



Foresthill Public Utility District

Adopted Operating Budget

For the Year Ending June 30, 2016

Board of Directors

Tamra West - President
Helen Rogers West - Vice-President
Linda Cholcher - Treasurer
Sherry Wicks - Board Member
Niel Cochran - Board Member

Finance Committee

Linda Cholcher
Sherry Wicks

General Manager

Hank White

Budget Staff

Roger Carroll

Effective Date: July 1, 2015

**Foresthill Public Utility District
Adopted Budget
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For the Year Ending June 30, 2016**

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June 30, 2015

Honorable President and Board Members:

The attached Budget for the Foresthill Public Utility District for Fiscal Year 2015/16 has been prepared in compliance with the State of California Government Code. Staff prepared a workable document reflecting the manager's recommendations for review and consideration at the regular District board meeting on June 10, 2015. This document is a compilation of the recommendations and the consensus derived from discussions at the council meeting.

The budget document presents a conservative budget, with operating revenues and expenditures projected at \$1,593,380 and \$1,476,797 respectively. Scheduled capital improvement project costs exceed current year capital improvement revenues by \$840,224. This shortfall is expected to be covered by existing reserves dedicated to capital improvements. Specifically, the net profit on the prior year water transfer (approximately \$900,000) will be used. Not including the use of designated reserves, this budget projects a 1.2% decrease in revenue and a 13.4% increase in expenditures from the prior year budget.

Budget Highlights

Revenues

Revenues are estimated based on prior year experience and State generated estimates. The 2015/16 budget revenues are projected at approximately 3.57% of prior year actual amounts (excluding the water transfer). See the detailed analysis, below, for explanation of these estimates.

General Fund Revenues are available for the District's day to day operations, without restriction to specific projects or programs. The District receives almost 95% of its revenues from user fees. The majority of the remaining revenue is from the ad valorem property tax.

At the beginning of the fiscal year, the District performed a rate study in accordance with Proposition 218. Rather than an election of the registered voters in the District, the Proposition 218 procedure relies on a "negative" vote of the property owners within the district. Notification is sent to all property owners with specific instructions on how to register a "protest" against the rate increase. If 50% of the property owners, plus 1, submit a protest, the rate increase would have failed. In this case, less than 20% submitted a protest and the rate increase passed. The increase became effective on July 15, 2014 and are reflected in this budget.

During 2014-15, the District transferred 2,000 acre feet of water to the Santa Clara Valley Water District for \$1,000,000. While a similar transfer in future years is not being ruled out, legal restrictions make such a transfer highly unlikely two years in a row.

Expenditures

The District's purpose is to supply water to the customers within the District. More than two-thirds of the General Fund budget goes into acquiring, treating and delivering the water to the consumers. 16% of the budget is necessary for compliance with Federal, State and local laws and regulations. Less than 12% of the budget goes into administration and overhead.

Cost Allocations. The District directly allocates costs to the funds and departments that directly benefit from those costs. Most payroll costs are allocated during the payroll process, based on line items on the time sheets. Some costs are allocated based on factors calculated during the budget process. These factors come from a review of each staff position and its related functions.

Staffing The District added an Operations Supervisor during the 2014-15 year. This budget adds an additional Utility Operator and an Administrative Assistant. All three of the above positions were budgeted for in the Proposition 218 compliant rate study done in 2014.

The District pays, in addition to wages and the related employer taxes, the employee share of retirement cost for “Classic” employees. Classic employees are those who were members of CalPERS before January 1, 2014. Employees hired by CalPERS employers for the first time after December 31, 2013 are considered “PEPRA” employees and are required to pay 50% of the normal retirement cost.

The District pays for 80% of medical and dental insurance up for each full-time regular or probationary employee, and has provided a Section 457 deferred compensation plan (employee contributions only – no employer match). The District also provides life insurance equivalent to one year’s pay at no cost to employees.

The “Classic” employees are members of the California Public Employee Retirement System (CalPERS), participating in the 3% @ 60 plan for Miscellaneous employees. CalPERS’ retirement plans are similar to Social Security, in that there are employee withholdings and employer contributions. The District has elected to pay both the employer and employee contributions, without withholding from the employee’s pay.

In the 3% @ 60 plan, a member retiring at age 60 will receive an annual retirement income equal to 3% of the average of the employee’s highest three years income, times the number of years the employee was in the plan.

The District’s share of contributions for 2015/16 is 11.065% of employee base pay, plus the employee share of 8% for a total cost of 19.065% of base pay for retirement.

“PEPRA” employees are members of the 2% at 62 plan. The plan cost for 2014/15 is 12.5% of payroll and the District and employee share the cost at 6.25% each.

