



BOARD BUDGET WORKSHOP

April 27, 2016 –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. 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.

CALL TO ORDER

1. **PUBLIC PARTICIPATION**

Members of the public may address the Board of Directors on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) Section 54954.2 of the Government Code.

2. **DISCUSSION ITEMS**

A. **DISTRICT AND ENTERPRISE BUDGET FOR FISCAL YEAR 2016-2017 (M#1418)**

Presenter: Daniel Cozad

Recommendation: The Finance & Administration Committee recommends the Board review in workshop format provide any feedback and consider approval of the 2016-2017 District and Enterprise Budget or set approval for May 11, 2016.

3. **ADJOURN MEETING**



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
Redlands, CA 92373-8032
(909) 793-2503
Fax: (909) 793-0188

Email: info@sbvwcd.org
www.sbvwcd.org

Memorandum No.1418

To: Board of Directors

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

Date: April 27, 2016 Budget Workshop or May 11, 2016 Board Action

Subject: District and Enterprise Budget for Fiscal Year 2016-2017

RECOMMENDATION

The Finance & Administration Committee recommends the Budget Workshop review and provide feedback on the 2016-2017 District and Enterprise Budget and set consideration of approval for May 11, 2016.

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 2016-2017. The Finance & Administration Committee reviewed a preliminary budget at their April 20th 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 July 1, 2016.

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
- Continued Security repairs – fencing, entry gates boulders and barriers etc.
- Support for Groundwater Sustainability Council formation
- Certification of District measurement facilities
- Mentone Shop restroom facilities
- Continued invasive plant removal program
- Capital projects in cooperation with Enhanced and Active Recharge Projects

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 needs result in higher costs. Significantly new elements include environmental permitting and continued efforts related to facility security, fencing gates and capital equipment and Projects. 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 2016-2017 budget where known:

Revenue

- Groundwater revenue based on actual charges paid with review from groundwater partners
- Mining revenue will be estimated based on lease guaranteed annual minimum

Expenses

- Expenses are estimated on the zero basis or actual costs/estimates modified based on specific needs and actual 2015/2016 costs.
- COLA increases based on Bureau of Labor Statistics CPI-U All West at 1.8%
- Salary forecast includes raise pool at 5% of total salaries
- Utilities, increase at approximately 4-10% based on sector CPI or rates
- Miscellaneous expenses were generally increased where no other basis is available - 3%.

In the fall of 2014, the District along with SBVMWD, East Valley Water District, and others began working on 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 background information for the Groundwater Enterprise budget to provide water managers information explaining the costs and uses of the funding. While staff continues to develop the budget information, initial analysis from staff's projections indicate no increase in groundwater charge will be needed for 2016-2017. Staff projects spending in capital and operations that will be slightly above revenue and suggests the Board forgo an annual contribution, and consider use of \$28,457 of the Rate Stabilization Reserve that currently has a balance of \$65,605 to limit the impact to basin producers who are already seeing lower revenues due to mandatory conservation. The \$28,457 can be recouped by rate changes in the following fiscal year, by that time most districts and cities will have addressed their rates.

Significant Budget Changes

Based on the District's "Pay-as-you-go" policy for facility development and capital improvement and maintenance, the 2016-17 the budget proposes to fund significant improvements from the retained earnings and one time revenue sources such as easements settlements. These projects include:

1. Invasive Plant Removal from Basins and Canals (year 2)
1. Groundwater Recharge Reserve and Capital Improvement Equipment Reserve will fund:
 - a. Mill Creek Diversion Improvement Design and Construction, estimated at approximately \$200,000 in 2016-2017 FY.
 - b. Plunge Creek Conservation estimated at about \$200,000 in the 2016-2017 FY.
2. Election costs are as there are no planned elections in 2016.

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 \$300,000. This action will reduce reserve levels directly this year and indirectly next year while the remaining cost is incurred. As directed by the Board Staff has included 5% increase in Director fees as an option for 2017.

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 \$250,000 primarily Wash Plan expenses loan from the District and planned expenses decreased by about \$100,000 primarily due to Election and Wash Plan completed elements. General Fund Reserve after allocation of overhead based on the District's policy.

