

**MID PENINSULA WATER DISTRICT
BUDGET FOR YEAR 2013-2014
SUMMARY**

**APPROVED
FISCAL YEAR
2013-2014
BUDGETED**

DESCRIPTION	BUDGETED
OPERATING REVENUE	
WATER CHARGES	7,848,000
SERVICE FEES	1,962,000
FIRE SERVICE CHARGES	10,000
INVESTMENT EARNINGS - OPEB PARS	25,000
INTEREST REVENUE - LAIF	10,000
LEASE OF PHYSICAL PROPERTY	180,000
PROPERTY TAX REVENUE	180,000
NEW CONSTRUCTION REVENUE	30,000
MISCELLANEOUS REVENUE	48,000
	10,293,000
OPERATING EXPENDITURES	
SALARIES & WAGES	1,665,000
PAYROLL TAXES & BENEFITS	950,700
PURCHASED WATER	3,800,000
CUSTOMER CREDIT CARD SERVICE FEES	90,000
OUTREACH & EDUCATION	53,000
M&R - OPS SYSTEM	340,000
M&R - FACILITIES & EQUIPMENT	145,000
MAJOR MAINTENANCE	75,000
OFFICE SUPPLIES & EQUIPMENT	294,500
MEMBERSHIP & GOV FEES	124,000
BAD DEBT & CLAIMS	2,000
UTILITIES	408,000
PROFESSIONAL SERVICES	454,000
TRAINING/TRAVEL & RECRUITMENT	43,000
RESTRICTED EARNINGS	(35,000)
RESERVES	200,000
DEPRECIATION	850,000
	9,459,200
OPERATING REVENUE LESS EXPENDITURES	833,800
NET TRANSFERS TO CAPITAL	(833,800)
NET RESULTS OF OPERATIONS	-

NEW ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PRIOR FISCAL YEAR 2012-2013 BUDGETED	APPROVED FISCAL YEAR 2013-2014 BUDGETED	\$ CHANGE	% CHANGE
4010	WATER CHARGES (1)	7,180,000	7,848,000	668,000	9.3%
4020	SERVICE FEES (1)	1,760,000	1,962,000	202,000	11.5%
4030	FIRE SERVICE CHARGES	15,000	10,000	(5,000)	-33.3%
4101	Investment Earnings - PARS OPEB	25,000	25,000	-	0.0%
4102	Interest Revenue- LAIF	10,000	10,000	-	0.0%
4100	INTEREST REVENUE	35,000	35,000	-	0.0%
4201	Lease of Physical Property	179,423	180,000	577	0.3%
4202	Property Tax Revenue	180,000	180,000	-	0.0%
4203	New Construction Revenue	32,000	30,000	(2,000)	-6.3%
4206	Miscellaneous Revenue	-	48,000	48,000	N/A
4200	OTHER REVENUE	391,423	438,000	46,577	11.9%
4000	TOTAL OPERATING REVENUE	9,381,423	10,293,000	911,577	9.7%
6011	Salaries & Wages (2)	750,000	1,300,000	550,000	73.3%
6012	Director Compensation (3)	18,000	15,000	(3,000)	-16.7%
6012	Sick Leave (3)	100,000	65,000	(35,000)	-35.0%
6013	Vacation (3)	180,000	75,000	(105,000)	-58.3%
6014	Holiday	70,000	70,000	-	0.0%
6015	Administrative	25,000	25,000	-	0.0%
6010	GROSS REGULAR WAGES	1,143,000	1,550,000	407,000	35.6%
6021	Overtime Labor	65,000	65,000	-	0.0%
6022	Standby Labor	50,000	50,000	-	0.0%
6020	SUB-TOTAL SALARY & WAGES	1,258,000	1,665,000	407,000	32.4%
6031	FICA/Medicare PR Tax	85,503	120,000	34,497	40.3%
6038	ACWA Health Care (4)	185,000	320,000	135,000	73.0%
6039	ACWA Dental	25,000	30,000	5,000	20.0%
6040	ACWA Vision	3,500	5,000	1,500	42.9%
6041	ACWA Life/AD&D	2,500	4,000	1,500	60.0%
6042	Standard LDL/SDL Disability	6,500	6,500	-	0.0%
6043	Workers' Comp Insurance	25,000	25,000	-	0.0%
6044	Unemployment	16,000	16,000	-	0.0%
6045	CALPERS Retirement - ER 2%@55	175,316	200,000	24,684	14.1%
6046	Retirees' ACWA Health Care	75,000	85,000	10,000	13.3%
6047	Directors' ACWA Health Care (5)	80,000	110,000	30,000	37.5%
6048	GM Relocation Reimbursement	10,000	-	(10,000)	-100.0%
6049	Medical Reimbursement	3,522	4,000	478	13.6%
6050	Employee Service Recognition	2,000	5,100	3,100	155.0%
6051	Safety Incentive Program	5,100	5,100	-	0.0%
6052	Uniforms	15,211	15,000	(211)	-1.4%
6030	SUB-TOTAL PAYROLL TAXES & BENEFITS	715,152	950,700	235,548	32.9%