Capital Outlay Items. The District’s major projects for 2015/16 include constructing an additional water storage tank at the treatment plant, a tractor and flatbed trailer, and continuing to work on a forty year extension to the current water rights permit.

Changes in Funding and Levels of Service

The additional staff included in this budget will allow the District to continue to raise the level of service provided to the customers. We anticipate reduced response times to customer calls and greater efficiencies in time in maintaining and repairing water lines.

Debt

During 2014-15, the District refinanced the debt on the Sugar Pine reservoir, reducing the interest rate and the maturity date. This action will save the District and its customers over \$500,000 over the life of the loan.

Recent Accomplishments

During 2014/15 the District refinanced the Sugar Pine reservoir debt. Transferred (sold) 2,000 acre feet of water for \$1,000,000, began the design of the new water storage tank and began the process of extending the District’s water rights.

Current Issues

While the District has sufficient water reserves for its customers, the continuing drought throughout the State can have impacts. The District will work with its customers to control excessive use and is

considering ways to support and assist other agencies without impacting the District's customer base.

Conclusion

Although the future presents the challenge of finding and securing new or improved sources of revenue, the Foresthill Public Utility District Board and Staff have demonstrated, for years, the ability to provide good service, with minimal resources. The budget as presented allocates funds conservatively and appropriately, allowing the District to accomplish goals set by the Board: to provide a safe and sustainable water supply.

Respectfully submitted,

Hank White

Roger Carroll

General Manager

Finance Manager



Foresthill Public Utility District
Adopted Budget
Budget Revenues and Expenses by Category
For the Year Ending June 30, 2016

Account Categories	General Fund	Gen Fund Reserves	Repair & Replacement	Debt Service	Cap Improve Program	Total
Revenues	1,593,380	51,000	430,000	205,000	18,776	2,298,156
Operational Expenses						
Source of supply	102,443					102,443
Pumping	36,918					36,918
Treatment	276,494					276,494
Distribution	247,964					247,964
Customer Service	394,732					394,732
Regulatory Compliance	236,644					236,644
Management and Administration	181,604					181,604
Total Operational Expenses	1,476,797	-	-	-	-	1,476,797
Net Operating Profit	116,583	51,000	430,000	205,000	18,776	821,359
Non-Operating Activity						
General Fund Contribution to Assessment #2	100,000					100,000
CIP - Sugar pine dam						-
CIP - Regulatory			250,000			250,000
CIP - Treatment Plant			25,000			25,000
CIP - Distribution System	900,000					900,000
CIP - Equipment/Technology	4,000		135,000			139,000
Debt Service				180,000		180,000
Transfers						-
Total Non-Operating Activity	1,004,000	-	410,000	180,000	-	1,594,000
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)	2,480,797	-	410,000	180,000	-	3,070,797
Excess of Revenue/(Uses)	(887,417)	51,000	20,000	25,000	18,776	(772,641)
Estimated Fund Balances, July 1, 2015	1,258,589	166,722	849,841	327,830	322,574	2,925,556
Change in Fund Balances	(887,417)	51,000	20,000	25,000	18,776	(772,641)
Estimated Fund Balances, June 30, 2016	371,172	217,722	869,841	352,830	341,350	2,152,915

Foresthill Public Utility District
Adopted Budget
Budget Revenues and Expenses by Category
For the Year Ending June 30, 2016

Account Categories	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
Revenues	1,593,380	1,624,320	2,538,514	1,350,773	1,336,579	1,283,832	1,206,476
Operational Expenses							
Source of Supply	102,443	51,318	39,759	52,018	31,028	29,804	26,684
Pumping	36,918	17,894	18,011	22,173	18,569	10,204	10,937
Treatment	276,494	152,594	177,279	146,610	160,962	198,569	206,514
Distribution	247,964	289,201	254,039	267,830	273,425	239,449	344,483
Customer Service	394,732	317,219	321,217	256,354	268,446	204,542	323,824
Regulatory Compliance	236,644	286,450	178,039	186,443	264,404	339,786	291,579
Management and Administration	181,604	187,503	141,300	199,576	194,377	373,623	229,466
Total Operational Expenses	1,476,797	1,302,178	1,129,644	1,131,005	1,211,209	1,395,977	1,433,487
Net Operations	116,583	322,142	1,408,870	219,768	125,369	(112,145)	(227,011)
Non-Operating Activity							
Sale of fixed assets	-	-			4,250	-	-
Insurance reimbursements					9,272		
General Fund contribution to Assessment #2	(100,000)	(100,094)	(100,000)	(100,000)	(100,094)	(100,000)	(100,000)
Furniture & Equipment	-	-			(2,984)	-	-
Total Non-Operating Activity	(100,000)	(100,094)			(89,556)	(100,000)	(100,000)
Revenues In Excess of Expenditures	\$16,583	\$222,048	\$1,408,870	\$219,768	\$35,813	\$(212,145)	\$(327,011)