GL ACCT:	GL DESCRIPTION:	Approved 2015-2016 Budget	Expended /Received to Date as of 03/31/16	Projected Annual Costs (7/1/15- 6/30/16)	Increase/ Decrease	Draft 2016- 2017 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:	
Projected 2016-2017 Budget																						
INCOME:																						
4012	INTEREST INCOME-LAIF	1,300.00	1,088.84	1,300.00	0.00	1,300.00	1,300.00	100.00%		0.00			0.00			0.00			0.00			
4013	INTEREST INCOME-CALTRUST	65,000.00	50,236.98	55,000.00	-10,000.00	55,000.00	55,000.00	100.00%		0.00			0.00			0.00			0.00			
4021	GROUNDWATER CHARGE-AG	43,628.00	51,369.68	51,500.00	3,530.00	47,158.00	0.00		47,158.00	100.00%	0% rate increase		0.00			0.00			0.00			
4023	GROUNDWATER CHARGE-NON AG	829,668.00	719,591.54	720,000.00	-16,268.00	813,400.00	0.00		813,400.00	100.00%	0% rate increase		0.00			0.00			0.00			
4031	PLANT SITE CEMEX	48,000.00	32,000.00	48,000.00	0.00	48,000.00	0.00		0.00		\$ 860,558		0.00			48,000.00	100.00%	PER LEASE MIN	0.00			
4032	CEMEX - ROYALTY/LEASE	508,333.33	287,499.99	508,333.33	41,666.67	550,000.00	0.00		0.00				0.00			550,000.00	100.00%	Per Lease Agreement	0.00			
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00	21,000.00	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	75,000.00	25,960.05	45,000.00	-25,000.00	50,000.00	0.00		0.00				0.00			50,000.00	100.00%	EST FROM 2010	0.00			
4040	MISCELLANEOUS INCOME	10,000.00	29,118.99	29,500.00	0.00	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	59,258.91	76,000.00	1,520.00	77,520.00	77,520.00	100.00%	+2% per Assessor	0.00			0.00			0.00			0.00			
4055	SBVMWD LEASE AGREEMENT	363,095.86	364,902.15	364,902.15	7,790.69	370,886.55	185,443.27	50.00%	+1.64% CPI	185,443.27	50.00%	0.6% EST. CPI-U CUURA4215	0.00			0.00	0.00%	Land Lease Cost	0.00			
4062	MENTONE PROPERTY INCOME	19,200.00	21,857.06	21,857.06	2,400.00	21,600.00	0.00		0.00		Actual Rent		21,600.00	100.00%	PER LEASE	0.00			0.00			
4065	REDLANDS PLAZA	158,132.82	127,814.84	161,884.70	12,772.74	170,905.56	0.00		0.00		Vacancy likely		170,905.56	100.00%	Estimated via revised lea	0.00			0.00			
4066	REDLANDS PLAZA CAM	39,001.28	25,107.70	32,920.60	-4,001.28	35,000.00	0.00		0.00				35,000.00	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 *From Reserves	175,355.20	0.00	0.00	254,644.80	430,000.00	0.00		0.00		\$330K Loan from Reserves		0.00			0.00			430,000.00	100.00%	Significant Carryover	
4086	PLUNGE CREEK IRWMP	200,000.00	26,797.78	41,429.91	-35,000.00	165,000.00	0.00	0.00%	Per Plunge Creek Budget	0.00			0.00			165,000.00	100.00%		0.00			
4998	Rate Stabilization Reserve	0.00	0.00	0.00	24,857.00	24,857.00	0.00		24,857.00	100%			0.00			0.00			0.00			
TOTAL INCOME:		2,677,714.49	1,873,604.51	2,223,627.75	234,055.62	2,936,627.11	326,763.27			1,100,858.27			227,505.56			851,500.00			430,000.00			
EXPENSES:																						
5080	LAFCO CONTRIBUTION/FEES	1,345.83	359.39	359.39	17.97	400.00	400.00	100.00%		0.00			0.00			0.00			0.00			
5081	WASH PLAN	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00			0.00	100.00%		
5083	REPAYMENT OF WASH PLAN ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00			0.00	100.00%		
5120	MISC. PROFESSIONAL SERVICES	150,000.00	51,692.71	150,000.00	0.00	150,000.00	37,500.00	25.00%	Non-Recurring Drop in Final Includes GSC Support	30,000.00	20.00%	GSC and Bio Support	0.00	0.00%		82,500.00	55.00%	increased 5%, row was short	0.00			
5122	WASH PLAN PROFESSIONAL SERVICES	62,000.00	84,809.93	124,809.93	8,000.00	70,000.00	0.00		0.00		Per Wash Plan Budget		0.00			0.00			70,000.00	100.00%	Per Wash Plan Budget	
5124	PLUNGE CREEK PROFESSIONAL SERVICES	184,510.00	26,911.73	66,911.73	-134,510.00	50,000.00	0.00		0.00	0.00%	Per Plunge Creek Budget		0.00			50,000.00	100.00%	Plunge Creek Budget	0.00			
