

San Bernardino Valley Water Conservation District Enterprise Budget

GL ACCT:	GL DESCRIPTION:	2011 TOTAL BUDGET:	2011 AMENDED BUDGET:	ANNUALIZED COSTS (BASED ON ACTIVITY 7/1/11-2/29/12)	Increase/ Decrease	Proposed 2012-2013 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget						2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
	INCOME:																	
4012	INTEREST INCOME-LAIF	25,000.00	25,000.00	12,358.32	-20,000.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST			30,000.00	50,000.00	50,000.00	50,000.00	100.00%		0.00			0.00			0.00		
4021	GROUNDWATER CHARGE-AG	36,639.00	36,639.00	36,639.00	12,091.50	48,730.50	0.00			48,730.50	100.00%	15% INCREASE TO \$48,731	0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	505,100.00	505,100.00	505,100.00	147,510.25	652,610.25	0.00			652,610.25	100.00%	15% INCREASE TO \$652,610	0.00			0.00		
4031	PLANT SITE CEMEX	17,500.00	47,500.00	47,500.00	500.00	48,000.00	0.00			0.00			0.00			48,000.00	100.00%	PER LEASE MIN
4032	CEMEX - ROYALTY/LEASE	35,000.00	100,000.00	100,000.00	108,333.00	208,333.00	0.00			0.00			0.00			208,333.00	100.00%	EST
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00	36,000.00	36,000.00	0.00	36,000.00	0.00			0.00			0.00			36,000.00	100.00%	PER CONTRACT
4036	AGGREGATE MAINTENANCE	7,500.00	7,500.00	23,010.00	16,000.00	23,500.00	0.00			0.00			0.00			23,500.00	100.00%	EST FROM 2010
4040	MISCELLANEOUS INCOME	25,000.00	25,000.00	23,562.48	0.00	25,000.00	18,750.00	75.00%	ESTIMATE	0.00			0.00			6,250.00	25.00%	ESTIMATE
4050	PROPERTY TAX	75,000.00	75,000.00	70,000.00	0.00	75,000.00	75,000.00	100.00%	PER ASSESSOR	0.00			0.00			0.00		
4055	SBVMWD SPREADING AGREEMENT REIMB	15,000.00	172,000.00	172,000.00	128,000.00	300,000.00	0.00			120,000.00	40.00%	HISTORIC	0.00			180,000.00	60.00%	
4062	MENTONE PROPERTY INCOME	19,200.00	19,200.00	19,800.00	0.00	19,800.00	0.00			0.00			19,800.00	100.00%	PER LEASE	0.00		
4065	REDLANDS PLAZA	110,951.52	110,951.52	101,185.56	-26,000.00	88,349.58	0.00			0.00			88,349.58	100.00%	Estimated via revised leases	0.00		
4066	REDLANDS PLAZA CAM				20,000.00	20,000.00	0.00			0.00			20,000.00	100.00%	Estimated via revised leases	0.00	0.00%	
4080	EXCHANGE PLAN	25,000.00	25,000.00	25,000.00	5,000.00	30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00		
4025	WASH PLAN REVENUE	472,500.00	422,500.00	0.00	-13,000.00	409,500.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			409,500.00	100.00%	
4085	AB 303 GRANT			12,485.57														
	TOTAL INCOME:	1,405,390.52	1,607,390.52	1,214,640.93	428,434.75	2,039,823.33	148,750.00			851,340.75			128,149.58			911,583.00		
EXPENSES:																		
5080	LAFCO CONTRIBUTION/FEES	3,750.00	3,750.00	1,022.64		3,750.00	3,750.00	100.00%		0.00			0.00			0.00		
5120	MISC. PROFESSIONAL SERVICES	60,000.00	95,000.00	90,000.00		95,000.00	85,500.00	90.00%	Accounting/Sub.	9,500.00	10.00%		0.00	0.00%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	127,000.00	127,000.00	45,737.28		127,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			127,000.00	100.00%	Per Wash Plan Budget
5125	ENGINEERING SERVICES	15,000.00	15,000.00	0.00		15,000.00	0.00			15,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	0.00	50,000.00	0.00		60,000.00	0.00			0.00			0.00			60,000.00	100.00%	
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	213,000.00	213,000.00	12,000.00		213,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			213,000.00	100.00%	Per Wash Plan Budget
5160	IT SUPPORT	7,500.00	7,500.00	6,000.00		7,500.00	2,750.00	36.67%		4,000.00	53.33%	% OF 2010	0.00			750.00	10.00%	