NEW ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PRIOR	APPROVED	\$ CHANGE	% CHANGE
		FISCAL YEAR 2012-2013 BUDGETED	FISCAL YEAR 2013-2014 BUDGETED		
6000	PERSONNEL COSTS	1,973,152	2,615,700	642,548	32.6%
6101	SFPUC Treated Water	3,912,000	3,100,000	(812,000)	-20.8%
6102	BAWSCA (Debt Service Surcharges)	-	500,000	500,000	N/A
6103	Rates Stabilization	-	200,000	200,000	N/A
6100	PURCHASED WATER	3,912,000	3,800,000	(112,000)	-2.9%
6201	Customer Credit Card Service Fees	98,000	90,000	(8,000)	-8.2%
6200	CUSTOMER CREDIT CARD SVS FEES	98,000	90,000	(8,000)	-8.2%
6301	Water Conservation Program	36,689	35,000	(1,689)	-4.6%
6302	School Conservation Program	16,343	15,000	(1,343)	-8.2%
6303	Public Outreach & Education	3,000	3,000	-	0.0%
6300	OUTREACH/EDUCATION	56,032	53,000	(3,032)	-5.4%
6401	Water Quality	23,441	45,000	21,559	92.0%
6402	Pumping	20,000	20,000	-	0.0%
6403	Storage Tanks	15,000	15,000	-	0.0%
6404	Mains/Distribution	125,000	125,000	-	0.0%
6405	Meters & Service	75,000	75,000	-	0.0%
6406	Fire Hydrants	40,000	40,000	-	0.0%
6407	Regulator Stations	10,000	10,000	-	0.0%
6408	Safety	10,000	10,000	-	0.0%
6400	M&R - OPS SYSTEMS	318,441	340,000	21,559	6.8%
6501	M&R-Buildings&Grounds	72,299	45,000	(27,299)	-37.8%
6502	M&R- Equipment&Tools	15,000	25,000	10,000	66.7%
6503	M&R- Vehicles & Large Equipment	25,000	30,000	5,000	20.0%
6504	M&R - Fuel	50,000	45,000	(5,000)	-10.0%
6500	M&R - FACILITIES & EQUIPMENT	162,299	145,000	(17,299)	-10.7%
6601	Cathodic Protection Survey	42,055	45,000	2,945	7.0%
6602	Leak Detection Survey	-	30,000	30,000	N/A
6600	MAJOR MAINTENANCE	42,055	75,000	32,945	78.3%
6701	Office Supplies	18,000	18,000	-	0.0%
6702	Insurance- Liability/Vehicles	148,745	150,000	1,255	0.8%
6703	Bank Service Fees	1,000	1,000	-	0.0%
6704	Postage	30,000	10,000	(20,000)	-66.7%
6705	Printing/Print Supplies	46,587	35,000	(11,587)	-24.9%
6706	Equipment Services/Maintenance	-	55,000	55,000	N/A
6707	Computer Supplies & Upgrades	-	10,000	10,000	N/A
6708	Security & Safety	15,000	15,000	-	0.0%
6709	Other Fees	500	500	-	0.0%
6700	OFFICE SUPPLIES & EQUIP	259,832	294,500	34,668	13.3%
6801	Dues & Publications	50,000	35,000	(15,000)	-30.0%
6802	Gov't Fees & Licenses	12,000	12,000	-	0.0%

