

IDYLLWILD WATER DISTRICT
FINAL BUDGET
FOR FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

IDYLLWILD WATER DISTRICT
WATER BUDGET FINANCIAL SUMMARY
BUDGETED FISCAL YEAR ENDING JUNE 30, 2015

5-Jun-14

WATER FUND	RES#670		CHANGE	CHANGE
	WATER FUND ADOPTED BUDGET 2014/2015	WATER FUND ADOPTED BUDGET 2013/2014		
Operating Revenues:				
Base Fees & Sales Revenues	\$928,640	\$1,078,096	(\$149,456)	-13.86%
Other Operating Revenues	\$10,000	\$10,200	(\$200)	-1.96%
Total Operating Revenues	\$938,640	\$1,088,296	(\$149,656)	6.00%
Operating Expenses:				
Direct Operating Expenses	\$685,250	\$623,523	\$61,727	9.90%
Other Operating Expenses	\$492,650	\$486,987	\$5,663	1.16%
Depreciation Expenses	\$220,000	\$213,070	\$6,930	3.25%
Total Operating Expenses	\$1,397,900	\$1,323,580	\$74,320	5.62%
Cash Flow from Operations	(\$239,260)	(\$22,214)	\$217,046	-977.07%
Non-Operating Revenues & Expenses:				
Property Tax Revenues	\$280,000	\$237,960	\$42,040	17.67%
Interest & Other Revenues	\$3,000	\$1,145	\$1,855	162.01%
Interest & Other Expenses	\$0	(\$16,600)	\$16,600	0.00%
Net Non-Operating Activity	\$283,000	\$222,505	\$60,495	27.19%
Other Cash Outlays:				
Principal Payments on Debt	\$0	(\$120,000)	\$120,000	-100.00%
Changes in Invty., Recv., Payables and Other Minor Outlays	\$10,000	\$10,000	\$0	0.00%
Capital Expenditures	(\$590,750)	(\$529,500)	(\$61,250)	11.57%
Net Other Cash Outlays	(\$580,750)	(\$639,500)	\$58,750	-9.19%
Annual Change in Cashflow	(\$537,010)	(\$439,209)	\$336,291	-76.57%
Cash Balance End of Fiscal Year	\$869,523	\$1,406,533	(\$537,010)	-38.18%
DISTRIBUTION OF END OF FISCAL YEAR CASH BALANCES:				
RESTRICTED FUNDS:				
Principle & Interest Debt Service	\$0	\$128,750	(\$128,750)	-100.00%
Deferred Maintenance	\$300,000	\$436,300	(\$136,300)	-31.24%
Uncompensated Balance Liability	\$110,000	\$107,500	\$2,500	2.33%
Retiree's Health Benefits	\$174,750	\$174,750	\$0	0.00%
TOTAL RESTRICTED FUNDS	\$584,750	\$847,300	(\$262,550)	-30.99%
UNRESTRICTED FUNDS	\$284,773	\$559,233	(\$274,460)	-49.08%

IDYLLWILD WATER DISTRICT
 WATER FUND INCOME STATEMENT
 FOR BUDGET YEAR ENDING JUNE 30, 2015

Income		
4201	Water Base Rate-Commercial	152,640
4202	Water Base Rate-Residential	509,000
4203	Water Sales-Commercial	145,000
4204	Water Sales-Residential	122,000
4205	Water Sales-Construction	-
4206	Water Sales-Other	-
4206	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	10,000
4215	Water Renewable Energy Credits	-
Total Income		<u>938,640</u>
WATER		
5400 WATER OPERATING EXPENSES		
5436	Water Payroll	450,000
5403	Water Engineering Services	12,000
5404	Water Legal Services	24,000
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	9,500
5415	Water Retirement and Life Insur	96,000
5417	Water Computer Services	6,500
5418	Water Board Reimbursement	14,400
5419	Water Other Operating Expenses	3,250
5420	Water Accounting & Auditing	8,000
5421	Water Postage & Postage Fee	9,500
5422	Water Office Supplies	16,400
5423	Water Traveling	8,800
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	6,800
5430	Water Advertising & Publishing	5,200
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	5,000
5438	Water Laboratory Services	12,100
5439	Water Donation	1,500
5440	Water Compensated Time	48,620
5441	Water Uniform Expenses	6,500
5442	Water Property Tax Expenses	6,250
5443	Water Consulting	9,250
5444	Water Leak (IWD Site)	6,000
5445	Water Security System	2,000
5400	WATER OPERATING EXPENSES - Other	8,000
Total 5400 WATER OPERATING EXPENSES		<u>1,177,900</u>
Net Ordinary Income		<u>(239,260)</u>
Other Income/Expense		
Other Income		
4901	Water Taxes & Assessments	260,000
4903	Water Stand By Assessments	20,000
4904	Water Interest Earned	3,000
4919	Water Other Non-Operating Rev	-
Total Other Income		<u>283,000</u>
Net Income		<u>43,740</u>

