
5170 AUDIT	19,000.00	18,550.00	19,000.00	1,000.00	20,000.00	4,000.00	20.00%		9,200.00	46.00%	ON REVENUE	3,000.00	15.00%	ON REVENUE	3,800.00	19.00%	ON REVENUE	0.00		0.00
5175 LEGAL-WASH PLAN	42,000.00	6,990.70	42,000.00	2,500.00	44,500.00	0.00		Per Wash Plan Budget	0.00			0.00			0.00			44,500.00	100.00%	Per Wash Plan Budget
5180 LEGAL	100,227.77	28,215.75	100,227.77	25,000.00	125,227.77	50,091.11	40.00%	Arbitration	37,568.33	30.00%	Collaboative Agreement Etc.	12,522.78	10.00%		25,045.55	20.00%		0.00		0.00
FIELD OPERATIONS:																				
5210 EQUIPMENT MAINTENANCE	8,000.00	1,147.59	8,000.00	458.00	8,458.00	0.00			8,458.00	100.00%	EST. FROM 2010	0.00			0.00			0.00		0.00
5215 PROPERTY MAINTENANCE	7,500.00	2,221.25	7,500.00	35,000.00	42,500.00	0.00		Tamarisk Removal Year 1	34,000.00	80.00%	Tamarisk Removal Year 1	0.00			8,500.00	20.00%	Tamarisk	0.00		0.00
5310 VEHICLE MAINTENANCE	15,000.00	4,229.20	15,000.00	-2,000.00	13,000.00	0.00			13,000.00	100.00%	EST. FROM 2010 BASE	0.00			0.00			0.00		0.00
5320 FUEL	16,500.00	4,183.71	16,500.00	0.00	16,500.00	0.00			16,500.00	100.00%	EST. PLUS FUEL COST	0.00			0.00			0.00		0.00
UTILITIES:																				
5410 ALARM SERVICE	3,000.00	1,543.86	3,000.00	200.00	3,200.00	1,600.00	50.00%		1,600.00	50.00%		0.00			0.00			0.00		0.00
5420 ELECTRICITY	14,000.00	4,584.77	12,000.00	-1,500.00	12,500.00	3,500.00	28.00%		2,500.00	20.00%	% OF 2010	6,500.00	52.00%		0.00			0.00		0.00
5430 MOBILE PHONES	1,000.00	796.25	1,000.00	0.00	1,000.00	250.00	25.00%		750.00	75.00%	% OF 2010	0.00			0.00			0.00		0.00
5440 TELEPHONE	7,400.00	2,637.41	7,400.00	-2,000.00	5,400.00	3,780.00	70.00%		1,620.00	30.00%	% OF 2010	0.00			0.00			0.00		0.00
5450 NATURAL GAS	1,500.00	143.34	1,200.00	-300.00	1,200.00	720.00	60.00%		480.00	40.00%	% OF 2010	0.00			0.00			0.00		0.00
5460 WATER / TRASH / SEWER	11,660.00	878.14	11,660.00	-7,500.00	4,160.00	2,080.00	50.00%		1,664.00	40.00%	% OF 2010	0.00			416.00	10.00%		0.00		0.00
5470 INTERNET SERVICES	7,500.00	3,243.84	7,500.00	0.00	7,500.00	3,750.00	50.00%		2,250.00	30.00%		375.00	5.00%		1,125.00	15.00%		0.00		0.00
GENERAL ADMINISTRATION:																				
6001 GENERAL ADMIN-OTHER	7,500.00	540.80	7,500.00	0.00	7,500.00	3,750.00	50.00%		3,750.00	50.00%		0.00			0.00			0.00		0.00
6002 WEBSITE ADMINISTRATION	3,100.00	172.50	3,100.00	0.00	3,100.00	3,100.00	100.00%		0.00			0.00			0.00			0.00		0.00
6003 PROPERTY TAX	2,170.00	0.00	2,170.00	65.10	2,235.10	2,235.10	100.00%		0.00			0.00			0.00			0.00		0.00
6004 MEETING EXPENSES	5,200.00	351.21	5,200.00	0.00	5,200.00	3,900.00	75.00%		0.00			0.00			1,300.00	25.00%		0.00		0.00
6006 PERMITS	1,648.00	50.00	1,648.00	49.44	1,697.44	848.72	50.00%		848.72	50.00%	% OF 2010	0.00			0.00			0.00		0.00
6007 INTER DISTRICT COSTS	10,000.00	0.00	10,000.00	2,500.00	12,500.00	0.00	0.00%		6,250.00	50.00%		0.00			6,250.00	50.00%		0.00		0.00
