

San Miguel Community Services District
Final Budget FY2014-15

	Fund 20	Fund 30	Fund 40	Fund 50	Totals
	<u>Fire</u>	<u>Lighting</u>	<u>Sanitary</u>	<u>Water</u>	
<u>Revenues</u>					
Property Taxes	258,000	71,000	40,000	0	369,000
Water and Wastewater Charges	0	0	317,000	370,000	687,000
Franchise Fees	0	0	27,000	0	27,000
Impact, Water Meter, and PF Fees	0	0	0	0	0
Other Revenues	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,200</u>
Total Revenues	262,200	71,000	384,000	370,000	1,087,200
<u>Expenses</u>					
Personnel Expenses	56,200	11,889	140,030	134,882	343,000
Operating Expenses	118,780	38,180	219,492	173,107	549,559
Debt Service	<u>37,000</u>	<u>0</u>	<u>0</u>	<u>67,000</u>	<u>104,000</u>
Total Expenses	211,980	50,068	359,522	374,989	996,559
<u>Net Operating Income</u>					
	50,220	20,932	24,478	(4,989)	90,641
Transfer to(from) Capital Reserve	<u>50,220</u>	<u>20,932</u>	<u>24,478</u>	<u>(4,989)</u>	<u>90,641</u>
Budget Balances	0	0	0	0	0

FUND 20 - FIRE

	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
	<u>APPROVED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>
<u>Revenues</u>			
40000 · Recycling	0	434	0
40220 · Weed Abatement Fees	950	1,206	0
40300 · Fireworks Permit Fees	1,000	400	0
40305 · Fire Training/ Education	0		0
40320 · Mutual Aid Reimbursement	0	56,330	0
40360 · Memorial Donations	0		0
40420 · Ambulance Reimbursement	4,200	4,285	4,200
40450 · Miscellaneous Income	0	1,448	0
40455 · Training Class Fees	0		0
40480 · Promotional Sales	0		0
42005 · Refunds and Adjustments	0	1,054	0
43000 · Property Taxes Collected	214,800	266,996	258,000
46000 · Interest Income	0		0
47000 · Sale of Surplus Property	<u>0</u>		<u>0</u>
Total Revenues	220,950	332,154	262,200
<u>Expenses</u>			
Personnel			
60050 · Salaries and Wages	45,472	41,614	38,541
60055 · Overtime and Contingencies	500	107	2,339
60150 · Payroll Taxes	4,150	5,503	2,890
60155 · Payroll Admin Fees	1,530	2,051	1,475
60200 · Workers' Compensation	10,629	3,526	10,000
60205 · Insurance - Health	6,163	217	522
60210 · Insurance - Dental	312	44	46
60210 · Insurance - Vision	27	8	6
60225 · Retirement - PERS	<u>10,427</u>	<u>1,670</u>	<u>381</u>
Total Personnel Expenses	79,210	54,741	56,200
Operations			
60230 · Advertising and Public Notices	100	2,933	150
60242 · LAFCO Allocations	352	352	395
60250 · Cell Phones, Radios and Pagers	480	630	660
60290 · Communication Equipment	2,250	520	2,500
60315 · Community Outreach/Promotions	0		1,200
60320 · Computer Equipment and Supplies	400		500
60321 · Computer Software	0	1,356	1,475
60330 · Contract Labor (Grant Writer, ...)	0	2,058	3,000
60340 · County Hazmat Dues	1,000	1,000	2,000
60350 · Dispatch Services	5,500	5,382	5,500
60360 · Dues and Subscriptions	1,925	4,848	3,500

