

**IDYLLWILD WATER DISTRICT
BUDGET
2013-2014**

RESOLUTION NO. 670

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
IDYLLWILD WATER DISTRICT
ADOPTING A BUDGET FOR THE 2013-2014 FISCAL YEAR

The Board of Directors of the Idyllwild Water District hereby resolves to adopt a Budget for the Fiscal Year 2013-14, a copy of which is attached and made part of this Resolution.

DATED: June 19, 2013

IDYLLWILD WATER DISTRICT


W. WARREN MONROE - PRESIDENT

I, Kelly Clark, Board Secretary of the Idyllwild Water District, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted by the Board of Directors of said Idyllwild Water District at its meeting held on the 19TH day of June, 2013, by the following vote, to wit:

AYES:


Warren Monroe
Mike Freitas
Jim Billman
John Cook

NAYS:

ABSTAIN:

ABSENT:

In witness thereof I have hereunto set my hand and affixed the official seal of the Idyllwild Water District this 19TH day of June, 2013.


KELLY CLARK - BOARD SECRETARY
IDYLLWILD WATER DISTRICT

	RES#670 WATER FUND ADOPTED BUDGET 2013/2014	RES#652 WATER FUND ADOPTED BUDGET 2012/2013	CHANGE	CHANGE
Operating Revenues:				
Base Fees & Sales Revenues	\$1,078,096	\$962,586	\$115,510	12.00%
Other Operating Revenues	\$10,200	\$10,200	\$0	0.00%
Total Operating Revenues	\$1,088,296	\$972,786	\$115,510	11.87%
Operating Expenses:				
Direct Operating Expenses	\$623,523	\$464,560	(\$158,963)	-34.22%
Other Operating Expenses	\$486,987	\$428,024	(\$58,963)	-13.78%
Depreciation Expenses	\$213,070	\$182,070	\$31,000	17.03%
Total Operating Expenses	\$1,323,580	\$1,074,654	(\$186,926)	-17.39%
Cash Flow from Operations	(\$22,214)	\$80,202	(\$102,415)	-127.70%
Non-Operating Revenues & Expenses:				
Property Tax Revenues	\$237,960	\$315,000	(\$77,040)	-24.46%
Interest & Other Revenues	\$1,145	\$19,000	(\$17,855)	-93.97%
Interest & Other Expenses	(\$16,600)	(\$20,000)	\$3,400	-17.00%
Net Non-Operating Activity	\$222,505	\$314,000	(\$91,495)	-29.14%
Other Cash Outlays:				
Principal Payments on Debt	(\$120,000)	(\$120,000)	\$0	0.00%
Changes in Invty, Recv, Payables and Other Minor Outlays	\$10,000	\$10,000	\$0	0.00%
Capital Expenditures	(\$529,500)	(\$321,000)	(\$208,500)	64.95%
Net Other Cash Outlays	(\$639,500)	(\$431,000)	(\$208,500)	48.38%
Annual Change in Cashflow	(\$439,209)	(\$36,798)	(\$402,410)	1093.55%
Cash Balance End of Fiscal Year	\$1,406,533	\$1,845,742	(\$439,209)	-23.80%
DISTRIBUTION OF END OF FISCAL YEAR CASH BALANCES:				
RESTRICTED FUNDS:				
Principle & Interest Debt Service	\$128,750	\$128,750	\$0	0.00%
Deferred Maintenance	\$436,300	\$436,300	\$0	0.00%
Uncompensated Balance Liability	\$107,500	\$107,500	\$0	0.00%
Retiree's Health Benefits	\$174,750	\$174,750	\$0	0.00%
TOTAL RESTRICTED FUNDS	\$847,300	\$847,300	\$0	0.00%
UNRESTRICTED FUNDS	\$559,233	\$998,442	(\$439,209)	-43.99%

NOTE: Operating revenues for Base Fees and Sales Revenues include 12% rate adjustment effective 07/01/13