NEW ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PRIOR	APPROVED	\$ CHANGE	% CHANGE
		FISCAL YEAR 2012-2013 BUDGETED	FISCAL YEAR 2013-2014 BUDGETED		
6803	BAWSCA Membership Assessments	52,000	52,000	-	0.0%
6804	Env Health - Cross Connection Inspection	30,000	20,000	(10,000)	-33.3%
6805	Env Health - CUPA Hazmats	5,000	5,000	-	0.0%
6800	MEMBERSHIP & GOV FEES	149,000	124,000	(25,000)	-16.8%
6901	Bad Debt	1,000	1,000	-	0.0%
6902	Claims	10,000	1,000	(9,000)	-90.0%
6900	BAD DEBT & CLAIMS	11,000	2,000	(9,000)	-81.8%
7001	Utilities-Internet/Cable	1,200	2,000	800	66.7%
7002	Utilities-Cellular Telephones	14,000	15,000	1,000	7.1%
7003	Utilities-Electric-Pumping	320,000	336,000	16,000	5.0%
7004	Utilities-Electric-Bldgs&Grounds	26,000	28,000	2,000	7.7%
7005	Utilities-Telephones	18,000	19,000	1,000	5.6%
7006	Utilities-Sewer - NPDES	7,500	8,000	500	6.7%
7000	UTILITIES	386,700	408,000	21,300	5.5%
7101	Prof Serv - District Counsel	120,000	84,000	(36,000)	-30.0%
7102	Prof Serv - District Engineer	35,000	100,000	65,000	185.7%
7103	Prof Serv - IT	30,000	30,000	-	0.0%
7104	Prof Serv- Annual Finance Audit	17,000	20,000	3,000	17.6%
7105	Prof Serv - Mngmt Consult	145,000	50,000	(95,000)	-65.5%
7106	Prof Serv- Accounting & Payroll	40,000	25,000	(15,000)	-37.5%
7107	Prof Serv- Customer Billing	50,000	50,000	-	0.0%
7108	Prof Serv- Recruiting	70,000	-	(70,000)	-100.0%
7109	Prof Serv - Answering Svs	5,000	5,000	-	0.0%
7110	Prof Serv-Miscellaneous	70,000	90,000	20,000	28.6%
7100	PROFESSIONAL SERVICES	582,000	454,000	(128,000)	-22.0%
7201	Director Travel	4,000	6,000	2,000	50.0%
7202	Director Expense	1,000	1,000	-	0.0%
7203	Elections	-	20,000	20,000	N/A
7204	Employee Travel/Training	15,000	15,000	-	0.0%
7205	Meetings Expense	1,000	1,000	-	0.0%
7200	TRAINING & TRAVEL	21,000	43,000	22,000	104.8%
7301	Restricted Earnings Expense - PARS OPEB	(25,000)	(25,000)	-	0.0%
7302	Restricted Earnings Expense - Interest LAIF	(10,000)	(10,000)	-	0.0%
7300	RESTRICTED EARNINGS EXPENSE	(35,000)	(35,000)	-	0.0%
8001	Working Capital Reserves	-	100,000	100,000	N/A
8002	Emergency Reserves	-	100,000	100,000	N/A
8000	RESERVES	-	200,000	200,000	N/A
9010	DEPRECIATION	830,000	850,000	20,000	2.4%
	SUB-TOTAL - OPERATING EXPENSES	6,793,359	6,843,500	50,141	0.7%
	TOTAL OPERATING EXPENSES	8,766,511	9,459,200	692,689	7.9%
	NET OPERATING SURPLUS/(LOSS)				
	TRANSFER TO CAPITAL	614,912	833,800	218,888	35.6%

NEW ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PRIOR	APPROVED	\$ CHANGE	% CHANGE
		FISCAL YEAR 2012-2013 BUDGETED	FISCAL YEAR 2013-2014 BUDGETED		
(1)	9% rate increase effective 7/1/13; rounding differences				
(2)	Full Fiscal Year Staff Expense; FY2012/2013 excluded Capitalized expense				
(3)	More accurate accounting				
(4)	Full Fiscal Year Staff Expense; 8% premium increase; FY2012/2013 excluded Capitalized expense				
(5)	More accurate accounting; 8% premium increase				

**MID PENINSULA WATER DISTRICT
APPROVED BUDGET FOR YEAR 2013-2014
CAPITAL OUTLAY/CAPITAL PROJECTS**

DESCRIPTION	PRIOR FISCAL YEAR 2012-2013 BUDGETED	APPROVED FISCAL YEAR 2013-2014 BUDGETED
Buckland Tank Project	150,000	850,000
Industrial Road Intertie Project	250,000	-
Meter Change Out Program	320,000	350,000
Equipment Replacement	226,500	245,000
Computer System Upgrades	45,000	25,000
Telephone System Upgrade	25,000	-
Water Main Replacement	-	888,800
Radio Technology	-	30,000
CAPITAL OUTLAY/CAPITAL PROJECTS	<u>1,016,500</u>	<u>2,388,800</u>
TRANSFER FROM CAPITAL RESERVES	-	705,000
TRANSFER FROM OPS	614,912	833,800
DEPRECIATION	830,000	850,000
CAPITAL OUTLAY/CAPITAL PROJECTS	<u>(1,016,500)</u>	<u>(2,388,800)</u>
NET RESULTS OF CAPITAL	704,783	-
NET TRANSFERS FROM (TO) CAPITAL RESERVES	<u>(704,783)</u>	<u>-</u>
NET RESULTS OF OPERATIONS	<u><u>-</u></u>	<u><u>-</u></u>