60375 · Education and Training	5,000	3,956	7,000
60380 · EMS Supplies	2,500	2,827	2,500
60390 · Fire Safety Gear and Equipment	5,000	1,489	5,000
60395 · Fuel Expense	6,500	6,077	6,500
60400 · Insurance - Property and Liability	7,035	6,636	6,600
60405 · Internet Expenses	100	75	270
60410 · Licenses, Permits and Fees	400	510	400
60420 · Meals - Fire Incidents	300	60	300
60425 · Meetings and Conferences	200		200
60430 · Mileage Expense Reimbursement	100		100
60437 · Sales Tax	0	30	1,000
60440 · Office Supplies	0	56	100
60445 · Operations and Maintenance	3,400	3,899	4,000
60450 · Phone and Fax Expense	550	397	560
60455 · Postage, Shipping and Freight	50	35	900
60460 · Printing and Reproduction	400	39	400
60465 · Professional Svcs - Accounting	1,500	1,499	1,500
60468 · Professional Svcs - Management	2,114		0
60475 · Professional Svcs - Legal	3,000	4,825	3,000
60480 · Promotional Materials and Supplies	0		0
60485 · Property Tax Expense	350	302	350
60495 · Repairs and Maint - Computers	2,000	702	2,000
60500 · Repairs and Maint - Equip	5,000	4,825	5,000
60505 · Repairs and Maint - Structures	2,000	246	2,000
60510 · Repairs and Maint - Vehicles	10,000	2,528	12,000
60515 · Small Tools and Equipment	550	46	550
60520 · Supplies	0		0
60525 · Uniforms	1,750	1,033	1,750
60530 · Utilities - Alarm Service	200	236	80
60535 · Utilities - Electric (20%Office)	2,000	1,927	1,800
60540 · Utilities - Propane	360	413	540
60545 · Utilities - Trash	600	178	0
60550 · Volunteer Firefighter Stipends	24,000	11,860	30,000
70101 · Weed Abatement	<u>1,500</u>	<u>700</u>	<u>1,500</u>
Total Operating Expenses	100,466	76,484	118,780
Debt Service			
70210 · Engine Lease - Ferrara (2010)	<u>37,000</u>	<u>36,942</u>	<u>37,000</u>
Total Expenses	<u>216,676</u>	<u>168,167</u>	<u>211,980</u>
Net Operating Income	4,274	163,987	50,220

FUND 30 - LIGHTING

	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
	<u>APPROVED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>
<u>Revenues</u>			
43000 · Property Taxes Collected	69,000	75,106	71,000
Total Revenues	69,000	75,106	71,000
<u>Expenses</u>			
Personnel			
60050 · Salaries and Wages	8,272	6,305	7,993
60055 · Overtime and Contingencies			197
60150 · Payroll Taxes	900	162	230
60155 · Payroll Admin Fees	280	123	148
60200 · Workers' Compensation	1,169	428	1,000
60205 · Insurance - Health	3,163	128	1,150
60210 · Insurance - Dental	212		72
60215 · Insurance - Vision	57	1	10
60225 · Retirement - PERS Expense	4,856	24	1,089
Total Personnel	18,909	7,171	11,889
Operations			
60242 · LAFCO Allocations	352	352	395
60250 · Cell Phones, Radios and Pagers	26		50
60321 · Computer Software			1,475
60360 · Dues and Subscriptions	125	123	125
60375 · Education and Training	1,000		1,000
60400 · Insurance - Property and Liability	2,100	1,913	1,760
60405 · Internet Expense	100	11	90
60425 · Meetings and Conferences	100		100
60445 · Operations and Maintenance	3,800	870	4,145
60450 · Phone and Fax Expense	550	336	0
60465 · Professional Svcs - Accounting	1,500	1,499	1,500
60468 · Professional Svcs - Management	2,114	2,114	0
60475 · Professional Svcs - Legal	3,000	1,744	3,000
60485 · Property Tax Expense	0		0
60495 · Repairs and Maint - Computers	1,000	4	1,000
60506 · Repairs and Maint - Infrastructure	2,000	537	2,000
60515 · Small Tools and Equipment	1,000		1,000
60535 · Utilities - Electric Street Lights	20,000	15,336	20,000
60540 · Utilities - Propane	0		540
Total Operating Expenses	38,767	24,838	38,180
Total Expenses	57,676	32,009	50,068
Net Operating Income	11,324	43,097	20,932

