

Operations & Maintenance Budget - FY 2010/2011

Account Number	Description	Proposed Budget FY 10/11	Approved FY 09/10 Budget	FY 10/11 Budget Vs. FY 09/10 Budget		FY 10/11 Budget Vs. FY 09/10 Actual			YTD Actual FY 09/10 as of March 31, 2010
				\$ Change	% Change	Proj Year End Actual FY 09/10	\$ Change	% Change	
OPERATING REVENUE									
4120	Water Sales (1)	\$6,182,885	\$6,182,885	\$0	0.0%	\$5,421,355	\$761,530	14.0%	\$4,174,443
Total Operating Revenue		\$6,182,885	\$6,182,885	\$0	0.0%	\$5,421,355	\$761,530	14.0%	\$4,174,443
NON-OPERATING REVENUE									
4170	Hydrant Sales	\$25,000	\$25,000	\$0	0.0%	\$17,449	\$7,551	43.3%	\$11,449
4180	Late Penalty	\$50,000	\$50,000	\$0	0.0%	\$55,966	-\$5,966	-10.7%	\$37,966
4230	Service Connections	\$8,000	\$458,000	-\$450,000	-98.3%	\$503,310	-\$495,310	-98.4%	\$3,310
4920	Interest Earned	\$26,418	\$65,549	-\$39,131	-59.7%	\$34,827	-\$8,409	-24.1%	\$19,827
4930	Property Taxes	\$600,000	\$300,000	\$300,000	100.0%	\$693,157	-\$93,157	-13.4%	\$393,157
4950	Miscellaneous	\$37,000	\$37,000	\$0	0.0%	\$85,891	-\$48,891	-56.9%	\$76,891
4955	Cell Site Lease Income	\$111,312	\$82,200	\$29,112	35.4%	\$89,098	\$22,214	24.9%	\$80,098
4965	ERAF Refund	\$100,000	\$100,000	\$0	0.0%	\$305,752	-\$205,752	-67.3%	\$305,752
Total Non-Operating Revenue		\$957,730	\$1,117,749	-\$160,019	-14.3%	\$1,785,450	-\$827,720	-46.4%	\$928,450
TOTAL REVENUES		\$7,140,615	\$7,300,634	-\$160,019	-2.2%	\$7,206,805	-\$66,190	-0.9%	\$5,102,893
OPERATING EXPENSES									
5130	Water Purchased	\$1,671,874	\$1,610,934	\$60,940	3.8%	\$1,595,664	\$76,210	4.8%	\$1,150,664
5230	Electrical Exp. Nunes WTP	\$19,000	\$19,000	\$0	0.0%	\$20,789	-\$1,789	-8.6%	\$14,289
5231	Electrical Expenses, CSP	\$243,836	\$230,407	\$13,429	5.8%	\$247,477	-\$3,640	-1.5%	\$238,477
5232	Electrical Expenses/Trans. & Dist.	\$15,000	\$21,700	-\$6,700	-30.9%	\$12,140	\$2,860	23.6%	\$9,140
5233	Elec Exp/Pilarcitos Cyn	\$10,016	\$10,016	\$0	0.0%	\$13,462	-\$3,446	-25.6%	\$10,962
5234	Electrical Exp., Denn	\$53,176	\$53,176	\$0	0.0%	\$25,238	\$27,938	110.7%	\$8,238
5235	Denn. WTP Oper.	\$25,600	\$30,000	-\$4,400	-14.7%	\$19,711	\$5,889	29.9%	\$4,711
5236	Denn WTP Maint	\$38,000	\$43,000	-\$5,000	-11.6%	\$101,476	-\$63,476	-62.6%	\$16,476
5240	Nunes WTP Oper	\$64,820	\$65,400	-\$580	-0.9%	\$77,618	-\$12,798	-16.5%	\$59,618
5241	Nunes WTP Maint	\$38,000	\$38,000	\$0	0.0%	\$60,472	-\$22,472	-37.2%	\$43,472
5242	CSP - Operation	\$8,500	\$8,500	\$0	0.0%	\$10,216	-\$1,716	-16.8%	\$6,116
5243	CSP - Maintenance	\$53,500	\$68,500	-\$15,000	-21.9%	\$47,181	\$6,319	13.4%	\$30,181
5250	Laboratory Expenses	\$60,000	\$75,000	-\$15,000	-20.0%	\$52,109	\$7,891	15.1%	\$33,109
