

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

BOARD BUDGET WORKSHOP

**April 22, 2015 –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 2015-2016 (M#1337)

Presenter: Daniel Cozad

Recommendation: The Finance & Administration Committee recommends the Board review in workshop format provide any feedback and consider approval of the 2015-2016 District and Enterprise Budget or set approval for May 13, 2015.

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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Memorandum No.1337

To: Board of Directors

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

Date: April 22, 2015 Budget Workshop or May 13, 2015 Board Action

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

RECOMMENDATION

The Finance & Administration Committee recommends the Budget Workshop review and provide feedback on the 2015-2016 District and Enterprise Budget and set approval for May 13, 2015.

BACKGROUND

Staff prepared and the Board approved the development plan for the Groundwater budget in February 2015. This same plan is applied to the development of the other Enterprises and District consolidated budget. Staff followed this plan and updated the budget from actual and projected costs for 2014-2015. The Finance and Administration Committee reviewed a preliminary budget at their April 15th meeting and provided feedback to staff which is incorporated in the attached budget. Based on the assumptions stated in the memo, the approval of the groundwater charge at the Board's regular meeting, and the feedback from the Board in the Workshop; staff will revise the budget for approval in May and implementation in June for the beginning of the Fiscal Year in July.

DISCUSSION

The District has managed costs to stay within or below the available revenue in major areas. Staff is aware of some requirements and improvements that should be completed to maintain and secure our facilities such as the following:

- Mill Creek Diversion improvements, engineering and construction (capital expense)
- Environmental evaluation and permitting of Mill Creek and Santa Ana Spreading Grounds for California Department of Fish and Wildlife permit, monitoring and documentation
- Significant Security repairs – fencing, entry gates boulders and barriers etc.
- Security system improvements for District facilities
- Certification of District measurement facilities
- Mentone Shop restroom facilities
- Continued invasive plant removal program
- Capital projects in cooperation with EBX-2 and Enhanced Recharge Project

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

These specific needs and concerns bring higher costs. Significantly new elements include environmental permitting and elements related to facility security, fencing gates and etc. These are offset by lower estimated costs for fuel and vehicle maintenance as well as reduction in part time field staffing.

The budget approach followed by staff includes the following elements and activities:

- Develop and review draft budget with groundwater partners
- Vet the draft budget with the Groundwater Sustainability Council's potential members
- Utilize the Groundwater Enterprise Budget to develop the proposed groundwater charge
- Review other budgets with appropriate partners and stakeholders
- Review the preliminary budget with the Finance & Administration Committee
- Review the budget in a Board Workshop before requesting approval
- Utilize feedback from all of the above in the development of the budget for approval

Assumptions

The budget uses the following assumptions and basis for the 2015-2016 budget where known:

Revenue

- Groundwater revenue based on actual charges paid estimated for next year at no increase in per acre foot charge, with review from groundwater partners
- Mining revenue will be estimated based on lease guaranteed annual minimum increases
- Wash Plan Project funds (stored in the Wash Plan Reserve) will be used to complete the Wash Plan Permitting, with only CEMEX funding to be paid in 2015-16
- No endowment contributions are included in 2015-16 budget, while some may be paid, they are not included.

Expenses

- Expenses are estimated on actual costs/estimates modified based on specific needs and actual 2014/2015 costs.
- COLA increases based on Bureau of Labor Statistics CPI-U All West at 1.3%
- Salary forecast includes raise pool at 5% of total salaries
- Utilities, increase at approximately 4-6% based on sector CPI
- Miscellaneous expenses were generally increased where no other basis is available - 3% or less.

In the fall of 2014, the District along with SBVMWD and East Valley Water District proposed a Groundwater Sustainability Council to provide an alternative method for the cost of Conservation District spreading to be paid by the producers of the region. Staff prepared a detailed background for the Groundwater Enterprise budget to provide water managers information explaining the costs and uses of the funding.

Significant Budget Changes

Based on the District's "Pay-as-you-go" policy for facility development and capital improvement and maintenance, the 2015-16 the budget proposes to fund significant improvements from the retained earnings and one time revenue sources such as easements settlements. These projects include:

1. Legal Fees related to Arbitration
2. Invasive Plant Removal from Basins and Canals (year 1)

1. Groundwater Recharge Reserve and Capital Improvement Equipment Reserve will fund:
 - a. Mill Creek Diversion Improvement Design and Construction, estimated at approximately \$300,000 in 2015-2016 FY.
 - b. Plunge Creek Conservation estimated at about \$100,000 in the 2015-2016 FY.
2. CalPERS unfunded liability for retirement benefits, no estimate is available for this cost but District policy has been to retire these debts if fiscally responsible and this cost is expected.
3. Election costs are uncertain due to Registrar of Voters changes; however a \$100,000 placeholder is included for 2015 elections. Staff will review with auditor the option to expense these to a reserve account.

