



San Juan Water District Fiscal Year 2009-2010 Budget

**Presented to the Board of Directors on
May 13, 2009, and June 10, 2009**

Public Hearings on May 13, 2009, and June 10, 2009

Approved by the Board of Directors on June 24, 2009

**Prepared by the Finance and Administrative Services Department
Under Direction of the General Manager and Assistant General Manager**

STAFF REPORT

To: Board of Directors

From: Mary Morris, Finance and Administrative Services Manager

Date: June 24, 2009

Subject: Proposed Fiscal Year 2009-2010 Budget for Wholesale Non-Operating, Operations and Capital Improvement Program

Background

At the June 10, 2009 Board of Directors' Meeting, the Board requested some revisions to the Proposed Fiscal Year 2009-2010 Budget for Wholesale Non-Operating Activities, Operations and Capital Improvement Program.

Current Status

The budget worksheets are attached for review and reference. Staff has updated the projected actual information based upon a new method of estimating year-end costs that now includes May 2009 actual information. The following revisions have been incorporated into the budget:

- Property Leave has been reduced by \$3,900;
- Sewer and Disposal has been increased by \$2,000;
- Conservation Programs have been reduced by \$100,000;
- Merit increases and incentive awards have been removed \$36,463;
- Potential promotions have been included to account for certification exams \$9,918;
- Benefit updates have been made to reflect updated insurance and CalPERS rates \$15,502 (making the prepayment this year would not be advisable since it would be calculated on a higher amount due to no COLA, removal of merits and incentive awards, therefore the discount rate has been removed);
- Pumping/telemetry energy cost has been reduced by \$30,000 and materials have been decreased by \$10,000;
- Actual debt service payment has been updated with final numbers and increased by \$543,847 (payment is higher this year and lower for the next 3 years); and
- Capital costs have been appropriately allocated between wholesale and retail.

Budget Impact

With balanced budgets, the District will be able to accomplish its goals and objectives for the coming year. The District will continue to monitor information on Property Taxes and any potential Prop 1A borrowing and incorporate changes into the financial plan.

Staff Recommendation

This item is being provided to the Board of Directors for consideration of adopting Resolution No. 09-10 for the FY 2009-2010 Wholesale Rates and Non-Operating, Operating and Capital Budgets.

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Debt Service Wholesale

Sources of Funds	Annual Debt Service Charge	Direct Obligation SJWD Retail	Direct Obligation Other Retail	Total
2003 COP Payments:				
<i>New Project Money</i>				
Retail Service Area	\$229,161	\$295,413		\$524,574
Citrus Heights Water District	243,960			243,960
Fair Oaks Water District	151,831			151,831
Orange Vale Water Company	76,677			76,677
City of Folsom	23,794		98,471	122,265
Total	\$725,422	\$295,413	\$98,471	\$1,119,306
<i>Refunding of 1993 COPs</i>				
Retail Service Area		293,020		293,020
Fair Oaks Water District			236,051	236,051
Orange Vale Water Company			104,623	104,623
Total		293,020	340,674	633,694
Total 2003 COP Payments	725,422	588,433	439,145	1,753,000
2009 COP Payments:				
<i>New Project Money</i>				
Retail Service Area	429,693	765,123		1,194,816
Citrus Heights Water District	457,442			457,442
Fair Oaks Water District	284,694			284,694
Orange Vale Water Company	143,775			143,775
City of Folsom	44,615			44,615
Total 2009 COP Payments	1,360,219	765,123	0	2,125,342
Total Sources of Funds	\$2,085,641	\$1,353,556	\$439,145	\$3,878,342
Uses of Funds				
	Principal	Interest	Total	
2003 Certificates of Participation	\$960,000	\$793,000	\$1,753,000	
2009 Certificates of Participation	405,000	1,720,342	2,125,342	
Total Uses of Funds	\$1,365,000	\$2,513,342	\$3,878,342	