FUND 40 - SANITARY

	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
	<u>APPROVED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>
<u>Revenues</u>			
40370 · Myers Reimbursement	600		0
40450 · Miscellaneous Income	0		0
40750 · Solid Waste Franchise Fees	28,000	27,445	27,000
40900 · Wastewater Sales	370,000	317,281	317,000
41005 · Wastewater Late Fees		7,067	0
42005 · Refunds and Adjustments	0	70	0
43000 · Property Taxes Collected	39,700	43,292	40,000
44005 · Grants	0		0
46000 · Interest Income	<u>25</u>		<u>0</u>
Total Revenues	438,325	395,155	384,000
<u>Expenses</u>			
<u>Personnel</u>			
60050 · Salaries and wages	91,888	81,266	95,000
60055 · Overtime	6,500	14,732	9,810
60150 · Payroll Taxes	5,100	4,454	3,510
60155 · Payroll Admin Fees	2,120	2,385	738
60200 · Workers' Compensation	9,166	2,360	5,000
60205 · Insurance - Health	10,650	18,418	12,664
60210 · Insurance - Dental	650	1,287	917
60215 · Insurance - Vision	246	109	127
60225 · Retirement - PERS Expense	<u>21,423</u>	<u>10,125</u>	<u>12,265</u>
Total Personnel	147,743	135,136	140,030
<u>Operations</u>			
60230 · Advertising and Public Notices	275		275
60240 · Bank Service Charges	150	31	150
60241 · Returned Checks	150	148	150
60242 · LAFCO Allocations	1,410	1,410	1,578
60245 · Credit Card Service Fees	1,200	650	750
60250 · Cell Phones, Radios and Pagers	590	420	600
60285 · Chemicals	0		0
60290 · Communication Equipment	1,500		500
60321 · Computer Software			5,900
60330 · Contract Labor	3,000	2,224	3,000
60360 · Dues and Subscriptions	1,640	941	1,600
60362 · Waste Discharge Fees	15,000	15,815	16,000
60375 · Education and Training	1,200		1,200
60395 · Fuel Expense	3,000	3,154	3,000
60400 · Insurance - Property and Liability	7,350	6,972	6,820
60405 · Internet Expenses	400	130	720

60410 · Licenses, Permits and Fees	2,500	2,439	2,500
60415 · Maintenance Supplies	100		0
60425 · Meetings and Conferences	350		350
60430 · Mileage Expense Reimbursement	250		250
60437 · Sales Tax	0	174	1,500
60440 · Office Supplies	900	569	500
60445 · Operations and Maintenance	9,200	5,947	10,000
60450 · Phone and Fax Expense	0	1,465	1,120
60455 · Postage, Shipping and Freight	2,252	1,988	4,050
60460 · Printing and Reproduction	250	411	600
60465 · Professional Svcs - Accounting	6,000	5,995	6,000
60468 · Professional Svcs - Management	8,456	8,456	0
60470 · Professional Svcs - Engineering	5,000	5,637	6,000
60475 · Professional Svcs - Legal	12,000	9,179	12,000
60485 · Property Tax Expense	100	100	100
60495 · Repairs and Maint - Computers	2,000	883	2,000
60500 · Repairs and Maint - Equipment	15,000	489	15,000
60505 · Repairs and Maint - Structures	1,500	498	1,500
60506 · Repairs and Maint - Infrastructure	2,500	422	2,500
60510 · Repairs and Maint - Vehicles	5,000	287	5,000
60515 · Tools and Equipment	6,500	1,358	6,500
60520 · Supplies	0		0
60525 · Uniform Expense	500	263	500
60530 · Utilities - Alarm Service	760	1,285	1,060
60535 · Utilities - Electric (Plant+40%Office)	51,500	56,700	55,000
60540 · Utilities - Propane	420	471	594
60545 · Utilities - Trash	300	474	625
60560 · WW Testing and Supplies	5,000	1,908	4,000
60565 · WW Equipment and Supplies	2,500		3,000
70268 · Clean/Video Sewer Lines	15,000	8,410	15,000
70360 · WW Plant Maintenance	<u>20,000</u>	<u>6,285</u>	<u>20,000</u>
Total Operating Expenses	212,703	153,990	219,492
Total Expenses	<u>360,446</u>	<u>289,126</u>	<u>359,522</u>
Net Operating Income	<u>77,879</u>	<u>106,029</u>	<u>24,478</u>