**Foresthill Public Utility District
Adopted Budget
Budget Revenues
For the Year Ending June 30, 2016**

Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Budget Revenues

Water - Residential	1,087,308	1,018,862	1,027,786	737,155	767,085	889,758	964,871
Water - Multi-Family	184,329	204,975	164,164	132,888	100,240	133,094	-
Water - Commercial	78,857	109,383	84,351	98,368	106,214	136,669	125,239
Water - Overage	141,386	167,600	141,964	235,738	214,365	-	-
Water - Low Usage Credit	(35,000)		(32,725)				
Meter Installation	1,500	1,500	3,947	6,203	5,250	3,750	3,000
Service Installations	1,000	1,000	-	825	825	413	-
Interest Income	15,000	2,000	10,298	2,562	2,903	2,025	2,720
Property Tax Revenue	78,000	78,000	75,883	74,452	70,297	69,974	68,861
Water Charges Penalties	25,000	25,000	33,722	35,755	33,172	22,629	25,728
Service Charges and Reconnects	10,000	10,000	9,682	9,785	11,130	10,411	10,074
Miscellaneous	5,000	5,000	1,019,442	15,937	23,918	13,750	3,608
Standby Charges	1,000	1,000	-	1,105	1,180	1,360	2,375

Total Revenues	1,593,380	1,624,320	2,538,514	1,350,773	1,336,579	1,283,832	1,206,476
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Revenues

The majority of revenues for the District come from customer billings for water use. The District currently bills approximately 2,100 residences and 65 businesses. The expected revenues for Fiscal Year 2016 budget use the rates that are to go into effect on July 1, 2015.

Other revenues come from property taxes and various other service charges.

**Foresthill Public Utility District
Adopted Budget
Summary of Expenses by Function
For the Year Ending June 30, 2016**

	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Summary of Expenses by Function

51000	Salaries	698,449	525,745	510,617	501,946	456,899	402,440	615,057
52000	Taxes	67,046	50,657	44,886	46,227	44,548	39,238	59,968
52100	Benefits	321,421	336,045	259,310	234,319	218,966	220,728	315,437
53000	Supplies	82,600	82,600	73,841	67,968	54,346	59,560	49,345
54000	Equipment	27,250	27,250	26,237	25,207	78,796	39,334	50,529
55000	Contracted Services	161,400	161,400	133,404	155,285	223,389	487,758	217,330
56000	Resource Development	41,781	41,781	15,399	25,902	46,582	44,147	39,029
57000	Utilities	27,950	27,950	27,937	28,162	29,785	27,133	31,399
58000	Other	48,900	48,750	38,013	45,989	57,899	75,639	55,393
Total		1,476,797	1,302,178	1,129,644	1,131,005	1,211,209	1,395,977	1,433,487

**Foresthill Public Utility District
Adopted Budget
Source of Supply
For the Year Ending June 30, 2016**

	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Source of Supply

51000	Salaries	55,638	21,829	23,058	21,252	12,286	2,621	13,389
52000	Taxes	5,425	2,128	2,248	1,985	1,198	256	1,305
52100	Benefits	25,781	11,761	9,620	8,067	4,617	1,137	4,585
53000	Maintenance	6,000	6,000	1,034	3,188	2,805	13,130	3,172
54000	Vehicle Expense	4,000	4,000	-	3,247	6,278	11,985	1,283
55000	Contracted Services			72	9,074			
56000	Resource Development			-	36			
57020	Power	3,600	3,600	3,727	3,431	3,845	676	2,949
58055	Other	2,000	2,000	-	1,738			

Total		102,443	51,318	39,759	52,018	31,028	29,804	26,684
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Source of Supply

The District owns water rights to the Sugar Pine Reservoir in the amount of 24,000 acre feet per year. The District also owns 2 wells and water rights on Mill Creek.

The costs for this cost center relate to owning, protecting and maintaining the facilities.

