

MT. VIEW SANITARY DISTRICT

2013-2014 FISCAL YEAR BUDGET

		Expenditures	Revenue
OPERATIONS & MAINTENANCE	FUND 3409	5,060,880.00	5,419,620.00
FACILITIES REHABILITATION ¹	FUND 3410	475,500.00	273,310.00
CAPITAL OUTLAY ²	FUND 3412	2,193,250.00	204,000.00
Total All Funds		\$ 7,729,630.00	\$ 5,896,930.00

¹ 3410 Revenues include Ad Valorem received into and transferred from Fund 3409

² 3412 Revenues include transfer of funds from Fund 3409

BUDGETED INCREASE/(DECREASE) IN TOTAL RESERVES \$ (1,832,700.00)

FINAL ADOPTION DATE: June 13, 2013

ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2013 EXPENDITURES YEAR TO DATE TOTAL	FY 2012-13 ADOPTED BUDGET	% ACTUAL vs. 12-13 BUDGET	PROPOSED FY 2013-14 BUDGET	FY 2013-2014 BUDGET % CHANGE
4054	SALARIES & WAGES	1,100,070.00	1,420,530.00	77.44%	1,456,740.00	2.55%
4104	EMPLOYEES BENEFITS	764,450.00	1,154,910.00	66.19%	1,279,370.00	10.78%
4154	DIRECTORS' FEES	5,540.00	25,020.00	22.14%	25,020.00	0.00%
4174	CLOTHING & PRSNL SUPPLIES	16,600.00	20,100.00	82.59%	19,500.00	-2.99%
4205	ELECTION EXPENSE	14,800.00	25,000.00	59.20%	20,000.00	-20.00%
4254	GAS, OIL, & FUEL	16,550.00	21,500.00	76.98%	23,100.00	7.44%
4304	INSURANCE	102,990.00	130,520.00	78.91%	135,520.00	3.83%
4354	MEMBERSHIP	54,660.00	77,970.00	70.10%	72,550.00	-6.95%
4404	OFFICE EXPENSE	20,600.00	30,000.00	68.67%	16,000.00	-46.67%
4454	OPERATING SUPPLIES	2,080.00	3,000.00	69.33%	3,000.00	0.00%
4474	CHEMICALS	80,910.00	124,000.00	65.25%	107,000.00	-13.71%
4504	CONTRACTUAL SVCS	420,180.00	770,900.00	54.51%	721,220.00	-6.44%
4554	PROFESSIONAL SVCS	317,000.00	386,860.00	81.94%	509,760.00	31.77%
4604	PUBLICATION/LEGAL NOTICE	820.00	2,500.00	32.80%	2,500.00	0.00%
4654	RENTS & LEASES	2,120.00	9,500.00	22.32%	9,500.00	0.00%
4704	REPAIRS & MAINTENANCE	117,650.00	207,000.00	56.84%	156,000.00	-24.64%
4724	SMALL TOOLS & EQUIPMENT	19,300.00	25,500.00	75.69%	25,500.00	0.00%
4754	RESEARCH & MONITORING	40,740.00	115,600.00	35.24%	82,000.00	-29.07%
4804	TRAVEL & MEETINGS	9,740.00	22,000.00	44.27%	22,000.00	0.00%
4854	BAD DEBT EXPENSE	0.00	3,000.00	0.00%	3,000.00	0.00%
4904	UTILITIES	291,480.00	337,150.00	86.45%	358,700.00	6.39%
	INTEREST ON NOTES PAYABLE	0.00	14,400.00	0.00%		
4954	OTHER EXPENSE	13,500.00	0.00	0.00%	12,900.00	N/A
	DEPRECIATION EXPENSE	0.00	0.00	0.00%		
	CAP EXPENDITURES - ADM/GENERAL	0.00	0.00	0.00%		
	DEPRECIATION & AMORTIZATION	0.00	0.00	0.00%		
	OTHER NON-OP EXP - TRANSFERS	253,800.00	0.00	0.00%		
4994	PURCHASE DISCOUNT - EXP ITEMS	0.00	0.00	0.00%	0.00	
	TOTAL EXPENDITURES BUDGET	3,665,580.00	4,926,960.00	74.40%	5,060,880.00	2.72%

