

Approved 11/10/10

General Fund 2010-2011 Budget Revision Template with Descriptions

DRAFT For Ad Hoc Review

Account Description	Budget 2009-10 Actual 2009-2010	Approved Balanced Budget 2010-2011 Jun-10	Proposed Revision Budget 2010-2011 Admin Committee Aug-10	Budget 2010-2011 Actual 10-Oct	Proposed Revision Budget 2010-2011 Ad Hoc Comm. Nov-10	33%
INCOME						
<i>Income</i>						
4010 Interest Income LAIF	\$ 47,727.06	\$ 40,000.00	\$ 40,000.00	\$ 7,910.93	\$ 32,000.00	Basis of Estimate Year to Date \$ 2,000 \$ 6,000 from CD
4020 Groundwater Assessment						
4021 14808 AF Ag Water @ \$2.18/AF	\$ 4,108.29	\$ 32,281.44	\$ 25,825.00	\$ 11,199.06		
4022 107179 AF Non-Ag @ 7.85/AF	\$ 430,289.19	\$ 841,355.15	\$ 673,084.12	\$ 213,463.93		
Total Groundwater Assessment	\$ 434,397.48	\$ 873,636.59	\$ 698,909.12	\$ 224,662.99	\$ 449,325.98	Based on first half verify with producers 49%
4030 Mining Income						
4031 Cemex Plant Site Rent	\$ 16,667.42	\$ 18,000.00	\$ 18,000.00	\$ 3,166.62	\$ 9,499.86	Based no actual
4032 Cemex Mining	\$ 38,710.77	\$ 48,000.00	\$ 48,000.00	\$ 6,235.70	\$ 18,707.10	Based on actual
4034 Redlands Aggregate 5% Royalty	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 18,000.00	\$ 36,000.00	\$3,000 per month, assuming Cemex is not mining (11/2/10)
4036 Aggregate Management	\$ 1,655.00	\$ 12,000.00	\$ 12,000.00	\$ 1,745.00	\$ 9,000.00	Based on 4 months and contracts
Total Mining Income	\$ 93,033.19	\$ 102,000.00	\$ 102,000.00	\$ 29,147.32	\$ 73,206.96	Based on 4 months verify with miners 28%
4036						
4040 Miscellaneous Income	\$ 12,233.13	\$ 1,000.00	\$ 1,000.00	\$ 15,000.00	\$ 25,000.00	access permits, Insurance Rebate (\$14K) rebates, etc.
4050 Property Tax Income	\$ 76,915.61	\$ 75,000.00	\$ 75,000.00	\$ 3,017.97	\$ 72,000.00	estimated to receive for 10-11
4055 SBVWMD Easement Agreement	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 10,000.00	assuming SAR water is spread that estimate same as 08-09
4060 Property Income						
4062 Mentone Property	\$ 2,076.93	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 6,000.00	1500 for house for 4 months
4064 Spreading Basins Usage	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -	\$500 per month X 2 locations
4063 Redlands Plaza	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Property Income	\$ 2,076.93	\$ 72,000.00	\$ 72,000.00	\$ -	\$ 113,000.00	
4070 Reimbursed Expenses	\$ -	\$ -	\$ -	\$ 3,331.19	\$ -	City SB Bunker Hill Project (partial)
4080 Exchange Plan	\$ 28,955.53	\$ 48,000.00	\$ 48,000.00	\$ -	\$ 25,000.00	In discussions w/Valley District for set cost of \$25k
4085 AB 303 Grant	\$ 112,370.00					
4090 Optimization Study Reimbursemer	\$ 36,039.39					
Total Income	\$ 843,748.32	\$ 1,223,636.59	\$ 1,048,909.12	\$ 283,070.40	\$ 799,532.94	Revised estimate verify with miners and producers 5%