Staff has budgeted to pay for approximately 50% of the capital costs from current year revenue allocation and approximately 50% from identified cash reserve balances. Overall the impact to reserves from capital projects is \$210,000. This action will reduce reserve levels directly this year and indirectly next year while the remaining cost is incurred. While these are the major changes to the budget, some smaller or less significant expense changes include the following:

- Reduced Wash Plan professional and environmental services as work is completed on the project
- Increases to PERS and Health Care costs, partially offset by increased employee participation in benefit costs according to District Policy
- Reduced property maintenance costs after changes to landscaping and fencing are completed
- Reduced Intern costs after Trails Plan completion
- Directors Expenses were reduced based on expected cost savings see in this fiscal year

FISCAL IMPACT

Staff time for planning is included in the approved budget. Cost estimates will be verified in preparation of the final budget presented for approval in May. Overall budgeted operation revenue increased by about \$115,000 primarily due to mining increases and planned expenses decreased by about \$140,000 primarily due to Wash Plan completion.

The impact of the budget to the general fund is primarily due to District elections. The approximate \$50,000 loss would occur if both seats incur a challenger. If one or no existing members are challenged and they are incumbents are reappointed in lieu of election, the result will be about a \$50,000 increase General Fund Reserve after allocation of overhead based on the District's policy.