SEWER FUND	RES#670 SEWER FUND ADOPTED BUDGET 2013/2014	RES#652 SEWER FUND ADOPTED BUDGET 2012/2013	CHANGE	CHANGE
Operating Revenues:				
Base Fees & Sales Revenues	\$367,099	\$323,200	\$43,899	13.58%
Other Operating Revenues	\$300	\$780	(\$480)	-61.54%
Total Operating Revenues	\$367,399	\$343,330	\$43,419	12.65%
Operating Expenses:				
Direct Operating Expenses	\$245,540	\$238,045	(\$7,495)	-3.15%
Other Operating Expenses	\$183,617	\$142,675	(\$40,942)	-28.70%
Depreciation Expenses	\$81,000	\$59,950	\$21,050	35.11%
Total Operating Expenses	\$510,157	\$440,670	(\$27,387)	-6.21%
Cash Flow from Operations	(\$61,758)	(\$37,391)	(\$5,018)	13.42%
Non-Operating Revenues & Expenses:				
Property Tax Revenues	\$106,639	\$126,300	(\$19,661)	-15.57%
Interest & Other Revenues	\$1,452	\$86,450	(\$84,998)	-98.32%
Interest & Other Expenses	(\$100)	(\$100)	\$0	0.00%
Net Non-Operating Activity	\$107,991	\$212,650	(\$104,659)	-49.22%
Other Cash Outlays:				
Principal Payments on Debt	\$0	\$0	\$0	0.00%
Changes in Invty., Recv., Payables and Other Minor Outlays	\$10,000	\$10,000	\$0	0.00%
Capital Expenditures	(\$260,000)	(\$265,000)	\$5,000	-1.89%
Net Other Cash Outlays	(\$250,000)	(\$255,000)	\$5,000	-1.96%
Annual Change in Cashflow	(\$203,767)	(\$79,741)	(\$104,677)	131.27%
Cash Balance End of Fiscal Year	\$1,059,792	\$1,263,559	(\$203,767)	-16.13%
DISTRIBUTION OF END OF FISCAL YEAR CASH BALANCES:				
RESTRICTED FUNDS:				
Principle & Interest Debt Service	\$0	\$0	\$0	0.00%
Deferred Maintenance	\$326,070	\$326,070	\$0	0.00%
Uncompensated Balance Liability	\$29,000	\$29,000	\$0	0.00%
Retiree's Health Benefits	\$58,250	\$58,250	\$0	0.00%
TOTAL RESTRICTED FUNDS	\$413,320	\$413,320	\$0	0.00%
UNRESTRICTED FUNDS	\$646,472	\$850,239	-\$203,767	-23.97%

NOTE: Operating revenues for Base Fees and Sales Revenues include 12% rate adjustment effective 07/01/2013

Income		
4201	Water Base Rate-Commercial	175,179
4202	Water Base Rate-Residential	508,036
4203	Water Sales-Commercial	195,000
4204	Water Sales-Residential	210,081
4205	Water Sales-Construction	-
4206	Water Sales-Other	-
4208	Water Transfer Fees	-
4209	Water Turn On/Off Fees	-
4210	Water Will Serve Letter Fees	-
4211	Water Delinquency Fees	-
4212	Water Installation Fees	-
4213	Water Lien Fees	-
4214	Water Other Fees & Charges	-
4215	Water Renewable Energy Credits	-
Total Income		<u>1,088,296</u>
WATER		
5400 WATER OPERATING EXPENSES		
5436	Water Payroll	398,000
5437	New Manager Salary	60,000
5403	Water Engineering Services	11,200
5404	Water Legal Services	115,000
5405	State-County Water System Fees	24,000
5406	Water General Plant Expense	56,180
5407	Water Minor Equipment/ Parts	8,000
5408	Water Vehicle Repairs & Maint	4,200
5410	Water Utilities-Electricity	97,250
5411	Water Utilities-Gas & Fuel	18,800
5412	Water Utilities-Propane	8,500
5414	Water Telephone & Internet	8,400
5415	Water Retirement and Life Insur	88,200
5417	Water Computer Services	6,500
5418	Water Board Reimbursement	14,400
5419	Water Other Operating Expenses	3,250
5420	Water Accounting & Auditing	6,000
5421	Water Postage & Postage Fee	9,500
5422	Water Office Supplies	6,400
5423	Water Traveling	6,800
5424	Water Life Insurance	7,200
5425	Water Maintenance	52,200
5426	Water Medical Insurance	86,500
5427	Water Worker's Compensation Ins	11,200
5428	Water Non-Employee Health Insura	12,000
5429	Water Dues, Fees, Subscription	18,500
5430	Water Advertising & Publishing	4,800
5431	Water Leasing Equipment	8,250
5432	Water Utilities Trash Fee	4,800
5433	Water Bank Fee Charge	3,250
5435	Water Auto & General Insurance	22,500
5438	Water Laboratory Services	29,600
5439	Water Donation	1,500
5440	Water Compensated Time	20,000
5441	Water Uniform Expenses	6,500
5442	Water Property Tax Expenses	6,250
5443	Water Consulting	7,250
5444	Water Leak (IWD Site)	6,000
5456	Water Deprecation	47,000
5445	Water Security System	1,200
5400	WATER OPERATING EXPENSES - Other	16,500
Total 5400 WATER OPERATING EXPENSES		<u>1,323,580</u>
Net Ordinary Income		<u>(235,284)</u>
Other Income/Expense		
Other Income		
4901	Water Taxes & Assessments	216,000
4903	Water Stand By Assessments	21,960
4904	Water Interest Earned	1,145
4919	Water Other Non-Operating Rev	-
Total Other Income		<u>239,105</u>
Net Income		<u>3,821</u>

* Increase the rate 12% only
 * New General Manager salary per Allan's request
 * The payroll merit increase performance evaluation 3% with the approval of the Board of Directors