Expenses Operating Expenses

5000 **Regional Programs**

5070	Groundwater Replenishment	\$	120,000.00	\$	-	\$	-	\$	0	No purchase
5080	Lafoo Contribution	\$	9,895.82	\$	3,500.00	\$	3,500.00	\$	2,193.73	\$ 3,500.00 new proportion from lafoo
5081	Wash Plan	\$	34,186.84	\$	36,000.00	\$	36,000.00	\$	50.00	\$ 6,500.00 07/28/10 Bd Action Out of Scope Costs Land Exchange \$6,366
	Total Regional Programs	\$	164,082.66	\$	39,500.00	\$	39,500.00	\$	2,243.73	\$ 10,000.00

94%

5100 **Professional Services**

									\$	61,500.00	R Neufeld:GM Transition Contract
									\$	7,500.00	BBWM
									\$	50,000.00	Sphere of influence
									\$	25,000.00	GIS
									\$	160,000.00	GM Contract
									\$	25,000.00	Others
5120	Misc. Professional Services	\$	143,710.74	\$	57,500.00	\$	64,550.00	\$	60,762.00	\$ 329,000.00	See Breakout above
5122	Wash Plan Professional Services	\$	81,976.95	\$	-	\$	-	\$	10,267.00	\$ 20,000.00	Estimated from Actual
5125	Engineering Services	\$	22,846.25	\$	25,000.00	\$	25,000.00	\$	739.00	\$ 20,000.00	Bondaiman - design/develop projects, moving basins
5130	Aerial Photography & Surveying	\$	25,620.00	\$	10,000.00	\$	10,000.00	\$	-		surveying work for projects
5140	Legislative Services	\$	48,000.00	\$	-	\$	-	\$	-		Canceled Washington DC Lobbyist, Hicks contract
5145	Environmental Services	\$	-	\$	20,000.00	\$	20,000.00	\$	-		design/develop projects, moving basins
5160	Computer Services	\$	8,938.64	\$	30,000.00	\$	7,527.00	\$	6,824.00	\$ 7,600.00	\$2,000 ytd; Expert Networks, 60 block hrs@ \$6250.00
5170	Audit & Accounting Services	\$	18,000.00	\$	18,000.00	\$	16,000.00	\$	18,000.00	\$ 18,000.00	Per Audit proposal
5175	Wash Plan - Legal	\$	37,388.56	\$	-	\$	-	\$	4,255.24	\$ 30,000.00	Based on Actual
5180	Legal	\$	159,594.40	\$	100,000.00	\$	100,000.00	\$	29,567.32	\$ 92,750.00	Estimate from Cosgrove
5185	Special Counsel	\$	74,890.36	\$	-	\$	-	\$	192.50	\$ 192.50	Legal From LAFCO
5185	Financial Analyst-Consolidation	\$	-	\$	-	\$	-	\$	-		
	Total Professional Expense	\$	620,965.90	\$	260,500.00	\$	243,077.00	\$	130,607.06	\$ 517,542.50	Revised base on Board Actions

17%

5200 **Field Operations**

5210	Equipment Maintenance	\$	1,503.18	\$	3,000.00	\$	3,000.00	\$	1,293.57	\$ 2,500.00	estimate
5215	Property Maintenance	\$	-	\$	5,000.00	\$	16,000.00	\$	104.04	\$ 2,500.00	Increased by \$11,000 by Board action on 8/11/10
	Total Field Operations	\$	1,503.18	\$	8,000.00	\$	19,000.00	\$	1,397.61	\$ 5,000.00	Estimated on actual or board action

-233%

5300 **Vehicle Operations**

5310	Vehicle Maintenance	\$	3,709.81	\$	4,500.00	\$	4,500.00	\$	3,113.93	\$ 9,341.79	estimate
5320	Fuel	\$	6,923.75	\$	9,000.00	\$	9,000.00	\$	3,701.40	\$ 12,000.00	\$750 per month
	Total Vehicle Operations	\$	10,633.56	\$	13,500.00	\$	13,500.00	\$	6,815.33	\$ 21,341.79	Estimated on actual