6009 LICENSES	1,300.00	850.14	1,300.00	39.00	1,339.00	267.80	20.00%		1,071.20	80.00%	% OF 2010	0.00			0.00			0.00		0.00
6010 SURETY BOND	2,000.00	0.00	2,000.00	60.00	2,060.00	0.00	0.00%		0.00			0.00			2,060.00	100.00%		0.00		0.00
6012 OFFICE MAINTENANCE	3,000.00	2,701.13	3,000.00	90.00	3,090.00	1,236.00	40.00%		0.00			1,854.00	60.00%	upkeep						

GL ACCT:	GL DESCRIPTION:	Amended Budget 2013-2014	Expended /Received to Date as of 12/31/13	Projected Annual Costs (7/1/13-6/30/14)	Increase/Decrease	Draft 2014-2015 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY-MENTONE HOUSE			LAND RESOURCE			WASH PLAN			
							2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	
Proposed 2014-2015																						
6026	REDLANDS PLAZA CAM EXPENSES	25,000.00	10,243.89	25,000.00	-500.00	24,500.00	0.00	0.00%		0.00			24,500.00	100.00%	ADJUST FOR CAM	0.00			0.00			
6018	JANITORIAL SERVICES	8,343.00	3,883.00	8,343.00	250.29	8,593.29	8,593.29	100.00%		0.00			0.00	0.00%		0.00			0.00			
6019	JANITORIAL SUPPLIES	315.00	96.29	315.00	0.00	315.00	189.00	60.00%		126.00	40.00%		0.00			0.00			0.00			
6020	VACANCY MARKETING-REDLANDS PLAZA	5,817.00	6,009.12	8,578.08	193.00	6,010.00	0.00			0.00			6,010.00	100.00%	RENTAL SUPPORT	0.00			0.00			
6024	COMPUTER EQUIPMENT MAINTENANCE	200.00	85.58	200.00	0.00	200.00	55.00	27.50%		125.00	62.50%	% OF 2010	20.00	10.00%		0.00			0.00			
6027	COMPUTER SUPPLIES	650.00	74.63	650.00	19.50	669.50	502.13	75.00%		33.48	5.00%		66.95	10.00%		66.95	10.00%		0.00			
6030	OFFICE SUPPLIES	4,250.67	1,662.64	4,250.67	0.00	4,250.67	3,400.54	80.00%		212.53	5.00%	% OF 2010	425.07	10.00%		212.53	5.00%		0.00			
6033	OFFICE EQUIPMENT RENTAL	8,240.00	2,620.07	8,240.00	247.20	8,487.20	6,365.40	75.00%		424.36	5.00%	% OF 2010	1,273.08	15.00%		424.36	5.00%		0.00			
6036	PRINTING	1,000.00	456.84	1,000.00	30.00	1,030.00	515.00	50.00%		412.00	40.00%		0.00			103.00	10.00%		0.00			
6039	POSTAGE AND OVERNIGHT DELIVERY	1,600.00	1,017.39	1,600.00	240.00	1,840.00	1,012.00	55.00%		460.00	25.00%	% OF 2010	184.00	10.00%		184.00	10.00%		0.00			
6042	PAYROLL PROCESSING FEES	1,728.40	954.30	1,728.40	51.85	1,780.25	1,780.25	100.00%		0.00			0.00			0.00			0.00			
6045	BANK SERVICE CHARGES	3,000.00	393.79	3,000.00	150.00	3,150.00	3,150.00	100.00%		0.00			0.00			0.00			0.00			
6051	UNIFORMS	1,450.00	487.64	1,450.00	350.00	1,800.00	540.00	30.00%		1,260.00	70.00%	% OF 2010	0.00			0.00			0.00			
6060	OUTREACH	5,000.00	120.59	5,000.00	12,000.00	17,000.00	8,500.00	50.00%	BTAC Coop +Landscape	3,400.00	20.00%	Estimate	0.00			5,100.00	30.00%		0.00			
6087	EDUCATIONAL REIMBURSEMENT	3,135.00	2,345.09	3,135.00	1,000.00	4,135.00	4,135.00	100.00%		0.00			0.00			0.00			0.00			