GL ACCT: GL DESCRIPTION:		Approved 2014-2015 Budget	Expended /Received to Date as of 03/31/15	Projected Annual Costs (7/1/14- 6/30/15)	Increase/ Decrease	Draft 2015- 2016 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			WASH PLAN		
Proposed 2015-2016							2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:
INCOME:																					
4012	INTEREST INCOME-LAIF	1,200.00	802.63	1,200.00	100.00	1,300.00	1,300.00	100.00%		0.00			0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST	85,000.00	33,045.32	60,000.00	-20,000.00	65,000.00	65,000.00	100.00%		0.00			0.00			0.00			0.00		
4021	GROUNDWATER CHARGE-AG	44,305.00	48,105.37	48,500.00	-677.00	43,628.00	0.00		43,628.00	100.00%	0% rate increase		0.00			0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	828,990.00	925,187.82	925,500.00	678.00	829,668.00	0.00		829,668.00	100.00%	0% rate increase		0.00			0.00			0.00		
4031	PLANT SITE CEMEX	48,000.00	36,000.00	48,000.00	0.00	48,000.00	0.00		0.00		873,296.00		0.00			48,000.00	100.00%	PER LEASE MIN	0.00		
4032	CEMEX - ROYALTY/LEASE	408,333.33	295,833.35	408,333.33	100,000.00	508,333.33	0.00		0.00				0.00			508,333.33	100.00%	Per Lease Agreement	0.00		
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00	27,000.00	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	40,000.00	95,262.84	100,000.00	35,000.00	75,000.00	0.00		0.00				0.00			75,000.00	100.00%	EST FROM 2010	0.00		
4040	MISCELLANEOUS INCOME	25,000.00	1,517.99	10,000.00	-15,000.00	10,000.00	7,500.00	75.00%	ESTIMATE	0.00			0.00			2,500.00	25.00%	ESTIMATE	0.00		
4050	PROPERTY TAX	76,000.00	58,084.99	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	359,017.33	360,931.90	360,931.90	4,078.53	363,095.86	181,547.93	50.00%	General and Reserve	181,547.93	50.00%	0.6% EST. CPI-U CUURA4215			0.00		0.00%	Land Lease Cost	0.00		
4062	MENTONE PROPERTY INCOME	19,200.00	7,816.26	11,166.26		19,200.00	0.00		0.00				19,200.00	100.00%	PER LEASE	0.00			0.00		
4065	REDLANDS PLAZA	150,602.69	121,065.90	150,602.69	7,530.13	158,132.82	0.00		0.00				158,132.82	100.00%	Estimated via revised lea	0.00			0.00		
4066	REDLANDS PLAZA CAM	35,099.64	28,880.90	35,099.64	3,901.64	39,001.28	0.00		0.00				39,001.28	100.00%	Estimated via revised lea	0.00			0.00		
4080	EXCHANGE PLAN	30,000.00	30,000.00	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	404,700.00	258,054.85	404,700.00	-229,344.80	175,355.20	0.00		CEMEX	0.00			0.00			0.00			175,355.20	100.00%	Significant Carryover
4086	PLUNGE CREEK IRWMP	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00	0.00%	Per Plunge Creek Budget	0.00			0.00			200,000.00	100.00%		0.00		
4998	RESERVE USE FOR CAPITAL																				
TOTAL INCOME:		2,791,447.99	2,327,590.12	2,906,033.82	-113,733.50	2,677,714.49	331,347.93			1,084,843.93			216,334.10			869,833.33			175,355.20		
EXPENSES:																					
5080	LAFCO CONTRIBUTION/FEES	5,345.83	0.00	5,345.83	-4,000.00	1,345.83	1,345.83	100.00%		0.00			0.00			0.00			0.00		
5081	WASH PLAN	0.00	238.96	238.96		0.00	0.00			0.00			0.00			0.00			0.00	100.00%	
5120	MISC. PROFESSIONAL SERVICES	150,000.00	103,014.42	133,492.10	-20,000.00	130,000.00	32,500.00	25.00%		26,000.00	20.00%	Biological survey and docs		0.00%		71,500.00	55.00%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	162,000.00	129,274.53	162,000.00	-100,000.00	62,000.00	0.00		Per Wash Plan Budget	0.00			0.00			62,000.00	100.00%	Per Wash Plan Budget	0.00		
5124	PLUNGE CREEK PROFESSIONAL SERVICES	204,510.00	0.00	204,510.00	-20,000.00	184,510.00	0.00		Per Plunge Creek Budget	0.00	0.00%		0.00			184,510.00	100.00%	Per Wash Plan Budget	0.00		