5400 **Utilities**

5410	Alarm Service	\$	1,155.02	\$	600.00	\$	600.00	\$	-	\$ -	Moved to Redlands Plaza budget
5420	Electricity	\$	817.64	\$	900.00	\$	900.00	\$	477.59	\$ 1,432.77	\$110 per month mentone house/shop
5430	Mobile Phones	\$	3,838.72	\$	4,200.00	\$	4,200.00	\$	945.96	\$ 2,837.88	\$350 per month
5440	Telephone	\$	8,126.90	\$	9,600.00	\$	9,600.00	\$	1,614.88	\$ 4,844.64	\$650 per month (district)+ \$150 per month (mentone)
5450	Natural Gas	\$	126.02	\$	180.00	\$	180.00	\$	36.27	\$ 180.00	\$11 per month (mentone) -36.27 auditor accrual
5460	Water	\$	1,647.35	\$	800.00	\$	800.00	\$	539.05	\$ 1,617.15	\$600 per quarter
5470	Internet Services	\$	6,233.63	\$	-	\$	-	\$	1,919.54	\$ 5,758.62	DSL Services for Mentone Prop & Headquarters: linkline emails
	Total Utilities	\$	21,945.28	\$	16,280.00	\$	16,280.00	\$	5,533.29	\$ 16,671.06	Revision in Progress

24%

6000	General Administration								
6001	Other	\$ 431.53	\$ 1,000.00	\$ 1,000.00	\$ 191.50	\$ 500.00	Misc-pre-employment screening w/OccuMed Services		
6002	Web Site	\$ 8,570.70	\$ 1,000.00	\$ 1,000.00	\$ 197.94	\$ 500.00	maintenance estimate		
6003	Property Tax	\$ 108.51	\$ 250.00	\$ 250.00	\$ 205.83	\$ 456.00	mentone property paid delinquent 09-10		
6004	Meeting Expenses	\$ 5,352.84	\$ 5,000.00	\$ 5,000.00	\$ 405.72	\$ 1,500.00	food, beverage, coffee, water provided for meetings		
6006	Permits	\$ 150.00	\$ 50.00	\$ 50.00	\$ -	\$ 200.00	groundwater charge/CEQA NOE Filings for basin maintenance		
6009	Licenses	\$ 438.74	\$ 500.00	\$ 500.00	\$ -	\$ -	Water Rights fee (State Board of Equalization)		
6010	Surety Bonds	\$ 1,815.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	Required		
6015	Mentone House Maintenance	\$ 629.38	\$ 2,400.00	\$ 2,400.00	\$ 638.28	\$ 1,914.84	Landscaping @ \$200 per month		
6018	Janitorial Services	\$ 7,695.23	\$ 8,300.00	\$ 8,300.00	\$ 1,959.00	\$ 5,877.00	\$650 per month + supplies		
6024	Computer Equipment Maint.	\$ 8,935.64	\$ -	\$ -	\$ 132.12	\$ 396.36	adjusting journal entry		
6027	Computer Supplies	\$ -	\$ -	\$ -	\$ 96.79	\$ 290.37	adjusting journal entry		
6030	Office Supplies/ Maintenance	\$ 5,642.73	\$ 5,000.00	\$ 5,000.00	\$ 1,109.31	\$ 3,327.93	estimate based on prior year		
6033	Office Equipment (Copier) Rental	\$ 9,650.09	\$ 8,400.00	\$ 8,400.00	\$ 2,039.13	\$ 7,000.00	Reduced new lease		
6036	Printing	\$ 8,976.67	\$ 1,500.00	\$ 1,500.00	\$ 349.66	\$ 1,000.00	business cards, letterheads		
6039	Postage & Overnight Delivery	\$ 1,793.65	\$ 2,000.00	\$ 2,000.00	\$ 680.27	\$ 2,000.00	postage, overnight: estimate prior year		
6042	Payroll Processing	\$ 2,530.74	\$ 2,200.00	\$ 2,200.00	\$ 267.75	\$ 2,000.00	\$75 per month, \$150 per quarter		
6045	Bank Service Charges	\$ 520.01	\$ 200.00	\$ 200.00	\$ 20.00	\$ 300.00	annual credit charges		
6051	Uniforms	\$ 915.38	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 500.00	estimate based on prior year		
6060	Outreach	\$ 1,561.73	\$ -	\$ -	\$ -	\$ -	no outreach		
6087	Educational Reimbursement	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 1,000.00	Employee Manual states \$2500 per employee per year		
6090	Subscriptions/Publications	\$ 4,967.72	\$ 5,000.00	\$ 5,000.00	\$ 759.04	\$ 2,500.00	newspapers, law & water code updates		
6091	Public Notices	\$ 2,756.60	\$ 1,200.00	\$ 1,200.00	\$ 100.00	\$ 1,000.00	GW Charge Publication		
						\$ 8,400.00	ACWA		
						\$ 3,325.00	CSDA		
						\$ 160.00	HCC		
						\$ 215.00	LLCC		
						\$ 200.00	RCC		
						\$ 225.00	SBACC		
						\$ -	Water Education Foundation		
6093	Memberships	\$ 13,956.50	\$ 12,000.00	\$ 12,000.00	\$ 100.00	\$ 12,525.00			
	Total General Administration	\$ 87,399.39	\$ 64,800.00	\$ 64,800.00	\$ 9,252.34	\$ 46,587.50	Estimated based on Actual		
						47%			