* Increase the rate 6% effective 7/1/2014

* The payroll merit increase performance evaluation 1% -5% with the approval of the Board of Directors

IDYLLWILD WATER DISTRICT
SEWER BUDGET FINANCIAL SUMMARY
BUDGETED FISCAL YEAR ENDING JUNE 30, 2015

5-Jun-14

SEWER FUND	RES#670		CHANGE	CHANGE
	SEWER FUND ADOPTED BUDGET 2014/2015	SEWER FUND ADOPTED BUDGET 2013/2014		
Operating Revenues:				
Base Fees & Sales Revenues	\$350,000	\$367,099	(\$17,099)	-4.66%
Other Operating Revenues	\$300	\$300	\$0	0.00%
Total Operating Revenues	\$350,300	\$367,399	(\$17,099)	-4.65%
Operating Expenses:				
Direct Operating Expenses	\$375,000	\$245,540	(\$129,460)	-52.72%
Other Operating Expenses	\$195,250	\$183,617	(\$11,633)	-6.34%
Depreciation Expenses	\$90,000	\$81,000	(\$9,000)	-11.11%
Total Operating Expenses	\$660,250	\$510,157	(\$150,093)	-29.42%
Cash Flow from Operations	(\$219,950)	(\$61,758)	(\$158,192)	256.15%
Non-Operating Revenues & Expenses:				
Property Tax Revenues	\$110,000	\$106,639	\$3,361	3.15%
Interest & Other Revenues	\$1,452	\$1,452	\$0	0.00%
Interest & Other Expenses	\$0	(\$100)	\$100	-100.00%
Net Non-Operating Activity	\$111,452	\$107,991	\$3,461	3.20%
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	(\$600,000)	(\$260,000)	(\$340,000)	130.77%
Net Other Cash Outlays	(\$590,000)	(\$250,000)	(\$340,000)	136.00%
Annual Change in Cashflow	(\$698,498)	(\$203,767)	(\$494,731)	242.79%
Cash Balance End of Fiscal Year	\$361,294	\$1,059,792	(\$698,498)	-65.91%
DISTRIBUTION OF END OF FISCAL YEAR CASH BALANCES:				
RESTRICTED FUNDS:				
Principle & Interest Debt Service	\$0	\$0	\$0	0.00%
Deferred Maintenance	\$100,000	\$326,070	-\$226,070	-69.33%
Uncompensated Balance Liability	\$40,000	\$29,000	\$11,000	37.93%
Retiree's Health Benefits	\$60,000	\$58,250	\$1,750	3.00%
TOTAL RESTRICTED FUNDS	\$200,000	\$413,320	(213,320)	-51.61%
UNRESTRICTED FUNDS	\$161,294	\$850,239	(688,945)	-81.03%