5125	ENGINEERING SERVICES	16,000.00	12,151.84	12,659.24	0.00	16,000.00	0.00			16,000.00	100.00%	GENERAL ENG./GIS			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		
5133	Regional River HCP Contribution	25,000.00	0.00	25,000.00	5,000.00	30,000.00	0.00			22,500.00	75.00%		0.00			7,500.00	25.00%		0.00		
5143	Wash Plan District Contribution	33,033.00	17,511.40	17,511.40		33,033.00	0.00			0.00			0.00			33,033.00	100.00%		0.00		
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	305,000.00	15,986.25	305,000.00	-250,000.00	55,000.00	0.00		Per Wash Plan Budget	0.00			0.00			55,000.00	100.00%	Per Wash Plan Budget	0.00		
5160	IT SUPPORT	5,500.00	4,162.50	5,500.00	500.00	6,000.00	2,200.00	36.67%		3,200.00	53.33%	Share by need			0.00	600.00	10.00%		0.00		
5170	AUDIT	20,000.00	12,000.00	20,000.00	1,000.00	21,000.00	4,200.00	20.00%		9,660.00	46.00%	Share based on Revenue		15.00%	ON REVENUE	3,990.00	19.00%	ON REVENUE	0.00		
5175	LEGAL-WASH PLAN	44,500.00	2,190.40	44,500.00	0.00	44,500.00	0.00		Per Wash Plan Budget	0.00			0.00			44,500.00	100.00%	Per Wash Plan Budget	0.00		
5180	LEGAL	125,227.77	66,684.40	125,227.77	-10,000.00	115,227.77	34,568.33	30.00%	Arbitration	34,568.33	30.00%	Sustainability Counsel etc.,		10.00%		34,568.33	30.00%	Arbitration	0.00		
FIELD OPERATIONS:																					
5123	TEMP FIELD LABOR	0.00	1,232.00	2,000.00	5,000.00	5,000.00	0.00			5,000.00	100.00%	Invasive and canal cleaning			0.00			0.00			
5210	EQUIPMENT MAINTENANCE	8,458.00	2,261.37	8,458.00	-2,500.00	5,958.00	0.00			5,958.00	100.00%	based on average actual			0.00			0.00			
5215	PROPERTY MAINTENANCE	42,500.00	3,514.12	20,000.00	-10,000.00	32,500.00	0.00			26,000.00	80.00%	Invasive removal basins			0.00	6,500.00	20.00%	Tamerisk	0.00		
VEHICLE OPERATIONS:																					
5310	VEHICLE MAINTENANCE	13,000.00	2,759.11	13,000.00	-3,000.00	10,000.00	0.00			10,000.00	100.00%	reduced from 2013-14 base			0.00			0.00			
5320	FUEL	16,500.00	7,627.94	14,000.00	-2,800.00	13,700.00	0.00			13,700.00	100.00%	EST. LOWER FUEL COST			0.00			0.00			
UTILITIES:																					
5410	ALARM SERVICE	3,200.00	1,501.80	3,200.00	200.00	3,400.00	1,700.00	50.00%		1,700.00	50.00%	FACILITIES SHARE			0.00			0.00			
5420	ELECTRICITY	12,500.00	5,758.12	8,000.00	-3,000.00	9,500.00	2,660.00	28.00%		1,900.00	20.00%	FACILITIES SHARE		52.00%		0.00			0.00		
5430	MOBILE PHONES	1,000.00	1,225.00	1,660.00	0.00	1,000.00	250.00	25.00%		750.00	75.00%	FACILITIES SHARE			0.00			0.00			
5440	TELEPHONE	5,400.00	4,702.41	6,400.00	1,000.00	6,400.00	4,480.00	70.00%		1,920.00	30.00%	FACILITIES SHARE			0.00			0.00			
5450	NATURAL GAS	1,200.00	435.06	1,200.00	-300.00	900.00	540.00	60.00%		360.00	40.00%	FACILITIES SHARE			0.00			0.00			
5460	WATER / TRASH / SEWER	4,160.00	982.81	3,160.00	-2,000.00	2,160.00	1,080.00	50.00%		864.00	40.00%	FACILITIES SHARE			0.00	216.00	10.00%		0.00		
5470	INTERNET SERVICES	7,500.00	612.85	1,000.00	0.00	7,500.00	3,750.00	50.00%		2,250.00	30.00%	FACILITIES SHARE		5.00%		1,125.00	15.00%		0.00		
GENERAL ADMINISTRATION:																					
6001	GENERAL ADMIN-OTHER	7,500.00	522.08	2,000.00	-500.00	7,000.00	3,500.00	50.00%		3,500.00	50.00%	ESTIMATE BY USE			0.00			0.00			
6002	WEBSITE ADMINISTRATION	3,100.00	1,434.19	3,100.00	0.00	3,100.00	3,100.00	100.00%		0.00			0.00			0.00			0.00		
6003	PROPERTY TAX	2,235.10	0.00	2,235.10	-2,000.00	235.10	235.10	100.00%		0.00			0.00			0.00			0.00		
6004	MEETING EXPENSES	5,200.00	1,327.94	5,200.00	-2,500.00	2,700.00	2,025.00	75.00%		0.00			0.00			675.00	25.00%		0.00		
6006	PERMITS	1,697.44	2,310.00	2,310.00	6,500.00	8,197.44	1,639.49	20.00%		6,557.95	80.00%	Fish and Wildlife			0.00			0.00			