5170	AUDIT	19,000.00	19,000.00	18,000.00		19,000.00	1,900.00	10.00%		10,640.00	56.00%	ON REVENUE	2,850.00	15.00%	ON REVENUE	3,610.00	19.00%	ON REVENUE
5175	LEGAL-WASH PLAN	42,000.00	42,000.00	5,000.00		42,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			42,000.00	100.00%	Per Wash Plan Budget
5180	LEGAL	120,000.00	120,000.00	90,000.00		160,000.00	64,000.00	40.00%		80,000.00	50.00%	Colaboative Agreement Etc.	16,000.00	10.00%	REV/NO WASH PLAN	0.00		
	FIELD OPERATIONS:																	
5123	TEMP FIELD LABOR			12,108.30		2,500.00	0.00			2,500.00	100.00%		0.00			0.00		
5210	EQUIPMENT MAINTENANCE	2,500.00	2,500.00	8,643.72		2,500.00	0.00			2,500.00	100.00%	EST. FROM 2010	0.00			0.00		
5215	PROPERTY MAINTENANCE	4,500.00	5,500.00	5,000.00	1,000.00	6,500.00	0.00			6,500.00	100.00%	EST. FROM 2010	0.00			0.00		
	VEHICLE OPERATIONS:																	
5310	VEHICLE MAINTENANCE	10,000.00	10,000.00	8,500.00	2,500.00	12,500.00	0.00			12,500.00	100.00%	EST. FROM 2010 BASE	0.00			0.00		
5320	FUEL	15,000.00	15,000.00	13,161.48		15,000.00	0.00			15,000.00	100.00%	EST. PLUS FUEL COST	0.00			0.00		
	UTILITIES:																	
5410	ALARM SERVICE	3,650.00	3,650.00	3,294.48	500.00	4,150.00	2,075.00	50.00%		2,075.00	50.00%		0.00			0.00		
5420	ELECTRICITY	13,000.00	15,000.00	12,709.80		15,000.00	4,200.00	28.00%		3,000.00	20.00%	% OF 2010	7,800.00	52.00%		0.00		
5430	MOBILE PHONES	3,000.00	2,000.00	1,432.20	-500.00	1,500.00	40.00	2.67%		1,460.00	97.33%	% OF 2010	0.00			0.00		
5440	TELEPHONE	6,000.00	6,000.00	6,687.72	1,000.00	7,000.00	4,900.00	70.00%		2,100.00	30.00%	% OF 2010	0.00			0.00		
5450	NATURAL GAS	600.00	600.00	847.80	450.00	1,050.00	630.00	60.00%		420.00	40.00%	% OF 2010	0.00			0.00		
5460	WATER / TRASH / SEWER	2,600.00	8,600.00	9,394.32	2,000.00	10,600.00	6,115.14	57.69%		4,484.86	42.31%	% OF 2010	0.00			0.00		
5470	INTERNET SERVICES			6,225.72	774.28	7,000.00	4,200.00	60.00%		2,100.00	30.00%		350.00	5.00%		350.00	5.00%	
	GENERAL ADMINISTRATION																	
6001	GENERAL ADMIN-OTHER	10,000.00	10,000.00	10,000.00		10,000.00	6,000.00	60.00%		4,000.00	40.00%		0.00			0.00		
6002	WEBSITE ADMINISTRATION	600.00	3,100.00	3,100.00		3,100.00	3,100.00	100.00%		0.00			0.00			0.00		
6003	PROPERTY TAX	670.00	2,170.00	2,000.00														

San Bernardino Valley Water Conservation District Enterprise Budget

GL ACCT:	GL DESCRIPTION:	2011 TOTAL BUDGET:	2011 AMENDED BUDGET:	ANNUALIZED COSTS (BASED ON ACTIVITY 7/1/11-2/29/12)	Increase/ Decrease	Proposed 2012-2013 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget						2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
6090	SUBSCRIPTIONS/PUBLICATIONS	2,500.00	2,500.00	372.24	-1,000.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6091	PUBLIC NOTICES	2,000.00	2,000.00	0.00		2,000.00	200.00	10.00%		1,600.00	80.00%	% OF 2010	0.00			200.00	10.00%	
6093	MEMBERSHIPS	13,635.00	23,635.00	23,500.00	1,500.00	25,135.00	25,135.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00		
	BENEFITS:																	
6110	VISION INSURANCE	1,466.00	1,466.00	1,397.88	102.62	1,568.62	434.35	27.69%	7% INCREASE FORECAST	794.04	50.62%	Based on percent of hours	80.47	5.13%		259.76	16.56%	
6115	MAINT/REP. ROLLING MAINT. EQUIP			1,574.28		1,500.00	415.35	27.69%		759.30	50.62%		76.95	5.13%		248.40	16.56%	
6120	WORKER'S COMP INSURANCE	13,000.00	13,000.00	9,993.48	500.00	13,500.00	3,738.15	27.69%	BASE ON LABOR	6,833.70	50.62%	Based on percent of hours	692.55	5.13%		2,235.60	16.56%	
6130	DENTAL INSURANCE	4,424.00	4,924.00	4,884.24	246.20	5,170.20	1,431.63	27.69%	BASE ON LABOR	2,617.16	50.62%	Based on percent of hours	265.23	5.13%		856.19	16.56%	