YEAR END CASH & INVESTMENTS AS OF 4/30/2013

CASH W/COUNTY	15,993.41
PETTY CASH	276.00
INVESTMENTS (LAIF)	7,436,314.12
ADVANCE ON TAXES NOT YET CONVERTED TO CASH	149,332.40
ADVANCE ON SUPPLEMENTAL TAXES NOT YET CONVERTED TO CASH	3,406.23
ESTIMATED YEAR END ACCOUNTS PAYABLE	(733,119.46)
CONSTRUCTION DEPOSITS	0.00
ESTIMATED ADDITIONAL 2012-2013 INTEREST REVENUE	1,000.00
TRANSFERS TO FUND 3410	(244,980.00)
ACCOUNTS RECEIVABLE	0.00
ESTIMATED JUNE 2013 YEAR END RESERVES	<u>6,628,220.00</u>

ESTIMATED 2013-2014 REVENUE

ESTIMATED SEWER SERVICE FEES	5,178,982.39
ESTIMATED SEWER SERVICE CHARGE - VA CLINIC	30,000.00
INTERIM USE FEES	1,000.00
PERMITS & INSPECTIONS	3,500.00
PRIVATE LANDSCAPE METER ADMIN FEES	1,600.00
INTEREST REVENUE	10,000.00
RENTS & LEASES	153,626.02
RENTS & LEASES - (REIMBURSEMENT FOR ELECTRICAL)	1,560.00
FRANCHISES	20,350.00
OTHER PROPERTY TAXES	10,000.00
POSSIBLE GRANTS & DONATIONS FOR DISTRICT EDUCATION PROGRAMS (bus)	4,000.00
OPEB TRUST FUND REIMBURSEMENTS (EST. RECEIVABLE FROM FY 12-13)	0.00
OTHER GRANTS -	0.00
OTHER /MISCELLANEOUS REVENUE	5,000.00
TOTAL ESTIMATED 2013-2014 REVENUE	<u>5,419,620.00</u>

TOTAL ESTIMATED REVENUE ALLOCATED TO FUND 3409 (Total Planned Expenditure)	5,060,880.00
TOTAL ESTIMATED REVENUE ALLOCATED TO FUND 3412 (Est. Revenue - Planned Exp)	358,740.00
TOTAL ESTIMATED 2013-2014 REVENUE	<u>5,419,620.00</u>

AD VALOREM TAXES	245,000.00
ESTIMATED TAX SHIFT 2013-2014 (per letter from CA Dept. of Finance)	26,310.00
AMOUNT AVAILABLE TO TRANSFER TO FUND 3410	<u>271,310.00</u>

6/2013 ESTIMATED YEAR END RESERVES PLUS ESTIMATED 2013-2014 REVENUE	<u><u>12,319,150.00</u></u>
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Anticipated SEWER SERVICE CHARGES Income	
RESIDENTIAL EDUs	7959.50
NON-RESIDENTIAL EDUs	2301.60
2013-2014 ESTIMATED EQUIVALENT DWELLING UNITS	10261.10
2013-2014 USER SERVICE FEE PER DWELLING UNIT X	504.72
2013-2014 REVENUE FROM SEWER SERVICE CHARGES	5,178,982.39
PLUS ESTIMATED USER SERVICE CHARGE - VA CLINIC	30,000.00
TOTAL SEWER SERVICE FEES FY 2013-2014	<u>5,208,982.39</u>
	5,208,980.00

6/2013 YR END RESERVES PLUS ESTIMATED 2013-2014 REV	12,319,150.00
LESS ESTIMATED 2013-2014 AD VALOREM TRANSFERS TO 3410	(271,310.00)
SUBTOTAL AFTER TRANSFER	<u>12,047,840.00</u>
LESS 2013-2014 TRANSFER TO FUND 3412	(358,740.00)
SUBTOTAL AFTER TRANSFER	<u>11,689,100.00</u>
LESS 2013-2014 BUDGET	(5,060,880.00)
6/2014 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS	<u><u>6,628,220.00</u></u>

Target Operating Reserves = 7 months O&M + \$1M	<u><u>3,952,180.00</u></u>
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"Excess" 3409 Reserves Available	<u><u>2,676,040.00</u></u>
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ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2013 EXPENDITURES YEAR TO DATE TOTAL	FY 2012-2013 ADOPTED BUDGET	% ACTUAL vs. 12/13 BUDGET	PROPOSED FY 2013-2014 BUDGET	12/13 BUDGET % CHANGE
4404	OFFICE EXPENSE	84.00	500.00	16.80%	500.00	0.00%
4504	CONTRACTUAL SVCS	20,424.88	299,000.00	6.83%	350,000.00	17.06%
4554	PROFESSIONAL SVCS	72,395.78	74,750.00	96.85%	25,000.00	-66.56%
4654	RENTS & LEASES	0.00	0.00	0.00%		
4724	EQUIPMENT & MATERIALS	25,406.25	141,000.00	0.00%	100,000.00	0.00%
4954	OTHER EXPENSE	0.00	0.00	0.00%		
	TOTAL EXPENDITURES BUDGET	118,310.00	515,250.00	22.96%	475,500.00	-7.71%