FUND 50 - WATER

	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
	<u>APPROVED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>
<u>Revenues</u>			
40450 · Miscellaneous Income	0		0
41000 · Water Sales	409,000	366,781	370,000
41005 · Water Late Charges/Penalties	0	7,629	0
41010 · Water Meter Fees	500	23,582	0
42005 · Refunds and Adjustments	0	70	0
46000 · Interest Income	<u>125</u>	<u>21</u>	<u>0</u>
Total Revenues	409,625	398,083	370,000
<u>Expenses</u>			
Personnel			
60050 · Salaries and Wages	91,888	86,890	95,000
60055 · Overtime	6,000	7,580	5,810
60150 · Payroll Taxes	5,100	4,182	3,510
60155 · Payroll Admin Fees	2,120	2,357	590
60200 · Workers Compensation	12,666	2,789	4,000
60205 · Insurance - Health	11,650	18,418	12,664
60210 · Insurance - Dental	750	1,287	917
60215 · Insurance - Vision	180	109	127
60225 · Retirement - PERS Expense	<u>26,423</u>	<u>10,125</u>	<u>12,265</u>
Total Personnel	156,777	133,737	134,882
Operations			
60230 · Advertising and Public Notices	275		275
60240 · Bank Service Charges	150	31	150
60241 · Returned Checks	300	133	300
60242 · LAFCO Allocations	1,410	1,410	1,578
60245 · Credit Card Service Fees	2,000	650	700
60250 · Cell Phones, Radios and Pagers	590	420	600
60285 · Chemicals	500		500
60285-3 · Chemicals Well 3	2,500	1,889	2,500
60285-4 · Chemicals Well 4	2,500	2,762	3,000
60285-S · Chemicals Well SLT	1,000	1,199	1,200
60290 · Communication Equipment	1,500		1,500
60315 · Community Outreach	0		2,500
60321 · Computer Software			5,900
60330 · Contract Labor	4,000	2,224	4,000
60360 · Dues and Subscriptions	1,540	1,020	1,540
60375 · Education and Training	2,200	350	2,000
60395 · Fuel Expense	3,000	3,154	3,200
60400 · Insurance - Prop and Liability	7,350	6,922	6,820
60405 · Internet Expenses	400	130	720

60410 · Licenses, Permits and Fees	6,000	6,627	7,000
60425 · Meetings and Conferences	400		400
60430 · Mileage Expense Reimbursement	250		250
60435 · Misc Expense	0		0
60437 · Sales Tax	0	624	1,000
60440 · Office Supplies	900	569	600
60445 · Operations and Maintenance	7,000	3,707	8,000
60450 · Phone and Fax Expense	2,700	2,093	1,120
60455 · Postage, Shipping and Freight	2,252	2,036	4,050
60460 · Printing and Reproduction	500	411	600
60465 · Professional Svcs - Accounting	6,000	5,995	6,000
60468 · Professional Svcs - Management	8,456	8,456	0
60470 · Professional Svcs - Engineering	9,000	6,147	9,000
60475 · Professional Svcs - Legal	12,000	14,172	15,000
60485 · Property Tax Expense	50	68	75
60490 · Refundable Water & Hydrant Dep	0	74	0
60495 · Repairs and Maint - Computers	1,750	883	1,750
60500 · Repairs and Maint - Equip	5,000	2,465	5,000
60505 · Repairs and Maint - Structures	1,500	162	1,500
60506 · Repairs and Maint - Infrastructure	14,000	8,732	10,000
60510 · Repairs and Maint - Vehicles	2,000	287	2,000
60515 · Tools and Equipment	2,500	1,380	2,500
60520 · Supplies	0		0
60525 · Uniform Expense	500	263	500
60530 · Utilities - Alarm Service	880	745	760
60535 · Utilities - Electric (Wells+40%Office)	32,000	33,007	32,000
60540 · Utilities - Propane	420	471	594
60545 · Utilities - Trash	300	474	625
60554 · Cross Connection Control	600	814	800
60555 · Water Equipment & Supplies	2,000		2,000
60555-3 · Water Equip & Sup Well 3	750	1,188	1,500
60555-4 · Water Equip & Sup Well 4	750	1,225	1,500
60555-S · Water Equip & Sup Well SLT	500		1,000
60556 · Water Testing and Supplies	13,000	5,993	9,000
60556-3 · Water Test and Sup Well 3	2,000	807	2,000
60556-4 · Water Test and Sup Well 4	2,000	755	2,000
60556-S · Water Test and Sup Well SLT	<u>2,000</u>	<u>4,261</u>	<u>4,000</u>
Total Operating Expenses	171,173	137,185	173,107
Debt Service			
60600 · USDA Loan Payments	<u>67,000</u>	<u>66,409</u>	<u>67,000</u>
Total Expenses	<u>327,950</u>	<u>270,922</u>	<u>374,989</u>
Net Operating Income (Loss)	81,675	127,161	(4,989)