5125	ENGINEERING SERVICES	16,000.00	6,926.03	16,000.00	0.00	16,000.00	0.00		16,000.00	100.00%	GENERAL ENG./GIS		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			
5133	Regional River HCP Contribution	30,000.00	0.00	30,000.00	0.00	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	0.00	33,033.00	16,967.00	50,000.00	0.00		0.00				0.00			50,000.00	100.00%		0.00			
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	55,000.00	0.00	5,000.00	105,000.00	160,000.00	0.00		0.00		Per Wash Plan Budget		0.00			0.00			160,000.00	100.00%	Per Wash Plan Budget	
5160	IT SUPPORT	6,000.00	3,600.00	6,000.00	0.00	6,000.00	2,400.00	40.00%	I reduced the %s, they were over	3,000.00	50.00%	Share by need	0.00			600.00	10.00%		0.00			
5170	AUDIT	21,000.00	20,635.00	20,635.00	1,000.00	22,000.00	4,400.00	20.00%		10,120.00	46.00%	Share based on Revenue	3,300.00	15.00%	ON REVENUE	4,180.00	19.00%	ON REVENUE	0.00			
5175	LEGAL-WASH PLAN	44,500.00	61,847.11	70,000.00	-19,500.00	25,000.00	0.00		0.00		Per Wash Plan Budget		0.00			0.00			25,000.00	100.00%	Per Wash Plan Budget	
5180	LEGAL	110,227.77	23,170.29	53,170.29	-20,227.77	90,000.00	27,000.00	30.00%		27,000.00	30.00%	Sustainability Counsel etc.,	9,000.00	10.00%		27,000.00	30.00%	Agreements	0.00		255,000.00	
FIELD OPERATIONS:																						
5123	TEMP FIELD LABOR	5,000.00	913.92	5,000.00	5,000.00	10,000.00	0.00		10,000.00	100.00%	Invasive and canal cleaning		0.00			0.00			0.00			
5210	EQUIPMENT MAINTENANCE	5,958.00	1,863.06	5,958.00	42.00	6,000.00	0.00		6,000.00	100.00%	based on average actual		0.00			0.00			0.00			
5215	PROPERTY MAINTENANCE	32,500.00	4,063.06	14,063.06	0.00	32,500.00	0.00		26,000.00	80.00%	Invasive removal basins		0.00			6,500.00	20.00%	Tamerisk	0.00			
5225	FIELD CLEAN UP-ILLEGAL DUMPING	0.00	0.00	0.00	6,000.00	6,000.00	0.00		6,000.00	100.00%			0.00			0.00			0.00			
VEHICLE OPERATIONS:																						
5310	VEHICLE MAINTENANCE	10,000.00	4,243.85	10,000.00	0.00	10,000.00	0.00		10,000.00	100.00%	reduced from 2013-14 base		0.00			0.00			0.00			
5320	FUEL	13,700.00	6,371.61	13,700.00	-700.00	13,000.00	0.00		13,000.00	100.00%	EST. LOWER FUEL COST		0.00			0.00			0.00			
UTILITIES:																						
5410	ALARM SERVICE	3,400.00	833.00	2,000.00	-900.00	2,500.00	1,250.00	50.00%	Reduced	1,250.00	50.00%	FACILITIES SHARE	0.00			0.00			0.00			
5420	ELECTRICITY	9,500.00	5,699.50	9,500.00	0.00	9,500.00	2,660.00	28.00%		1,900.00	20.00%	FACILITIES SHARE	4,940.00	52.00%		0.00			0.00			
5430	MOBILE PHONES	1,000.00	2,395.00	3,250.00	2,500.00	3,500.00	700.00	20.00%		2,625.00	75.00%	FACILITIES SHARE	0.00			175.00	5.00%		0.00			
5440	TELEPHONE	6,400.00	5,842.57	7,011.08	2,300.00	8,700.00	6,090.00	70.00%		2,610.00	30.00%	FACILITIES SHARE	0.00			0.00			0.00			
5450	NATURAL GAS	900.00	625.28	900.00	0.00	900.00	540.00	60.00%		360.00	40.00%	FACILITIES SHARE	0.00			0.00			0.00			
5460	WATER / TRASH / SEWER	2,160.00	5,616.98	5,856.98	0.00	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	766.81	1,500.00	-5,000.00	2,500.00	1,250.00	50.00%	Now with phones	750.00	30.00%	FACILITIES SHARE	125.00	5.00%		375.00	15.00%		0.00			
GENERAL ADMINISTRATION:																						
6001	GENERAL ADMIN-OTHER	7,000.00	1,093.00	7,000.00	0.00	7,000.00	3,500.00	50.00%		3,500.00	50.00%	ESTIMATE BY USE	0.00			0.00			0.00			
6002	WEBSITE ADMINISTRATION	3,100.00	1,575.00	3,100.00	0.00	3,100.00	3,100.00	100.00%		0.00			0.00			0.00			0.00			
6003	PROPERTY TAX	235.10	0.00	235.10	0.00	235.10	235.10	100.00%		0.00			0.00			0.00			0.00			
6004	MEETING EXPENSES	2,700.00	1,113.53	2,000.00	-500.00	2,200.00	1,100.00	50.00%		0.00			0.00			1,100.00	50.00%		0.00			
6006	PERMITS	8,197.44	0.00	2,500.00	-5,697.44	2,500.00	500.00	20.00%		2,000.00	80.00%	Fish and Wildlife	0.00			0.00			0.00			
6007	INTER DISTRICT COSTS	12,500.00	0.00	12,500.00	0.00	12,500.00	0.00	0.00%														