GL ACCT:	GL DESCRIPTION:	Approved 2014-2015 Budget	Expended /Received to Date as of 03/31/15	Projected Annual Costs (7/1/14- 6/30/15)	Increase/ Decrease	Draft 2015- 2016 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			WASH PLAN		
							2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:
6007	INTER DISTRICT COSTS	12,500.00	0.00	7,500.00		12,500.00	0.00	0.00%		6,250.00	50.00%		0.00			6,250.00	50.00%		0.00		
6009	LICENSES	1,339.00	902.04	1,339.00	300.00	1,639.00	327.80	20.00%		1,311.20	80.00%	2013-14 ACTUAL	0.00			0.00			0.00		
6010	SURETY BOND	2,060.00	1,815.00	2,060.00	0.00	2,060.00	0.00	0.00%		0.00			0.00			2,060.00	100.00%		0.00		
6012	OFFICE MAINTENANCE	3,090.00	172.01	1,000.00	90.00	3,180.00	1,272.00	40.00%		0.00			1,908.00	60.00%	upkeep	0.00			0.00		
6013	OFFICE LEASE PAYMENT	60,000.00	44,554.50	60,000.00	0.00	60,000.00	21,000.00	35.00%		18,000.00	30.00%	Share by allocation	6,000.00	10.00%		15,000.00	25.00%		0.00		
6015	MENTONE HOUSE MAINTENANCE	3,050.00	5,907.80	6,000.00	0.00	3,050.00	0.00	0.00%		0.00			3,050.00	100.00%		0.00			0.00		
6016	REDLANDS PLAZA MAINTENANCE	14,500.00	787.00	14,500.00	500.00	15,000.00	0.00	0.00%	No HVAC Replacement	0.00			15,000.00	100.00%	ADJUST FOR CAM	0.00			0.00		
6026	REDLANDS PLAZA CAM EXPENSES	24,500.00	15,155.80	23,500.00	-500.00	24,000.00	0.00	0.00%		0.00			24,000.00	100.00%	ADJUST FOR CAM	0.00			0.00		
6018	JANITORIAL SERVICES	8,593.29	5,807.00	8,593.29	250.29	8,843.58	8,843.58	100.00%		0.00			0.00	0.00%		0.00			0.00		
6019	JANITORIAL SUPPLIES	315.00	396.87	450.00	185.00	500.00	300.00	60.00%		200.00	40.00%	FACILITIES SHARE	0.00			0.00			0.00		
6020	VACANCY MARKETING-REDLANDS PLAZA	6,010.00	3,546.00	3,546.00	-1,000.00	5,010.00	0.00			0.00			5,010.00	100.00%	RENTAL SUPPORT	0.00			0.00		
6024	COMPUTER EQUIPMENT MAINTENANCE	200.00	11.56	200.00	0.00	200.00	55.00	27.50%		125.00	62.50%	FACILITIES SHARE	20.00	10.00%		0.00			0.00		
6027	COMPUTER SUPPLIES	669.50	449.49	669.50	19.50	689.00	516.75	75.00%		34.45	5.00%	FACILITIES SHARE	68.90	10.00%		68.90	10.00%		0.00		
6030	OFFICE SUPPLIES	4,250.67	2,003.11	4,250.67	0.00	4,250.67	3,400.54	80.00%		212.53	5.00%	FACILITIES SHARE	425.07	10.00%		212.53	5.00%		0.00		
6033	OFFICE EQUIPMENT RENTAL	8,487.20	5,685.91	8,487.20	247.20	8,734.40	6,550.80	75.00%		436.72	5.00%	FACILITIES SHARE	1,310.16	15.00%		436.72	5.00%		0.00		
6036	PRINTING	1,030.00	313.19	1,030.00	-50.00	980.00	490.00	50.00%		392.00	40.00%	GW Charge	0.00			98.00	10.00%		0.00		
6039	POSTAGE AND OVERNIGHT DELIVERY	1,840.00	1,070.89	1,840.00	-50.00	1,790.00	984.50	55.00%		447.50	25.00%	GW Charge	179.00	10.00%		179.00	10.00%		0.00		