6100	Benefits											
6110	Vision Insurance	\$	1,687.84	\$	1,100.00	\$	1,100.00	\$	397.26	\$	1,191.78	
6120	Workers Comp. Insurance	\$	15,990.45	\$	7,000.00	\$	7,000.00	\$	4,203.00	\$	12,609.00	11/2/10 payment (07/10-09/30/10)
6130	Dental Insurance	\$	6,437.04	\$	4,400.00	\$	4,400.00	\$	1,672.98	\$	5,018.94	16% overall increase
6140	State Unemployment Insurance	\$	1,430.49	\$	1,200.00	\$	1,200.00	\$	164.97	\$	494.91	
6150	Medical Insurance	\$	88,963.72	\$	58,800.00	\$	58,000.00	\$	20,198.76	\$	65,000.00	15% overall increase
6160	Social Security/Medicare Taxes	\$	44,658.02	\$	24,500.00	\$	24,500.00	\$	11,078.42	\$	33,235.26	
6170	PERS Retirement	\$	149,713.81	\$	87,500.00	\$	87,500.00	\$	27,307.56	\$	81,922.68	13.320% to 13.897% effective 6/30/12
6190	Life Insurance	\$	4,605.00	\$	4,600.00	\$	-	\$	-	\$	-	
	Total Benefits	\$	313,486.37	\$	189,100.00	\$	183,700.00	\$	65,022.95	\$	199,472.57	Revision in Progress 36%
6200	Salaries											
6210	Overtime	\$	3,630.27	\$	5,000.00	\$	5,000.00	\$	449.15	\$	-	
6220	Temporary Assistance	\$	-	\$	-	\$	-	\$	-	\$	50,000.00	Temp needs due to staff transition
											(160,000.00)	General Manager Salary moved to Professional Services
6230	Regular Salaries	\$	671,129.30	\$	350,000.00	\$	350,000.00	\$	145,534.63	\$	448,800.00	See Salaries Budget Sub Sheet
	Total Salaries	\$	674,759.57	\$	355,000.00	\$	355,000.00	\$	145,983.78	\$	338,800.00	Revision to reduce and increas professional services 50%
6300	Insurance											
6310	Property Insurance	\$	3,245.00	\$	3,500.00	\$	3,500.00	\$	-	\$	3,500.00	added dump truck and excavator to last years total
6320	General Liability Insurance	\$	26,586.00	\$	26,500.00	\$	26,500.00	\$	26,624.00	\$	26,624.00	estimate based on prior year
	Total Insurance	\$	29,831.00	\$	30,000.00	\$	30,000.00	\$	26,624.00	\$	30,124.00	Revised to Actual
6400	Directors Fees											