5318	Studies/Surveys/Consulting	\$22,000	\$22,544	-\$544	-2.4%	\$58,050	-\$36,050	-62.1%	\$43,050
5321	Water Conservation	\$92,500	\$60,650	\$31,850	52.5%	\$63,331	\$29,169	46.1%	\$48,331
5322	Community Outreach	\$26,200	\$28,700	-\$2,500	-8.7%	\$24,083	\$2,117	8.8%	\$14,083
5411	Salaries - Field	\$930,278	\$907,674	\$22,604	2.5%	\$905,450	\$24,827	2.7%	\$655,450
5412	Maintenance Expenses	\$192,500	\$189,500	\$3,000	1.6%	\$177,828	\$14,672	8.3%	\$107,828
5414	Motor Vehicle Exp.	\$44,500	\$47,500	-\$3,000	-6.3%	\$42,204	\$2,296	5.4%	\$35,205
5415	Maintenance, Wells	\$6,000	\$15,000	-\$9,000	-60.0%	\$3,713	\$2,287	61.6%	\$2,713
5610	Salaries, Admin.	\$640,368	\$646,607	-\$6,239	-1.0%	\$618,597	\$21,771	3.5%	\$443,597
5620	Office Expenses	\$118,875	\$131,150	-\$12,275	-9.4%	\$113,462	\$5,413	4.8%	\$78,462
5621	Computer Services	\$62,650	\$64,150	-\$1,500	-2.3%	\$57,528	\$5,122	8.9%	\$39,528
5625	Meetings/Training/Seminars	\$20,000	\$20,000	\$0	0.0%	\$21,654	-\$1,654	-7.6%	\$16,654
5630	Insurance	\$528,890	\$500,830	\$28,060	5.6%	\$508,885	\$20,005	3.9%	\$383,885
5640	Employee Retirement	\$437,789	\$447,750	-\$9,961	-2.2%	\$430,257	\$7,532	1.8%	\$305,257
5645	SIP 401 K Plan	\$30,000	\$20,000	\$10,000	50.0%	\$0	\$30,000	0.0%	\$0
5681	Legal	\$57,000	\$52,000	\$5,000	9.6%	\$56,008	\$992	1.8%	\$41,008
5682	Engineering	\$14,000	\$15,000	-\$1,000	-6.7%	\$12,782	\$1,218	9.5%	\$9,282
5683	Financial Services	\$31,000	\$31,000	\$0	0.0%	\$27,563	\$3,438	12.5%	\$19,863
5684	Payroll Taxes	\$111,951	\$112,146	-\$195	-0.2%	\$108,241	\$3,710	3.4%	\$78,241
5687	Memberships & Subscriptions	\$56,950	\$53,815	\$3,135	5.8%	\$48,760	\$8,190	16.8%	\$33,760
5688	Election Expense	\$0	\$15,000	-\$15,000	-100.0%	\$24,358	-\$24,358	-100.0%	\$24,358
5689	Union Expenses	\$12,000	\$12,000	\$0	0.0%	\$12,000	\$0	0.0%	\$9,000
5700	County Fees	\$10,800	\$10,800	\$0	0.0%	\$9,531	\$1,269	13.3%	\$7,531
5705	State Fees	\$10,500	\$10,500	\$0	0.0%	\$9,669	\$831	8.6%	\$8,669
Total Operating Expenses		\$5,758,073	\$5,687,949	\$70,124	1.2%	\$5,617,506	\$140,567	2.5%	\$4,031,207
CAPITAL ACCOUNTS									
5711	Existing Bonds - 1998A	\$269,845	\$270,845	-\$1,000	-0.4%	\$270,844	-\$999	-0.4%	\$270,844
5712	Existing Bonds - 2006B	\$484,966	\$486,400	-\$1,434	-0.3%	\$489,296	-\$4,330	-0.9%	\$489,296
Total Capital Accounts		\$754,811	\$757,245	-\$2,434	-0.3%	\$760,140	-\$5,329	-0.7%	\$760,140
TOTAL REVENUE - TOTAL EXPENSE		\$627,731	\$855,440	-\$227,709	-26.6%	\$829,159	-\$201,428	-24.3%	\$311,546
5713	Cont. to CIP & Reserves	\$627,731							

Notes:

(1) Water sales revenue calculated by applying rate increase to projected year-end sales.