IDYLLWILD WATER DISTRICT
 SEWER FUND INCOME STATEMENT
 FOR BUDGET YEAR ENDING JUNE 30, 2015

Ordinary Income/Expense	BUDGET FY14/15
Income	
4101 · Sewer Base Fees-Commercial	240,000
4102 · Sewer Base Fees-Residential	110,000
4108 · Sewer Transfer Fees	300
4109 · Sewer Other Fees, Refunds	-
Total Income	350,300
6400 · SEWER OPERATING EXPENSES	
6400 · Sewer Payroll	265,000
6404 · Sewer Retirement and Life Ins	25,000
6405 · Sewer Treatment Fees	7,850
6406 · Sewer General Plant Expense	23,500
6407 · Sewer Minor Equipment/Parts	5,000
6408 · Sewer Vehicle Repairs & Maint.	9,560
6410 · Sewer Utilities-Electricity	38,000
6411 · Sewer Utilities-Gas & Fuel	8,790
6412 · Sewer Utilities-Propane	600
6413 · Sewer Utilities-Telephone	4,900
6415 · Sewer Legal Services	12,000
6417 · Sewer Computer Services	2,400
6419 · Sewer Other Operating Expenses	8,500
6420 · Sewer Accounting & Audit Service	5,000
6421 · Sewer Postage & Mail Fee	7,500
6422 · Sewer Office Supplies	9,500
6423 · Sewer Medical Insurance	30,550
6424 · Sewer Life Insurance	10,250
6425 · Sewer Maintenance	14,400
6426 · Sewer Worker's Comp Insurance	4,750
6428 · Sewer Non-Employee Insurance	12,200
6429 · Sewer Dues, Fees & Subscription	6,000
6430 · Sewer Advertising & Publishing	3,600
6431 · Sewer Leasing Equipment	1,800
6432 · Sewer Utilities - Trash Fee	1,500
6433 · Sewer Bank Fee Charge	1,200
6435 · Sewer Auto & General Insurance	3,500
6438 · Sewer Laboratory Service	14,400
6441 · Sewer Removal Disposal Fee	16,500
6442 · Sewer Property Tax Expenses	2,500
6443 · Sewer Consulting	9,000
6444 · Traveling and Entertainment	2,000
6445 · Sewer Security System	3,000
Total 6400 · SEWER OPERATING EXPENSES	570,250
Net Ordinary Income	(219,950)
Other Income/Expense	
Other Income	
4801 · Sewer Taxes & Assessments	102,000
4803 · Sewer Stand By Assessments	8,000
4804 · Sewer Interest Earned	1,452
4819 · Sewer Other Non-Operating Rev	-
Total Other Income	111,452
Net Income	(108,498)

* The Rate increase is 6% effective 7/1/2014 with the Board approval

IDYLLWILD WATER DISTRICT
 CAPITAL EXPENDITURES FOR WATER FUND
 FOR BUDGET YEAR ENDING JUNE 30, 2015

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE BUDGET
<u>SOURCE OF SUPPLY(G/L # 1321):</u>	
	0
TOTAL SOURCE OF SUPPLY	<u>\$0</u>
<u>STORAGE TANKS:(G/L # 1324):</u>	
TOLL GATE TANK 300 K GALLON TANK (To Be Completed)	116,000
TOTAL STORAGE TANKS	<u>\$116,000</u>
<u>TRANSMISSION AND DISTRIBUTION(G/L # 1324):</u>	
Piping Repair for the water system	\$50,000
TOTAL TRANSMISSION AND DISTRIBUTION	<u>\$50,000</u>
<u>WATER TREATMENT PLANT(G/L # 1325):</u>	
Upgrade The Water Treatment	100,000
TOTAL WATER TREATMENT PLANT	<u>\$100,000</u>
<u>GENERAL PLANT-STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
Security Fencing	100,000
Security Cameras	25,000
SCADA System Upgrades for TollGate Tank	19,750
Truck for ED	30,000
Water Meter Replacement and upgrade System (Zone1 from 4 Zones) Plan for 4 Years	70,000
Inverter for Solar Array	80,000
GENERAL PLANT-POWER & OTHER EQUIPMENT	<u>\$324,750</u>
TOTAL WATER FUND CAPITAL EQUIPMENT EXPENDITURES	<u><u>\$590,750</u></u>

IDYLLWILD WATER DISTRICT
CAPITAL EXPENDITURES FOR SEWER FUND
FOR BUDGET YEAR ENDING JUNE 30, 2015

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE BUDGET
<u>WASTEWATER TREATMENT PLANT(G/L # 1316):</u>	
Sequential Batch Reactor	75,000
TOTAL WASTEWATER TREATMENT PLANT	\$75,000
<u>SUB-SURFACE LINES:(G/L # 1315):</u>	
Effluent Line from Sewer plant to settling ponds (1 Mile +)	500,000
TOTAL SUB-SURFACE LINES	\$500,000
<u>GENERAL PLANT-STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
Paint the Sewer plant	\$65,000
Asphalt	10,000
Repair outflow pipe	\$10,000
GENERAL PLANT-POWER & OTHER EQUIPMENT	\$85,000
TOTAL SEWER FUND CAPITAL EQUIPMENT EXPENDITURES	\$660,000