6042	PAYROLL PROCESSING FEES	1,780.25	1,357.41	1,780.25	-250.00	1,530.25	1,530.25	100.00%		0.00			0.00			0.00			0.00		
6045	BANK INVESTMENT SERVICE CHARGES	3,150.00	298.85	1,150.00		3,150.00	3,150.00	100.00%		0.00			0.00			0.00			0.00		
6051	UNIFORMS	1,800.00	1,020.74	1,800.00	200.00	2,000.00	600.00	30.00%		1,400.00	70.00%	Field Uniforms	0.00			0.00			0.00		
6060	OUTREACH	17,000.00	10,125.03	17,000.00	7,000.00	24,000.00	12,000.00	50.00%	BTAC Coop +Landscape	4,800.00	20.00%	share by mission	0.00			7,200.00	30.00%		0.00		
6087	EDUCATIONAL REIMBURSEMENT	4,135.00	1,791.88	4,135.00	-500.00	3,635.00	3,635.00	100.00%		0.00			0.00			0.00			0.00		
6090	SUBSCRIPTIONS/PUBLICATIONS	1,000.00	694.07	1,000.00	-250.00	750.00	750.00	100.00%		0.00			0.00			0.00			0.00		
6091	PUBLIC NOTICES	2,500.00	2,715.85	2,715.85	300.00	2,800.00	560.00	20.00%	Ordinance Change	2,240.00	80.00%	% OF 2010	0.00			0.00	0.00%		0.00		
6093	MEMBERSHIPS	17,500.00	15,299.00	17,500.00	-2,000.00	15,500.00	15,500.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00			0.00		
	BENEFITS:								Benefit Total	304,132.54											
6110	VISION INSURANCE	1,700.00	1,277.64	1,700.00	12.04	1,712.04	274.95	16.06%		1,045.10	50.87%	Based on percent of hours	104.78	5.10%		306.11	14.90%		268.52	13.07%	
6120	WORKER'S COMP INSURANCE	19,062.42	8,703.00	19,062.42	-992.22	18,070.20	2,902.07	16.06%	BASE ON LABOR	11,030.77	50.87%	Based on percent of hours	1,105.90	5.10%		3,230.95	14.90%		2,834.13	13.07%	
6130	DENTAL INSURANCE	6,474.97	5,910.82	6,474.97	1,211.17	7,686.14	1,234.39	16.06%	BASE ON LABOR	4,691.93	50.87%	Based on percent of hours	470.39	5.10%		1,374.28	14.90%		1,205.49	13.07%	
6150	MEDICAL INSURANCE	98,891.81	66,492.02	98,891.81		98,891.81	15,882.02	16.06%	Policy Reduction	60,867.52	50.87%	Based on percent of hours	6,052.18	5.10%		17,681.86	14.90%		15,510.19	13.07%	
6150.01	MEDICAL EMPLOYEE CONTRIBUTION					-15,639.56	-2,511.71	16.06%		-7,955.85	50.87%		-797.62	5.10%		-2,330.30	14.90%		-2,044.09	13.07%	
6160	PAYROLL TAXES - EMPLOYER	47,753.61	29,561.30	47,753.61	-353.11	47,400.50	7,612.52	16.06%	Consolidated costs 2014	28,935.16	50.87%	Based on percent of hours	2,900.91	5.10%		8,475.21	14.90%		7,434.29	13.07%	
6170	PERS RETIREMENT	133,157.65	72,787.75	109,181.63	12,853.77	146,011.42	23,449.43	16.06%	Noticed Increase	89,131.21	50.87%	Based on percent of hours	8,935.90	5.10%		26,106.84	14.90%		22,900.43	13.07%	
6170.01	PERS EMPLOYEE CONTRIBUTION					-17,662.67	-2,836.63	16.06%		-8,985.00	50.87%		-900.80	5.10%		-2,631.74	14.90%		-2,308.51	13.07%	
	SALARIES:								Overhead Offset 20%		50.87%			5.10%			14.90%			13.07%	
6210	OVERTIME	0.00	4,328.63	0.00	0.00	0.00	0.00		162,590.02	0.00		0.00			0.00			0.00			