Personnel Cost Distribution - For All Staff Positions (Payroll Expenses and Benefits)

Personnel Cost Allocation Percentages

<u>Position</u>	<u>20-Fire</u>	<u>30-Lighting</u>	<u>40-Sanitary</u>	<u>50-Water</u>	<u>Total %</u>	<u>Base Pay</u>
General Manager	5%	3%	46%	46%	100%	72,000
Bookkeeper	3%	3%	47%	47%	100%	22,500
Account Clerk	2%	0%	49%	49%	100%	30,000
Fire Chief	100%	0%	0%	0%	100%	18,150
Asst Fire Chief	100%	0%	0%	0%	100%	14,850
Utility Supervisor	0%	6%	47%	47%	100%	74,880
Utility Operator	2%	2%	48%	48%	100%	33,280
Firefighters	100%	0%	0%	0%	100%	30,000
<i>Annuitant Ellison</i>	5%	3%	46%	46%	100%	0
<i>Annuitant Holmes</i>	0%	6%	47%	47%	100%	0
Totals:						295,660

- Entire employee costs (pay, benefits, payroll costs) for General Manager, Admin Office Assistant and Fire Chiefs are allocated as shown.
- Benefits and payroll costs for Utilities Supervisor and Utility Operator are allocated as shown, as well. However, pay is distributed by actual hours worked in each class.

Administrative Cost Distribution

Administrative Cost Allocation Percentages

<u>Subject</u>	<u>20-Fire</u>	<u>30-Lighting</u>	<u>40-Sanitary</u>	<u>50-Water</u>	<u>Total %</u>	<u>Total Annual</u>
Property and Liability Ins	30%	8%	31%	31%	100%	22,000
Propane (Fire Station)	30%	4%	33%	33%	100%	1,800
Electric (Fire Station)	30%	4%	33%	33%	100%	6,000
Internet Expenses	15%	5%	40%	40%	100%	1,800
Phone and Fax	20%		40%	40%	100%	2,800
Trash (WWTP)			50%	50%	100%	1,250
WWTP Alarm			75%	25%	100%	600
Office Burglar Alarm	20%		40%	40%	100%	400
Answering Service			50%	50%	100%	900
Utility Billing Software	10%	10%	40%	40%	100%	14,750
Postage	10%		45%	45%	100%	9,000
LAFCO	10%	10%	40%	40%	100%	3,946
Payroll Admin Fees	50%	5%	25%	20%	100%	2,950
Workers Comp	50%	5%	25%	20%	100%	20,000

<u>Health</u>	<u>Dental</u>	<u>Vision</u>	<u>PERS</u>	<u>Payroll Taxes</u>	
5,600	650	90	4,700	1,395	84,435
0	0	0	0	2,095	24,595
0	0	0	1,900	1,245	33,145
0	0	0	0	595	18,745
0	0	0	0	595	15,445
10,800	650	90	14,000	1,795	102,215
5,600	650	90	5,400	895	45,915
0	0	0	0	1,525	31,525
2,600	0	0	0	0	2,600
<u>2,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,400</u>
27,000	1,950	270	26,000	10,140	361,020