6090	SUBSCRIPTIONS/PUBLICATIONS	1,500.00	284.91	1,500.00	-500.00	1,000.00	1,000.00	100.00%		0.00			0.00			0.00			0.00			
6091	PUBLIC NOTICES	2,000.00	0.00	2,000.00	500.00	2,500.00	500.00	20.00%	Ordinance Change	2,000.00	80.00%	% OF 2010	0.00			0.00	0.00%		0.00			
6093	MEMBERSHIPS	20,000.00	12,444.00	20,000.00	-2,500.00	17,500.00	17,500.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00			0.00			
BENEFITS:																						
6110	VISION INSURANCE	1,612.80	694.39	1,612.80	87.20	1,700.00	273.02	16.06%	8% INCREASE FORECAST	1,037.75	50.87%	Based on percent of hours	104.04	5.10%		303.96	14.90%		266.63	13.07%		
6120	WORKER'S COMP INSURANCE	18,072.08	6,387.00	18,072.08	990.34	19,062.41	3,061.42	16.06%	BASE ON LABOR	11,636.46	50.87%	Based on percent of hours	1,166.62	5.10%		3,408.36	14.90%		2,989.75	13.07%		
6130	DENTAL INSURANCE	8,028.69	3,301.15	8,028.69	-1,553.72	6,474.97	1,039.88	16.06%	BASE ON LABOR	3,952.58	50.87%	Based on percent of hours	396.27	5.10%		1,157.72	14.90%		1,015.53	13.07%		
6150	MEDICAL INSURANCE	80,416.69	30,736.21	80,416.69	18,475.12	98,891.81	15,882.02	16.06%	Policy Reduction	60,367.52	50.87%	Based on percent of hours	6,052.18	5.10%		17,681.86	14.90%		15,510.19	13.07%		
6160	PAYROLL TAXES - EMPLOYER	34,756.60	17,150.23	34,756.60	12,997.01	47,753.61	7,669.23	16.06%	Consolidated	29,150.72	50.87%	Based on percent of hours	2,922.52	5.10%		8,538.35	14.90%		7,489.68	13.07%		
6170	PERS RETIREMENT	118,780.01	47,929.85	118,780.01	14,377.64	133,157.65	21,385.12	16.06%	Actual increase	81,284.75	50.87%	Based on percent of hours	8,149.25	5.10%		23,808.59	14.90%		20,884.45	13.07%		
SALARIES:																						
6230	REGULAR SALARIES	568,290.60		568,290.60		640,775.82																
Sub	Field Staff Part Time	32,784.00	102.45	25,000.00	-8,879.00	23,905.00	0.00			28,686.00	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00			
Sub	Field Supervisor	61,066.21	33,163.52	61,066.21	7,554.07	68,620.28	0.00			82,344.34	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00			
Sub	Field Tech I	35,006.46	18,060.73	35,006.46	2,424.80	37,431.26	0.00			44,917.52	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00			
Sub	Lands and Habitat Mgr.	119,973.00	65,128.09	119,973.00	22,599.02	142,572.02	14,257.20	10.00%		68,434.57	40.00%	Salary overhead 20% % time	0.00	0.00%		34,217.28	20.00%		51,325.93	30.00%		
Sub	Admin Services Spec.	58,309.46	30,867.37	58,309.46	7,467.38	65,776.84	26,310.74	40.00%		35,519.49	45.00%	Salary+overhead 20% % time	3,946.61	5.00%		4,143.94	5.25%		3,749.28	4.75%		
Sub	Admin Services Spec.	51,866.27	26,036.09	51,866.27	3,869.66	55,735.93	13,933.98	25.00%		20,064.93	30.00%	Salary+overhead 20% % time	16,720.78	25.00%		6,688.31	10.00%		6,688.31	10.00%		
Sub	Engineering Intern	14,380.80	4,239.00	14,380.80	10,225.92	24,606.72	0.00	0.00%		14,764.03	50.00%	Salary+overhead 20% % time	0.00			14,764.03	50.00%	Add 2 interns for Trails	0.00			