6140	STATE UNEMPLOYMENT INSURANCE	550.00	550.00	0.00	137.50	687.50	190.37	27.69%	BASE ON LABOR	348.01	50.62%	Based on percent of hours	35.27	5.13%		113.85	16.56%	
6150	MEDICAL INSURANCE	71,566.00	84,566.00	74,000.00	8,456.60	93,022.60	25,757.96	27.69%	Policy Reduction	47,088.04	50.62%	Based on percent of hours	4,772.06	5.13%		15,404.54	16.56%	
6160	PAYROLL TAXES - EMPLOYER	25,000.00	32,000.00	33,827.16	3,360.00	35,360.00	9,791.18	27.69%	BASE ON LABOR	17,899.23	50.62%	Based on percent of hours	1,813.97	5.13%		5,855.62	16.56%	
6170	PERS RETIREMENT	78,509.00	85,509.00	75,000.00	-4,200.00	81,309.00	22,514.46	27.69%	Includes payoff + 7.5%	41,158.62	50.62%	Based on percent of hours	4,171.15	5.13%		13,464.77	16.56%	
	SALARIES:								Overhead Offset									
6230	REGULAR SALARIES								70,708.17									
Sub	Field Supervisor	70,373.60	70,373.60		-20,373.60	50,000.00	0.00	0.00%	66% due to retirement	50,000.00	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00	0.00%	
Sub	Field Tech II	61,504.43	61,504.43		4,920.35	66,424.78	0.00	0.00%	Increase COLA/RP	63,103.55	95.00%	Salary+overhead 20% % time	3,321.24	5.00%		0.00	0.00%	
Sub	Field Tech I	31,972.50	31,972.50		2,557.80	34,530.30	0.00	0.00%	Increase COLA/RP	34,530.30	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00	0.00%	
Sub	Admin Services Spec.	46,636.00	55,000.00		4,400.00	59,400.00	29,700.00	50.00%	Increase COLA/RP	17,820.00	30.00%	Salary+overhead 20% % time	2,970.00	5.00%		8,910.00	15.00%	
Sub	Admin Services Spec.	54,696.00	54,696.00		4,375.68	59,071.68	14,767.92	25.00%	Increase COLA/RP	17,721.50	30.00%	Salary+overhead 20% % time	17,721.50	30.00%		8,860.75	15.00%	
Sub	Engineering Intern	9,135.00	9,135.00		3,000.00	12,135.00	606.75	5.00%	Increase COLA/RP	9,708.00	80.00%	Salary+overhead 20% % time	0.00			1,820.25	15.00%	
Sub	GIS Intern/contract	10,000.00	10,000.00		0.00	10,000.00	500.00	5.00%	Increase COLA/RP	8,000.00	80.00%	% Contract Time	0.00			1,500.00	15.00%	
Sub	General Manager	165,978.00	165,978.00		13,278.24	179,256.24	71,702.50	40.00%	Increase COLA/RP	59,154.56	33.00%	Salary overhead 20% % time	8,962.81	5.00%		39,436.37	22.00%	
	INSURANCE:								Labor Total				0.44			0.06		0.10
6310	PROPERTY / AUTO INSURANCE	3,424.00	3,424.00	3,350.00		3,424.00	171.20	5.00%		2,568.00	75.00%	FROM INSURER	684.80	20.00%		0.00		
6320	GENERAL LIABILITY INSURANCE	27,624.00	27,624.00	30,574.56	-2,500.00	25,124.00	2,512.40	10.00%		17,586.80	70.00%	FROM INSURER	5,024.80	20.00%		0.00		
	DIRECTOR'S EXPENSES:																	
6401	DIRECTOR'S FEES	70,000.00	70,000.00	66,487.56	-2,500.00	67,500.00	67,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6410	MILEAGE	1,100.00	3,100.00	2,145.60	-250.00	2,850.00	2,850.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6415	AIR FARE	3,000.00	3,000.00	2,822.16		3,000.00	3,000.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6420	OTHER TRAVEL	600.00	600.00	192.36	-250.00	350.00	350.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6425	MEALS	1,500.00	1,500.00	1,333.56		1,500.00	1,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6430	LODGING	4,000.00	4,000.00	3,029.04	-500.00	3,500.00	3,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	7,000.00	7,000.00	5,000.00	-2,500.00	4,500.00	4,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	81,000.00	81,000.00	40,000.00	-35,000.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00		
	ADMINISTRATIVE/STAFF EXPENSES:																	