GL ACCT:	GL DESCRIPTION:	Approved 2015-2016 Budget	Expended /Received to Date as of 03/31/16	Projected Annual Costs (7/1/15- 6/30/16)	Increase/ Decrease	Draft 2016- 2017 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:	
Projected 2016-2017 Budget																						
6515	AIR FARE	2,200.00	682.92	2,000.00	-200.00	2,000.00	900.00	45.00%		500.00	25.00%	Allocation basis 2011	0.00			600.00	30.00%		0.00			
6520	OTHER TRAVEL	1,367.10	37.73	500.00	32.90	1,400.00	630.00	45.00%		350.00	25.00%	Allocation basis 2011	0.00			420.00	30.00%		0.00			
6525	MEALS	1,500.00	1,128.99	1,500.00	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	4,128.50	199.00	2,000.00	-628.50	3,500.00	1,575.00	45.00%		1,225.00	35.00%	Allocation basis 2011	0.00			700.00	20.00%		0.00			
6535	CONF/SEMINAR REGISTRATIONS	5,370.63	2,354.00	3,354.00	-370.63	5,000.00	2,250.00	45.00%		1,750.00	35.00%		0.00			1,000.00	20.00%		0.00			
9999	Contribution toward Capital Maint.	543,798.38	0.00	543,798.38		516,000.00	7,500.00		See Below in 7000 series	230,000.00		Aprox 50% allocation	31,000.00		See Below in 7000 series	250,000.00		See Below in 7000 series	5,000.00			
8010	Capital Reserve GWE/Rate Stabilization	20,000.00	0.00	20,000.00	-20,000.00	0.00	0.00	0.00%		0.00	100.00%	Rate Stabilization/Capital	0.00			0.00			0.00			
TOTAL EXPENSES:		2,798,115.36	1,210,681.59	2,485,662.01	-103,130.75	2,682,597.73	459,786.17			1,101,142.53			174,349.75			704,603.70			425,748.80			
Operating Revenue		2,677,714.49	1,873,604.51	2,223,627.75	234,055.62	2,936,627.11	326,763.27			1,100,858.27			227,505.56			851,500.00			430,000.00			
NET OPERATING REVENUE		-120,400.87			337,186.36	254,029.38	-133,022.90			-284.26			53,155.81			146,896.30			4,251.20			Significant Carryover From Prior year
OVERHEAD							171,104.01															
NET GENERAL FUND ANNUAL							38,081.11															
CONSTRUCTION CAPITAL COSTS:																						
7010	MATERIALS	7,950.00	0.00	7,950.00	50.00	8,000.00	0.00			8,000.00	100.00%	Field Security Changes	0.00			0.00			0.00			
7050	BASINS -CAPITAL ANNUAL REPAIRS	20,000.00	1,334.00	20,000.00	0.00	20,000.00	0.00			20,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00			0.00			
	3 year Maintenance	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00			40,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00			0.00			
7053	HCP Endowment Contribution			0.00	100,000.00	100,000.00	0.00		New	0.00	0.00%	100% of cost	0.00			100,000.00	100.00%		0.00			