6401	Directors Fees \$197/Day of Service	\$	92,379.11	\$	80,000.00	\$	80,000.00	\$	25,237.00	\$	86,104.76	3 directors @ 9 mtgs, 4 directors @ 5 mtgs, all @ \$197
6410	Mileage	\$	2,470.90	\$	2,400.00	\$	2,400.00	\$	190.50	\$	1,800.00	\$150 Per month
6415	Air Fare	\$	5,546.80	\$	4,000.00	\$	4,000.00	\$	259.40	\$	3,600.00	12 flights at \$300
6420	Other Travel	\$	788.62	\$	1,000.00	\$	1,000.00	\$	29.90	\$	750.00	parking, tips, baggage, misc
6425	Meals	\$	3,536.68	\$	3,250.00	\$	3,250.00	\$	180.01	\$	1,950.00	30 per diem days @ \$65
6430	Lodging	\$	8,131.14	\$	4,000.00	\$	4,000.00	\$	10.83	\$	4,000.00	8 ACWA hotel stays @ \$700, \$1400 misc
6435	Conferences/Seminars Registrator	\$	5,785.62	\$	6,000.00	\$	6,000.00	\$	1,440.00	\$	3,500.00	8 ACWA attendances, \$1000 misc events
6440	Election Expense	\$	73,448.00	\$	-	\$	-	\$	-	\$	1,435.00	no re-elections in 2010
	Total Directors Expenses	\$	192,086.87	\$	100,650.00	\$	100,650.00	\$	27,347.64	\$	103,139.76	Reductions per policy changes 46%
6500	Administrative Staff Expenses											
6510	Mileage	\$	1,549.82	\$	1,500.00	\$	1,500.00	\$	240.50	\$	721.50	Staff Milage
6515	Air Fare	\$	2,585.29	\$	1,500.00	\$	1,500.00	\$	-	\$	1,500.00	5 flights @ \$300
6520	Travel, Other (Rental Car, Taxi, Bu	\$	527.14	\$	500.00	\$	500.00	\$	-	\$	500.00	parking, tips, baggage, misc
6525	Meals	\$	3,093.23	\$	1,000.00	\$	1,000.00	\$	145.94	\$	437.82	15 per diem days @ \$65
6530	Lodging	\$	4,019.40	\$	2,000.00	\$	2,000.00	\$	-	\$	1,200.00	2 hotel stays @ \$300, \$600 misc
6535	Conference/Seminar Registration	\$	1,956.00	\$	5,000.00	\$	5,000.00	\$	635.00	\$	2,500.00	Reduced
	Total Administrative Staff Expense	\$	13,730.88	\$	11,500.00	\$	11,500.00	\$	1,021.44	\$	6,859.32	Reduced 50%
Account	Total Operating Expenses	\$	2,130,424.66	\$	1,088,830.00	\$	1,077,007.00	\$	421,849.17	\$	1,295,538.50	Revised Expenses total 39%