6230	REGULAR SALARIES	640,775.82	446,386.28	637,655.53		650,092.56															
Sub	Field Staff Part Time	23,905.00	0.00	20,784.71	-10,245.00	13,660.00	0.00		No change	16,392.00	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00		
Sub	Field Supervisor	68,620.28	52,283.19	68,620.28	3,083.75	71,704.03	0.00		COLA 1.3%/RP - EMP PBs	86,044.83	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00		
Sub	Field Tech I	37,431.26	29,092.63	37,431.26	2,433.79	39,865.05	0.00		COLA 1.3%/RP - EMP PBs	47,838.06	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00			0.00		
Sub	Lands and Habitat Mgr.	142,572.02	107,599.90	142,572.02	6,142.53	148,714.55	14,871.46	10.00%	COLA 1.3%/RP - EMP PBs	71,382.98	40.00%	Salary overhead 20% % time	0.00	0.00%		26,768.62	15.00%		62,460.11	35.00%	
Sub	Admin Services Spec.	65,776.84	49,792.72	65,776.84	2,964.40	68,741.23	27,496.49	40.00%	COLA 1.3%/RP - EMP PBs	37,120.27	45.00%	Salary+overhead 20% % time	4,124.47	5.00%		4,330.70	5.25%		3,918.25	4.75%	
Sub	Admin Services Spec.	55,735.93	40,964.02	55,735.93	3,077.73	58,813.66	14,703.42	25.00%	COLA 1.3%/RP - EMP PBs	21,172.92	30.00%	Salary+overhead 20% % time	17,644.10	25.00%		7,057.64	10.00%		7,057.64	10.00%	
Sub	Engineering Intern	24,606.72	13,125.94	24,606.72	-115.20	24,491.52	0.00	0.00%	COLA 1.3%/RP - EMP PBs	14,694.91	50.00%	Salary+overhead 20% % time	0.00			14,694.91	50.00%		0.00		
Sub	GIS Intern/contract	20,185.20	1,973.44	4,000.00	-7,714.93	12,470.27	0.00	0.00%	COLA 1.3%/RP - EMP PBs	7,482.16	50.00%	Salary+overhead 20% % time	0.00			3,741.08	25.00%		3,741.08	25.00%	
Sub	General Manager	191,710.27	145,286.39	191,710.27	9,206.93	200,917.20	44,201.79	22.00%	COLA 1.3%/RP - EMP PBs	79,563.21	33.00%	Salary overhead 20% % time	12,055.03	5.00%		60,275.16	25.00%		36,165.10	15.00%	
Sub	Doc Imaging Intern	10,232.29	1,939.42	4,000.00	482.75	10,715.04	4,286.02	40.00%	COLA 1.3%/RP - EMP PBs	5,143.22	40.00%	Salary overhead 20% % time	642.90	5.00%		1,928.71	15.00%		0.00	0.00%	
	INSURANCE:								Labor Total	\$ 650,092.56	0.47			0.04			0.14			0.14	
6310	PROPERTY / AUTO INSURANCE	6,924.00	6,846.25	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	25,709.30	31,595.40	27,388.66	6,500.00	32,209.30	1,610.47	5.00%		24,156.98	75.00%	Aproximate from Insurer	4,831.40	15.00%		1,610.47	5.00%		0.00		
	DIRECTOR'S EXPENSES:								Board Total	\$ 201,456											
6401	DIRECTOR'S FEES	82,000.00	54,098.00	72,130.00	-5,574.00	76,426.00	76,426.00	100.00%	5 Dir+5%+5% for 10/Mo =1	0.00			0.00			0.00			0.00		
6410	MILEAGE	2,750.00	2,013.25	2,750.00	0.00	2,750.00	2,750.00	100.00%	Board Policy/2013 actual	0.00			0.00			0.00			0.00		
6415	AIR FARE	6,412.50	4,																		