Sub	GIS Intern/contract	13,353.60	5,730.45	13,353.60	6,831.60	20,185.20	0.00	0.00%		12,111.12	50.00%	Salary+overhead 20% % time	0.00			6,055.56	25.00%		6,055.56	25.00%		
Sub	General Manager	176,728.62	89,684.91	176,728.62	14,981.65	191,710.27	57,513.08	30.00%		75,917.27	33.00%	Salary overhead 20% % time	11,502.62	5.00%		50,611.51	22.00%		23,005.23	10.00%		
Sub	Doc Imaging Intern	4,822.17	2,002.74	4,822.17	5,410.12	10,232.29	4,092.92	40.00%		4,911.50	40.00%	Salary overhead 20% % time	613.94	5.00%		1,841.81	15.00%		0.00	0.00%		
INSURANCE:																						
6310	PROPERTY / AUTO INSURANCE	6,924.00	893.00	6,924.00	0.00	6,924.00	346.20	5.00%		5,193.00	75.00%	Aproximate from Insurer	1,038.60	15.00%		346.20	5.00%		0.00			
6320	GENERAL LIABILITY INSURANCE	19,209.30	32,306.55	25,709.30	6,500.00	25,709.30	1,285.47	5.00%		19,281.98	75.00%	Aproximate from Insurer	3,856.40	15.00%		1,285.47	5.00%		0.00			
DIRECTOR'S EXPENSES:																						
6401	DIRECTOR'S FEES	79,000.00	30,732.00	68,000.00	14,000.00	82,000.00	82,000.00	100.00%	5 x Full year +21% estimate	0.00			0.00			0.00			0.00			
6410	MILEAGE	3,000.00	1,723.68	3,000.00	-250.00	2,750.00	2,750.00	100.00%	Board Policy/2011 actual	0.00			0.00			0.00			0.00			
6415	AIR FARE	4,750.00	919.10	4,750.00	1,662.50	6,412.50	6,412.50	100.00%	+ 35%	0.00			0.00			0.00			0.00			
6420	OTHER TRAVEL	500.00	45.50	500.00	250.00	750.00	750.00	100.00%	50% increase	0.00			0.00			0.00			0.00			
6425	MEALS	2,930.37	1,271.20	2,930.37	-500.00	2,430.37	2,430.37	100.00%	Board Policy/2011 actual	0.00			0.00			0.00			0.00			
6430	LODGING	3,500.00	2,338.56	3,500.00	1,400.00	4,900.00	4,900.00	100.00%	Board Policy/2011 actual	0.00			0.00			0.00			0.00			
6435	CONF/SEMINAR REGISTRATIONS	4,590.00	4,300.00	4,590.00	3,442.50	8,032.50	8,032.50	100.00%	75% increase for actual	0.00			0.00			0.00			0.00			
6440	ELECTION FEES/REDISTRICTING	0.00	0.00	0.00	0.00	0.00	0.00	100.00%		0.00			0.00			0.00			0.00			
ADMINISTRATIVE/STAFF EXPENSES:																						
6510	MILEAGE	2,672.72	1,146.17	2,672.72	267.27	2,939.99	1,176.00	40.00%		1,470.00	50.00%	Allocation basis 2011	0.00			294.00	10.00%		0.00			
6515	AIR FARE	1,500.00	186.80	1,500.00	350.00	1,850.00	832.50	45.00%		647.50	35.00%	Allocation basis 2011	0.00			370.00	20.00%		0.00			
6520	OTHER TRAVEL	1,327.28	495.28	1,327.28	39.82	1,367.10	615.19	45.00%		478.48	35.00%	Allocation basis 2011	0.00			273.42	20.00%		0.00			

GL ACCT: GL DESCRIPTION:	Amended Budget 2013-2014	Expended /Received to Date as of 12/31/13	Projected Annual Costs (7/1/13-6/30/14)	Increase/Decrease	Draft 2014-2015 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY-MENTONE HOUSE			LAND RESOURCE			WASH PLAN				
						2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:		