Expense Capital Expenses

7000 Construction								
7010 Materials	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -				
7020 Protective Fencing	\$ -	-	-	\$ -				
7030 Concrete Structures	\$ 6,102.96	-	-					
7040 Canals & Pipelines	\$ 65,464.04	-	-					
7050 Basins	\$ 37,851.26	-	-		\$ 17,515.54	\$ 64,000.00	\$17.5K TerraCal and \$37K Jacinto	
Total Construction	\$ 109,418.26	\$ 100,000.00	\$ 100,000.00	\$ 17,515.54	\$ 64,000.00	42%	Estimated	
7100 Land & Buildings								
7110 Buildings	\$ 840.00	\$ 10,500.00	\$ 10,500.00	\$ -			Seven Oaks Dam Building	
7120 Land	\$ -	\$ -	\$ -	\$ -				
7130 Mentone Property (House)	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 12,000.00		Improvements to Lease	
7140 Mentone Property (Shop)	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 2,000.00		Improvements to Lease house	
Total Land & Buildings	\$ 840.00	\$ 45,500.00	\$ 45,500.00	\$ -	\$ 14,000.00	-1567%	Revised	
7200 Equipment & Vehicles								
7210 Computer Hardware	\$ 5,382.34	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 2,500.00		Estimate reduced from actual prior year	
7220 Computer Software	\$ 5,523.70	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 5,000.00		ESRI \$4600, misc	
7230 Field Equipment	\$ (1,362.81)	\$ 5,000.00	\$ 5,000.00	\$ -			budgeted under non-capital	
7240 Office Equipment	\$ 1,896.16	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 1,000.00		furnitures & fixtures for office	
7250 New Vehicles	\$ 66,947.59	\$ -	\$ -	\$ -	\$ -		None planned	
Total Equipment & Vehicles	\$ 78,386.98	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 8,500.00	89%	Revised	
7300 Professional Services								
7314 Legal - Water Rights	\$ 12,197.16	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -		40 hrs @ \$300 Cosgrove - \$250*30 hrs/mon X 6 mons	
7336 Engineering Services - AB 303	\$ -	\$ -	\$ -	\$ -	\$ -		\$300*30 hrs/month X 6 months	
7338 Engineering Services - Other	\$ 14,955.19	\$ -	\$ -	\$ -	\$ 10,000.00		Misc as needed for Capital projects	
Total Professional Services	\$ 27,152.35	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 10,000.00		Revised	
Total Capital Expenses	\$ 215,797.59	\$ 177,500.00	\$ 177,500.00	\$ 17,515.54	\$ 96,500.00			
Total Capital Expenses	\$ 215,797.59	\$ 177,500.00	\$ 177,500.00	\$ 17,515.54	\$ 96,500.00			
Total Operating Expenses	\$ 2,130,424.66	\$ 1,088,830.00	\$ 1,077,007.00	\$ 421,849.17	\$ 1,295,538.50			
TOTAL BUDGET EXPENSES	\$ 2,346,222.25	\$ 1,266,330.00	\$ 1,254,507.00	\$ 439,364.71	\$ 1,392,038.50	41%		\$ 954,183.75
9999 Redlands Plaza Revenue					\$ 110,951.52		See Sub Sheet Redlands Plaza Budget	
Redlands Plaza Expense					\$ 87,639.97			
Net					\$ 23,311.55			
TOTAL INCOME	\$ 843,748.32	\$ 1,223,636.59	\$ 1,048,909.12	\$ 283,070.40	\$ 822,844.49			
TOTAL BUDGET EXPENSES	\$ 2,346,222.25	\$ 1,266,330.00	\$ 1,254,507.00	\$ 439,364.71	\$ 1,392,038.50			
Difference	\$ (1,502,473.93)	\$ (42,693.41)	\$ (205,597.88)	\$ (156,294.31)	\$ (569,194.01)			\$ (933,279.92)
LAIF Xfr to Balance Budget	\$ 1,502,473.93	\$ 42,693.41	\$ 205,597.88	\$ 156,294.31	\$ 569,194.01	62%		
Balance in LAIF	\$ 1,500,300.00	\$ 1,457,606.59	\$ 1,294,702.12	\$ 1,344,005.69	\$ 931,118.99			

Beginning Balance of LAIF (Actual) \$1,500,300 on July 1, 2010