	Staffing Required*
Lead Utility Operator V - Treatment	19%
Lead Utility Operator V - Distribution	3%
Utility Operator IV	6%
Operations Supervisor	20%
On Call Operator	26%
 Total Staffing required	 74%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Pumping
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Pumping

51000	Salaries	18,943	6,444	7,519	8,700	6,451	846	803
52000	Taxes	1,847	628	665	853	629	82	78
52100	Benefits	8,778	3,472	3,039	3,302	2,424	367	275
53000	Materials and supplies	600	600	13	532	13	1,359	33
54000	Equipment expense	750	750	-	804	1,013	165	707
57020	Power	5,000	5,000	6,774	7,477	7,973	7,386	7,396
57030	Propane	500	500	-	506	66	-	1,645
58000	Other	500	500	-				

Total	36,918	17,894	18,011	22,173	18,569	10,204	10,937
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Pumping

This cost center relates to the expenses of moving the water from the supply sources to the treatment facility.

Staffing Required*

Lead Utility Operator V - Treatment	11%
Lead Utility Operator V - Distribution	1%
Utility Operator IV	1%
Operations Supervisor	4%
On Call Operator	1%
Total Staffing required	18%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Treatment
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Treatment

51000	Salaries	151,514	68,812	98,719	78,815	83,647	109,201	116,167
52000	Taxes	14,773	6,709	8,321	8,476	8,156	10,647	11,326
52100	Benefits	70,207	37,073	40,798	29,917	31,435	47,363	39,784
53030	Operating supplies	12,000	12,000	8,419	7,531	4,232	2,665	11,775
53500	Chemicals	15,000	15,000	11,674	13,115	15,041	14,885	14,048
54020	Vehicle Expense	3,000	3,000	2,292	3,630	6,581	255	1,955
54040	Equipment Maintenance	2,000	2,000	1,465		4,377	7,052	2,853
55000	Contracted Services			227				
56000	Resource Development			880	105			
57000	Power	5,000	5,000	4,485	4,081	4,866	3,958	4,605
57030	Propane	1,000	1,000	-	587	176	-	2,173
58000	Other			-				
53060	Uniforms	2,000	2,000	-	353	2,452	2,543	1,828

Total	276,494	152,594	177,279	146,610	160,962	198,569	206,514
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Treatment

The treatment facility filters and treats the water to make sure it is of the highest quality. Many of the activities and procedures at the treatment plant are to comply with State and Federal regulations. Such costs are reported in the Regulatory Compliance cost center.

Staffing Required*

Lead Utility Operator V - Treatment	65%
Lead Utility Operator V - Distribution	14%
Utility Operator IV	19%
Operations Supervisor	45%
On Call Operator	13%
Total Staffing required	156%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Distribution
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected
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FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Distribution

51000	Salaries	133,155	152,314	135,705
52000	Taxes	12,983	14,851	11,861
52100	Benefits	61,701	82,061	55,801
53000	Operating Supplies	25,000	25,000	20,431
53060	Uniforms	3,000	3,000	5,795
54020	Vehicle Expense	5,000	5,000	10,298
54030	Equipment rentals/repairs			5,113
54110	General Shop Maintenance	6,000	6,000	6,993
55000	Contracted Services			400
56000	Resource Development	225	225	158
57000	Utilities	600	600	1,095
58030	USA Tags	150	150	153
58100	Other	150	-	235

159,187	145,809	142,505	208,474
17,098	14,216	13,894	20,326
60,425	54,796	61,808	71,396
14,488	3,773	212	596
1,085	3,677	3,815	2,742
5,486	9,238	4,340	9,809
6,597	41,607	12,575	29,577
2,099			
217			
842		-	1263
153	154	150	150
153	154	150	150

Total	247,964	289,201	254,039
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267,830	273,425	239,449	344,483
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Distribution

This cost center relates to all the activities necessary to move the water from the treatment facility to the end users. That includes the costs of maintaining the water lines, repairing leaks, and purchasing and tracking inventory of parts and supplies.

Staffing Required*

Lead Utility Operator V - Treatment	2%
Lead Utility Operator V - Distribution	61%
Utility Operator IV	60%
Operations Supervisor	22%
On Call Operator	57%
Total Staffing required	202%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Customer Service
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Customer Service

51000	Customer Service Salaries	208,203	164,426	175,199	154,776	145,775	105,478	193,628
51000	Meter Reading Salaries	19,222	5,149	6,651	8,648	6,242	770	7,296
52000	Taxes	22,174	16,534	16,405	12,290	14,822	10,359	19,590
52100	Benefits	105,383	91,360	85,201	58,750	57,129	46,082	68,810
53010	Office Supplies	21,000	21,000	19,300	3,221	24,805	23,494	16,979
54010	Vehicle Expense	1,500	1,500	-	1,179	1,371	365	1,502
55020	Computer Enhancement Service	5,000	5,000	7,486	17,010	10,688	9,779	9,974
55210	Contracted Services	4,000	4,000	2,596				
57010	Telephone & Internet	8,250	8,250	8,125	480	7,613	8,215	6,045
58010	Other	-	-	255				

Total	394,732	317,219	321,217	256,354	268,446	204,542	323,824
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Customer Service

This cost center relates to all activities involving the customers, such as: reading the meters, preparing and issuing the bills, receiving and recording payments, and responding to and resolving customer issues.