IDYLLWILD WATER DISTRICT
 SEWER FUND INCOME STATEMENT
 FOR BUDGET YEAR ENDING JUNE 30,2014

Ordinary Income/Expense	BUDGET
Income	FY13/14
4101 · Sewer Base Fees-Commercial	236,592
4102 · Sewer Base Fees-Residential	130,507
4108 · Sewer Transfer Fees	300
4109 · Sewer Other Fees, Refunds	-
Total Income	367,399
Gross Profit	367,399
6400 · SEWER OPERATING EXPENSES	
6400 · Sewer Payroll	252,000
6404 · Sewer Retirement and Life Ins	24,972
6405 · Sewer Treatment Fees	6,000
6406 · Sewer General Plant Expense	20,400
6407 · Sewer Minor Equipment/Parts	3,600
6408 · Sewer Vehicle Repairs & Maint	3,360
6410 · Sewer Utilities-Electricity	33,000
6411 · Sewer Utilities-Gas & Fuel	4,560
6412 · Sewer Utilities-Propane	600
6413 · Sewer Utilities-Telephone	3,120
6415 · Sewer Legal Services	9,000
6417 · Sewer Computer Services	2,400
6419 · Sewer Other Operating Expenses	3,600
6420 · Sewer Accounting & Audit Service	6,000
6421 · Sewer Postage & Mail Fee	3,300
6422 · Sewer Office Supplies	1,800
6423 · Sewer Medical Insurance	30,960
6424 · Sewer Life Insurance	2,100
6426 · Sewer Maintenance	14,400
6426 · Sewer Worker's Comp Insurance	4,750
6428 · Sewer Non-Employee Insurance	4,075
6429 · Sewer Dues, Fees & Subscription	2,400
6430 · Sewer Advertising & Publishing	3,600
6431 · Sewer Leasing Equipment	1,800
6432 · Sewer Utilities - Trash Fee	840
6433 · Sewer Bank Fee Charge	960
6435 · Sewer Auto & General Insurance	8,400
6438 · Sewer Laboratory Service	14,400
6441 · Sewer Removal Disposal Fee	12,000
6442 · Sewer Property Tax Expenses	2,500
6443 · Sewer Consulting	1,500
6444 · Traveling and Entertainment	1,200
6446 · Depreciation	26,000
6445 · Sewer Security System	560
Total 6400 · SEWER OPERATING EXPENSES	510,157
Net Ordinary Income	(142,758)
Other Income/Expense	
Other Income	
4801 · Sewer Taxes & Assessments	100,339
4803 · Sewer Stand By Assessments	6,300
4804 · Sewer Interest Earned	1,452
4819 · Sewer Other Non-Operating Rev	-
4920 · Grants	-
Total Other Income	108,092
Net Income	(34,666)

* The payroll merit increase performance evaluation 3% with the approval of the Board of Directors
 * The Rate increase is 12%

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE BUDGET
<u>SOURCE OF SUPPLY(G/L # 1321):</u>	
REDRIL WELL #5 & INSTALL PUMP (5A)	30,000
TOTAL SOURCE OF SUPPLY	\$30,000
<u>STORAGE TANKS:(G/L # 1324):</u>	
REPLACE GOLDEN ROD 100 K WITH 200 K GALLON TANK TOTAL AMOUNT \$251,500	125,000
JO COLON COATING INC \$221,000 + MISS EXPENDITURES \$30,000 THE REMAMING AMONT \$125000	
TOLL GATE TANK 300 K GALLON TANK (NEW TANK)	370,000
IWD SET ASIDE 150,000 AND WE REQUIRED TO HAVE 220,000	
TOTAL STORAGE TANKS	\$495,000
<u>TRANSMISSION AND DISTRIBUTION(G/L # 1324):</u>	
TOTAL TRANSMISSION AND DISTRIBUTION	\$0
<u>WATER TREATMENT PLANT(G/L # 1325):</u>	
OVER-HAUL (1) WILDWOOD BOOSTER PUMP	4,500
TOTAL WATER TREATMENT PLANT	\$4,500
<u>GENERAL PLANT-STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
GENERAL PLANT-POWER & OTHER EQUIPMENT	\$0
TOTAL WATER FUND CAPITAL EQUIPMENT EXPENDITURES	\$529,500

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE BUDGET
<u>WASTEWATER TREATMENT PLANT(G/L # 1316):</u>	
NEW PLC CONTROL SYSTEM	5,000
PUMPS, MOTORS AND OTHER EQUIPMENT	5,000
RECYCLED WATER PROJECT PIPELINE	125,000
TOTAL WASTEWATER TREATMENT PLANT	\$135,000
<u>SUB-SURFACE LINES:(G/L # 1315):</u>	
* FIRST PHASE-8" EFFLUENT LINE REPLACEMENT IS \$125,000 TO REPLACE 2000 FEET OF 8' LINE	125,000
TOTAL SUB-SURFACE LINES	\$125,000
<u>GENERAL PLANT-STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
GENERAL PLANT-POWER & OTHER EQUIPMENT	0
TOTAL SEWER FUND CAPITAL EQUIPMENT EXPENDITURES	\$260,000

Loan

*The State Water Quality Control Board will provide the other \$800,000 for this pipeline project which will cost (\$125,000+800,000) after the Board of Directors approval the project .