Proposed 2014-2015																						
CONSTRUCTION CAPITAL COSTS:																						
7010 MATERIALS	7,500.00	0.00	7,500.00	225.00	7,725.00	0.00			7,725.00	100.00%	Field Security Changes	0.00			0.00						0.00	
7050 BASINS -CAPITAL ANNUAL REPAIRS	60,000.00	0.00	60,000.00	-20,000.00	40,000.00	0.00			40,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00						0.00	
3 year Maintenance	30,000.00	0.00	30,000.00	5,000.00	35,000.00	0.00			35,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00						0.00	
7055 PLUNGE CREEK PROJECT LOCAL MATCH LAND & BUILDINGS	0.00	0.00	0.00	120,000.00	120,000.00	0.00			0.00		This may be in 1 or more FY	0.00			120,000.00	100.00%	Match Funding for PCC				0.00	
7110 PROPERTY - CAPITAL REPAIRS	30,000.00	0.00	30,000.00	25,000.00	55,000.00	0.00			22,500.00	40.91%	Canyon property CIP	22,000.00	40.00%		10,499.50	19.09%					0.00	
7130 MENTONE PROPERTY (HOUSE) CAPITAL R	1,746.00	0.00	1,746.00	52.38	1,798.38	0.00			0.00			1,798.38	100.00%		0.00						0.00	
7140 MENTONE PROPERTY (SHOP) CAPITAL REEQUIPMENT & VEHICLES	15,500.00	0.00	15,500.00	-12,000.00	3,500.00	0.00			3,500.00	100.00%	Field Shop capital repairs	0.00			0.00						0.00	
7210 COMPUTER HARDWARE CAPITAL REPAIR	4,500.00	0.00	4,500.00		4,500.00	4,050.00	90.00%		450.00	10.00%	Allocation basis 2011	0.00			0.00						0.00	
7220 COMPUTER SOFTWARE	3,500.00	3,016.00	3,500.00	1,000.00	4,500.00	900.00	20.00%		1,800.00	40.00%	Allocation basis 2011	0.00			1,800.00	40.00%					0.00	
7230 FIELD EQUIPMENT / VEHICLES	78,480.00	3,480.00	78,480.00	-39,240.00	39,240.00	0.00			39,240.00	100.00%	Truck and Equipment	0.00			0.00						0.00	
7240 OFFICE EQUIPMENT	1,235.99	1,235.99	1,235.99	0.00	1,235.99	1,235.99	100.00%		0.00			0.00			0.00						0.00	
PROFESSIONAL SERVICES:					0.00																	
7150 MILL CREEK MAINTENANCE PERMITTING	50,000.00	0.00	50,000.00		50,000.00	0.00			0.00			0.00			50,000.00	100.00%					0.00	
7438 ENGINEERING SERVICES-OTHER	15,000.00	0.00	15,000.00	15,000.00	30,000.00	0.00			30,000.00	100.00%	Rate study Capital componer	0.00			0.00	0.00%					0.00	
CAPITAL EXPENSE	297,461.99	7,731.99	297,461.99	95,037.38	392,499.37	6,185.99			180,215.00			23,798.38			182,299.50						0.00	
CAPTIAL REVENUE					371,038.87	6,185.99			158,755.00			23,798.38			182,299.50							0.00
CAPITAL SUBTOTAL ANNUAL NET					-21,460.00	0.00			-21,460.00			0.00			0.00							0.00
RESERVE CONTRIBUTION OR (-USE)			TOTAL	-397,900.56	-198,948.78	558.74			-22,055.41			44,353.26			23,972.17						-245,780.54	Use of prior year funds
District Cost Budget					2,968,936.77																	
Capital Budget					392,499.37																	
Wash Plan					511,500.00																	
Plunge Creek					204,510.00																	
Net of Capital and Projects					1,860,427.40																	