Staffing Required*

General Manager	75%
Customer Service Rep II	98%
Customer Service Rep I	98%
Lead Utility Operator V - Treatment	2%
Lead Utility Operator V - Distribution	16%
Utility Operator IV	6%
Operations Supervisor	8%
On Call Operator	3%
Total Staffing required	306%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Regulatory Compliance
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
Regulatory Compliance								
51000	Salaries	61,660	78,116	35,388	44,574	56,690	41,019	75,300
52000	Taxes	6,012	7,616	2,900	3,490	5,527	3,999	7,342
52100	Benefits	28,572	60,318	14,269	16,920	21,305	17,791	25,788
53000	Supplies			513	652			
55010	Water Analysis	7,500	7,500	8,076	7,188	6,083	6,488	6,189
55030	Accounting and Auditing	14,000	14,000	9,650	8,018	7,400	11,100	7,711
55050	Legal Services	45,000	45,000	30,004	39,434	94,845	195,882	98,792
55080	State Dam Inspection	36,000	36,000	35,660	36,848	35,894	30,499	37,432
56050	Restoration Fee - US Bureau of Reclamation	23,000	23,000	22,326	22,888	21,124	19,123	16,078
56060	State Dept. of Public Health	11,000	11,000	10,683	1,075	13,805	8,334	9,265
56225	Prop 218	1,400	1,400	-	987		847	2,043
58000	Other			3,987	1,545			
58055	Placer County Hazmat permit			1,093	1,157			
60000	Instrumentation Study - Div of Safety of Dams		-	-			2,575	4,300
54050	Department of Transportation testing	500	500	689	67	67	463	201
56040	Water Rights and Storage Fees	2,000	2,000	2,800	1,600	1,665	1,665	1,138
Total		236,644	286,450	178,039	186,443	264,404	339,786	291,579

Regulatory Compliance

This cost center relates to all activities imposed upon the District by outside agencies, like the Federal and State governments, and the costs of complying with those agencies.

Staffing Required*

General Manager	25%
Customer Service Rep II	2%
Customer Service Rep I	2%
Operations Supervisor	17%
Total Staffing required	46%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District
Adopted Budget
Management and Administration
For the Year Ending June 30, 2016**

Account	Description	FY 2016 Adopted Budget	FY 2015 Budget	FY 2015 Projected	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
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Management and Administration

51000	Salaries	50,114	28,655	28,378	25,994			
52000	Taxes	3,834	2,192	2,485	2,035			
52000	Benefits	-		-	9,867			
52090	Retiree Medical Insurance	21,000	50,000	50,583	47,071	47,259	46,181	104,799
53000	Materials and supplies			6,661	24,156			
54110	Maintenance	5,000	5,000	76	4,264	8,333	2,598	2,843
55040	County Tax Collection Charge	2,000	2,000	1,641	1,543	1,521	1,495	2,065
55060	Engineering Services	10,000	10,000	-	6,297	30,203	150,869	20,857
55070	Public Information Program	-	-	-		95	48,639	1,285
56010	Dues and Subscriptions	13,000	13,000	13,668	13,910	13,390	15,379	9,736
56020	Travel - Seminars/Workshops	1,500	1,500	694	1,247	6,136	1,712	2,237
56422	OPEB Pre-funding	27,056	27,056	-	10,387	27,056	27,056	27,056
57020	Utilities	4,000	4,000	3,731	10,758	5,246	6,898	5,323
58010	Other General Expense	5,500	5,500	1,725	5,465	19,114	9,882	16,334
58020	Election Expense	5,100	5,100	500		5,057	32,395	5,045
58050	Bank analysis/other fees	5,000	5,000	4,403	4,505			
58060	Liability and Vehicle Insurance	28,000	28,000	25,933	31,508	30,567	30,518	31,886
58090	Interest expense	500	500	822	569	401		

Total	181,604	187,503	141,300	199,576	194,377	373,623	229,466
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Management and Overhead

This cost center includes the cost not directly attributable to specific cost centers, including the costs of the Board of Director's meetings, general accounting, and maintaining the District offices.

Staffing Required*

General Manager	10%
Accountant	25%
Total Staffing required	35%

* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.