GL ACCT:	GL DESCRIPTION:	Approved 2014-2015 Budget	Expended /Received to Date as of 03/31/15	Projected Annual Costs (7/1/14- 6/30/15)	Increase/ Decrease	Draft 2015- 2016 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE			WASH PLAN		
							2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:	2015 BUDGET:	% BUDGET	BASIS:
6430	LODGING	4,900.00	1,994.60	4,900.00	0.00	4,900.00	4,900.00	100.00%	Board Policy/2013 actual	0.00			0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	8,032.50	2,747.92	8,032.50	0.00	8,032.50	8,032.50	100.00%	Board Policy/2013 actual	0.00			0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	100.00%	Estimated at aprox division	0.00			0.00			0.00			0.00		
ADMINISTRATIVE/STAFF EXPENSES:																					
6510	MILEAGE	2,939.99	1,602.67	2,439.99	0.00	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	1,850.00	571.20	1,350.00	350.00	2,200.00	990.00	45.00%		550.00	25.00%	Allocation basis 2011	0.00			660.00	30.00%		0.00		
6520	OTHER TRAVEL	1,367.10	199.13	400.00	0.00	1,367.10	615.20	45.00%		341.78	25.00%	Allocation basis 2011	0.00			410.13	30.00%		0.00		
6525	MEALS	1,500.00	450.80	1,000.00	0.00	1,500.00	675.00	45.00%		525.00	35.00%	Allocation basis 2011	0.00			300.00	20.00%		0.00		
6530	LODGING	3,128.50	90.69	2,628.50	1,000.00	4,128.50	1,857.83	45.00%		1,444.98	35.00%	Allocation basis 2011	0.00			825.70	20.00%		0.00		
6535	CONF/SEMINAR REGISTRATIONS	3,820.32	2,449.69	3,820.32	1,550.31	5,370.63	2,416.78	45.00%		1,879.72	35.00%		0.00			1,074.13	20.00%		0.00		
9999	Contribution toward Capital Maint.	421,038.87	0.00	421,038.87		386,350.76			See Below in 7000 series	236,000.00		Aprox 50% allocation	33,350.76		See Below in 7000 series	117,000.00		See Below in 7000 series	0.00		
8010	Capital Reserve GWE/Rate Stabilization	20,000.00	0.00	20,000.00		20,000.00	0.00	0.00%		20,000.00	100.00%	Rate Stabilization/Capital	0.00			0.00			0.00		
TOTAL EXPENSES:		2,976,936.78	1,260,751.11	2,833,653.34	-283,278.69	2,625,667.74	543,949.66			1,084,894.53			168,517.81			670,253.14			320,642.63		
Operating Revenue		2,791,447.99	2,327,590.12	2,906,033.82	-113,733.50	2,677,714.49	331,347.93			1,084,843.93			216,334.10			869,833.33			175,355.20		
NET OPERATING REVENUE		-185,488.79			169,545.19	52,046.75	-212,601.73			-50.60			47,816.30			199,580.19			-145,287.43		Significant Carryover From Prior year
OVERHEAD							162,590.02														
NET GENERAL FUND ANNUAL							-50,011.71														
CONSTRUCTION CAPITAL COSTS:																					
7010	MATERIALS	7,725.00	0.00	7,500.00	225.00	7,950.00	0.00			7,950.00	100.00%	Field Security Changes	0.00			0.00			0.00		
7050	BASINS -CAPITAL ANNUAL REPAIRS	40,000.00	3,198.00	60,000.00	-20,000.00	20,000.00	0.00			20,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00			0.00		
	3 year Maintenance	35,000.00	0.00	30,000.00	5,000.00	40,000.00	0.00			40,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00			0.00		
7055	PLUNGE CREEK PROJECT LOCAL MATCH	120,000.00	0.00	0.00	80,000.00	200,000.00	0.00		This may be in 1 or more F	0.00			0.00			200,000.00	100.00%	Match Funding for PCC	0.00		
LAND & BUILDINGS																					
7110	PROPERTY - CAPITAL REPAIRS	55,000.00	15,239.69	30,000.00	50,000.00	105,000.00	0.00			42,000.00	40.00%	Fencing, Gates and Canyon	31,500.00	30.00%	Signage	31,500.00	30.00%		0.00		
7130	MENTONE PROPERTY (HOUSE) CAPITAL R	1,798.38	0.00	1,746.00	52.38	1,850.76	0.00			0.00			1,850.76	100.00%		0.00			0.00		
7140	MENTONE PROPERTY (SHOP) CAPITAL RE	3,500.00	0.00	15,500.00		3,500.00	0.00			3,500.00	100.00%	Field Shop capital repairs	0.00			0.00			0.00		
EQUIPMENT & VEHICLES																					
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	6,500.00	0.00	6,265.95	0.00	6,500.00	1,300.00	20.00%		2,600.00	40.00%	Allocation basis 2011	0.00			2,600.00	40.00%		0.00		
7230	FIELD EQUIPMENT / VEHICLES	39,240.00	26,602.02	39,240.00	-20,000.00	19,240.00	0.00			19,240.00	100.00%	Truck and Equipment	0.00			0.00			0.00		
7240	OFFICE EQUIPMENT	1,235.99	401.60	1,235.99	0.00	1,235.99	1,235.99	100.00%		0.00			0.00			0.00			0.00		
PROFESSIONAL SERVICES:																					
7150	MILL CREEK DIVERSION	50,000.00	0.00	50,000.00	250,000.00	300,000.00	0.00			300,000.00	100.00%	Capital and Env Permitting	0.00			0.00	0.00%		0.00		
7438	ENGINEERING SERVICES-OTHER	80,000.00	0.00	15,000.00	-70,000.00	10,000.00	0.00			10,000.00	100.00%		0.00			0.00	0.00%		0.00		
CAPITAL EXPENSE		444,499.37	45,441.31	260,987.94	275,277.38	719,776.75	6,585.99			445,740.00			33,350.76			234,100.00			0.00		
CAPITAL REVENUE		421,038.87				386,350.76	0.00			236,000.00			33,350.76			117,000.00			0.00		
CAPITAL SUBTOTAL ANNUAL NET		-549,751.98				-333,425.99	-6,585.99			-209,740.00			0.00			-117,100.00			0.00		
RESERVE CONTRIBUTION OR (-USE)		-735,240.77		TOTAL	-562,758.48	-281,379.24	-56,597.70			-209,790.60			47,816.30			82,480.19			-145,287.43		Use of prior year funds

District Cost Budget	2,976,936.78	2,625,667.74
Capital Budget	444,499.37	719,776.75
Wash Plan	511,500.00	161,500.00
Plunge Creek	204,510.00	184,510.00
Net of Capital and Projects	1,816,427.41	1,559,880.99