7055	PLUNGE CREEK PROJECT LOCAL MATCH	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00		This may be in 1 or more FY	0.00			0.00			200,000.00	100.00%	Match Funding for PCC	0.00			
LAND & BUILDINGS																						
7110	PROPERTY - CAPITAL REPAIRS	175,000.00	14,661.00	175,000.00	-50,000.00	125,000.00	0.00			75,000.00	60.00%	Fencing, Gates and Canyon	25,000.00	20.00%	Signage	25,000.00	20.00%	Gates	0.00			
7130	MENTONE PROPERTY (HOUSE) CAPITAL	21,798.38	13,408.20	21,798.38	-15,798.38	6,000.00	0.00			0.00			6,000.00	100.00%	Handicap ramp	0.00			0.00			
7140	MENTONE PROPERTY (SHOP) CAPITAL R	17,500.00	3,811.00	17,500.00	17,500.00	35,000.00	0.00			35,000.00	100.00%	Restroom	0.00			0.00			0.00			
EQUIPMENT & VEHICLES																						
7210	COMPUTER HARDWARE CAPITAL REPAIR	4,500.00	2,813.37	4,500.00	500.00	5,000.00	4,500.00	90.00%		500.00	10.00%	Allocation basis 2011	0.00			0.00			0.00			
7220	COMPUTER SOFTWARE	6,500.00	4,026.55	6,500.00	6,000.00	12,500.00	2,500.00	20.00%		5,000.00	40.00%	Allocation basis 2011	0.00			5,000.00	40.00%		5,000.00			
7230	FIELD EQUIPMENT / VEHICLES	27,240.00	1,572.34	27,240.00	72,760.00	100,000.00	0.00			100,000.00	100.00%	Newer Dump Truck	0.00			0.00			0.00			
7240	OFFICE EQUIPMENT	1,235.99	1,200.00	1,235.99	264.01	1,500.00	1,500.00	100.00%		0.00			0.00			0.00			0.00			
PROFESSIONAL SERVICES:																						
7150	MILL CREEK DIVERSION	300,000.00	74,079.25	300,000.00	-100,000.00	200,000.00	0.00			200,000.00	100.00%	Capital and Env Permitting	0.00			0.00	0.00%		0.00			
7438	ENGINEERING SERVICES-OTHER	140,000.00	0.00	140,000.00	-40,000.00	100,000.00	0.00			40,000.00	40.00%		0.00			60,000.00	60.00%		0.00			
CAPITAL EXPENSE		961,724.37	116,905.71	961,724.37	-8,724.37	953,000.00	8,500.00			523,500.00			31,000.00			390,000.00			5,000.00			
CAPITAL REVENUE		543,798.38				516,000.00	7,500.00			230,000.00			31,000.00			250,000.00			5,000.00			
CAPITAL SUBTOTAL ANNUAL NET		-729,000.00				-434,500.00	-1,000.00			-293,500.00			0.00			-140,000.00			0.00			
RESERVE CONTRIBUTION OR (-USE)		-849,400.87		TOTAL	-372,870	-180,470.62	37,081.11			-293,784.26	Pay Go Capital Projects		53,155.81			6,896.30	Capital Use of Reserve		4,251.20			

District Cost Budget	2,798,115.36	2,682,597.73
Capital Contribution	543,798.38	516,000.00
Wash Plan	161,500.00	255,000.00
Plunge Creek	184,510.00	50,000.00
Net of Capital and Projects	1,908,306.98	1,861,597.73