YEAR END CASH & INVESTMENTS AS OF 4/30/2013

CASH W/COUNTY	2,279.33	
INVESTMENTS (LAIF)	577,565.70	
ESTIMATED YEAR END ACCOUNTS PAYABLE	(396,218.66)	
TRANSFER FROM FUND 3409	244,980.00	
ESTIMATED ADDITIONAL 2012-2013 INTEREST REVENUE	500.00	
JUNE 2013 YEAR END RESERVES DESIGNATED TO MEET PROJECTED NEEDS & LONG RANGE PROJECTS	429,110.00	429,110.00

ESTIMATED 2013-2014 REVENUE

INVESTMENT INTEREST	2,000.00	
AD VALOREM TAXES (TO BE TRANSFERRED FROM FUND 3409 (FY 2013-2014)	271,310.00	
TOTAL ESTIMATED 2013-2014 REVENUE	273,310.00	273,310.00

6/2013 YEAR END RESERVES PLUS ESTIMATED 2013-2014 REVENUE		702,420.00
TOTAL FUND 3410 FY 2013-2014 BUDGET EXPENDITURES		(475,500.00)
6/2014 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS		226,920.00

ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2013 EXPENDITURES YEAR TO DATE TOTAL	FY 2012-2013 ADOPTED BUDGET	% ACTUAL vs. 12-13 BUDGET	PROPOSED FY 2013-2014 BUDGET	13/14 BUDGET % CHANGE
4404	OFFICE EXPENSE COUNTY ADM COSTS	123.00	1,500.00	8.20%	750.00	-50.00%
4404	OFFICE EXPENSE MICROTURBINE	0.00	34,028.79	0.00%	0.00	-100.00%
4504	CONTRACTUAL SVCS	215,547.51	1,147,800.00	18.78%	1,747,000.00	52.20%
4554	PROFESSIONAL SVCS	424,645.43	588,100.00	72.21%	445,500.00	-24.25%
4654	RENTS & LEASES	0.00	0.00	0.00%	0.00	0.00%
4724	EQUIPMENT & MATERIALS	7,650.00	0.00	0.00%	0.00	0.00%
4954	OTHER EXPENSE	0.00	131,328.10	0.00%	0.00	
	TOTAL EXPENDITURES BUDGET	647,970.00	1,902,760.00	34.05%	2,193,250.00	15.27%

YEAR END CASH & INVESTMENTS AS OF 4/20/2012

CASH W/COUNTY	3,873.96	
INVESTMENTS (LAIF)	1,646,230.61	
ESTIMATED YEAR END ACCOUNTS PAYABLE	(149,378.88)	
PLANT CAPACITY AND TRUNK SEWER FEES	43,000.75	
PLAN APPROVAL, MAPPING, AND INSPECTION FEES	99,883.80	
SECURITY BOND LIABILITIES	0.00	
ESTIMATED YEAR END ACCOUNTS RECEIVABLE	0.00	
ESTIMATED ADDITIONAL 2012-2013 INTEREST REVENUE	1,519.14	
TRANSFER FROM FUND 3409	500,000.00	
JUNE 2013 YEAR END RESERVES DESIGNATED TO MEET PROJECTED NEEDS & LONG RANGE PROJECTS	2,145,130.00	2,145,130.00

ESTIMATED 2013-2014 REVENUE

INVESTMENT INTEREST	4,000.00	
PLAN APPROVAL, MAPPING, INSPECTION (DISTRICT ENGINEER DEVELOPMENT SERVICES)	50,000.00	
PLANT CAPACITY AND TRUNK SEWER FEES	150,000.00	
TOTAL ESTIMATED 2013-2014 REVENUE	204,000.00	204,000.00

6/2013 YEAR END RESERVES PLUS ESTIMATED 2013-2014 REVENUE 2,349,130.00

SUBTOTAL		2,349,130.00
TRANSFER FROM FUND 3409		358,740.00
		2,707,870.00
LESS TOTAL FUND 3412 FY 2013-2014 BUDGET EXPENDITURES		(2,193,250.00)
SUBTOTAL		514,620.00

6/2014 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS 514,620.00