6505	MEETING SUPPORT EXP (FOOD,BEV...)			147.96		1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6510	MILEAGE	1,000.00	1,000.00	474.48	500.00	1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6515	AIR FARE	1,500.00	1,500.00	0.00		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6520	OTHER TRAVEL	500.00	500.00	0.00		500.00	400.00	80.00%		100.00	20.00%	Allocation of 2011	0.00			0.00		
6525	MEALS	1,500.00	1,500.00	930.72		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6530	LODGING	1,200.00	1,200.00	219.96		1,200.00	960.00	80.00%		240.00	20.00%	Allocation of 2011	0.00			0.00		
6535	CONF/SEMINAR REGISTRATIONS	2,000.00	2,000.00	127.56		2,000.00	2,000.00	100.00%		0.00			0.00			0.00		
6502.01	WASH PLAN-ENVIRON SERVICES			44,013.00			0.00			0.00			0.00			0.00	100.00%	
	CONSTRUCTION COSTS																	
7010	MATERIALS	5,000.00	5,000.00			5,000.00	0.00			5,000.00	100.00%	Field Security Changes	0.00			0.00		
7050	BASINS -CAPITAL ANNUAL REPAIRS	60,000.00	60,000.00	90,000.00		60,000.00	0.00			60,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00		
	3 year Maintenance	30,000.00	30,000.00			30,000.00	0.00			30,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00		
	LAND & BUILDINGS																	
7110	PROPERTY - CAPITAL REPAIRS	2,500.00	2,500.00		25,000.00	27,500.00	0.00			27,500.00	100.00%	Allocation of 2011	0.00			0.00		
7130	MENTONE PROPERTY (HOUSE) CAPITAL REPAIRS	2,000.00	2,000.00	2,000.00		2,000.00	0.00			0.00			2,000.00	100.00%		0.00		
7140	MENTONE PROPERTY (SHOP) CAPITAL REPAIRS	2,500.00	2,500.00			2,500.00	0.00			2,500.00	100.00%	Allocation of 2011	0.00			0.00		
	EQUIPMENT & VEHICLES																	
7210	COMPUTER HARDWARE CAPITAL REPAIRS	2,500.00	2,500.00	749.88	4,000.00	6,500.00	5,850.00	90.00%	Server Replacement	650.00	10.00%	Allocation of 2011	0.00			0.00		
7220	COMPUTER SOFTWARE	3,500.00	3,500.00	4,518.60	2,000.00	5,500.00	1,925.00	35.00%		3,575.00	65.00%	Allocation of 2011	0.00			0.00		
7230	FIELD EQUIPMENT / VEHICLES	3,500.00	13,500.00	12,978.48	17,000.00	30,500.00	0.00		Capital Repair/Replace	30,500.00	100.00%	Vehicle expense/Replacement	0.00			0.00		
7240	OFFICE EQUIPMENT	500.00	500.00	500.00	-500.00	0.00	0.00	100.00%		0.00			0.00			0.00		
	PROFESSIONAL SERVICES:																	
7438	ENGINEERING SERVICES-OTHER	5,000.00	5,000.00		20,000.00	25,000.00	0.00			25,000.00	100.00%	Add Rate Study for 13-14	0.00			0.00		
	TOTAL EXPENSES:	1,741,053.54	1,891,117.53	963,741.87	41,285.67	1,974,028.92	533,846.86			766,743.16			124,202.80			549,236.10		
	Projected Revenue	1,405,390.52	1,607,390.52	1,214,640.93	428,434.75	2,039,823.33	148,750.00			851,340.75			128,149.58			911,583.00		
	Revenue Minus Expenses	-335,663.02	-283,727.01	250,899.06	387,149.08	-65,794.41												
	Overhead Charged out	70,708.17	87,000.00	76,000.00			-70,708.17											
	Excess Revenue Redlands Plaza	3,946.78	9,874.40	7,250.00														
	Excess Revenue Land/Wash Plan	362,346.90	100,000.00	90,000.00														
	EBX Minimum Revenue	146,750.00	146,750.00	146,750.00														
	Contributions to Reserves	0.00	150,000.00	120,000.00			0.00			0.00			0.00			0.00		
	Projected Deficit (-Credit)	-248,088.83	-1,000.14	-374,899.06		18,803.18	455,805.03			-84,597.59			-3,946.78			-362,346.90		
	Forcast July 1, 2012 Reserve Level						986,834.00			84,597.59			20,000.00			5,000,000.00		
	Minimum Reserve Contribution						206,500.00			112,500.00			21,450.00			150,000.00		
	Total Reserve Target						1,800,000.00			450,000.00			65,000.00			6,000,000.00		
	% funded						55%			19%			31%			83%		
	ATTACHMENT B Colaborative Revenue Included																	