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Non-Op Wholesale

Category	Actual FY 2007-08	Budgeted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10	Change From FY 2008-09 Budget	Change From FY 2008-09 Projected
Revenues:						
COP Payments	\$605,005	\$415,705	\$415,705	\$439,145	5.64%	5.64%
Interest/Investment Income	683,599	628,267	530,186	555,265	-11.62%	4.73%
Wholesale Connections	11,128	351,000	19,247	10,852	-96.91%	-43.62%
Retail Connections	0	0	0	0	0.00%	0.00%
Taxes & Assessments	917,780	725,000	904,000	850,000	17.24%	-5.97%
Other	84,713	106,799	455,471	107,739	0.88%	-76.35%
Total Revenues	\$2,302,225	\$2,226,771	\$2,324,609	\$1,963,001	-11.85%	-15.56%
Expenses:						
EDA Loan	\$0	\$0	\$0	\$0	0.00%	0.00%
CEC Loan	0	0	0	0	0.00%	0.00%
COPs	1,202,482	2,147,716	1,117,066	2,524,786	17.56%	126.02%
Other	107,707	87,085	60,004	105,998	21.72%	76.65%
Total Expenses	1,310,189	2,234,801	1,177,070	2,630,784	17.72%	123.50%
Net Income	\$992,036	(\$8,030)	\$1,147,539	(\$667,783)	8216.11%	-158.19%
Transfers:						
In: Wholesale/COPs	\$1,080,471	\$2,011,877	\$1,722,764	\$2,085,641	3.67%	21.06%
Out: Wholesale/Connections	(11,128)	(351,000)	(19,247)	(10,852)	-96.91%	-43.62%
Out: Retail/Connections	0	0	0	0	0.00%	0.00%
Out: Wholesale Reserves	(2,061,379)	(1,652,847)	(2,903,782)	(1,407,006)	-14.87%	-51.55%
Out: Retail Reserves	0	0	0	0	0.00%	0.00%
Total Transfers	(992,036)	8,030	(1,200,265)	667,783	8216.11%	-155.64%
Undistributed Net Income	\$0	\$0	(\$52,726)	\$0	0.00%	-100.00%

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale Operating

Category	Actual FY 2007-08	Budgeted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10	Change From FY 2008-09 Budget	Change From FY 2008-09 Projected
Revenues:						
Water Sales	\$6,410,654	\$7,086,584	\$7,231,723	\$8,351,421	17.85%	15.48%
Other	219,327	118,000	85,000	69,000	-41.53%	-18.82%
Total Revenues	\$6,629,981	\$7,204,584	\$7,316,723	\$8,420,421	16.88%	15.08%
Expenses:						
Administrative & General	\$1,404,608	\$1,563,154	\$1,301,135	\$1,498,355	-4.15%	15.16%
Conservation	149,389	191,684	156,329	243,288	26.92%	55.63%
Engineering	0	0	13,032	209,312	0.00%	1506.10%
Pumping & Telemetry	452,270	569,577	489,495	542,293	-4.79%	10.79%
Source of Supply	926,737	953,614	822,603	848,618	-11.01%	3.16%
Transmission	77,242	176,781	80,415	166,930	-5.57%	107.59%
Water Treatment	2,224,224	2,373,012	2,248,575	2,241,135	-5.56%	-0.33%
Total Expenses	5,234,470	5,827,822	5,111,584	5,749,931	-1.34%	12.49%
Net Income	\$1,395,511	\$1,376,762	\$2,205,139	\$2,670,490	93.97%	21.10%
Transfers:						
In: PERS Stabilization	\$0	\$0	\$0	\$0	0.00%	0.00%
In: SSWD & Debt Service	0	685,115	0	0	-100.00%	0.00%
Out: COP Payments	(1,080,471)	(2,011,877)	(1,722,764)	(2,085,641)	3.67%	21.06%
Out: CIP/Hinkle Lining	(50,000)	(50,000)	(50,000)	(50,000)	0.00%	0.00%
Out: Wholesale Reserves	(265,040)	0	0	(434,848)	0.00%	0.00%
Out: Rate Stabilization	0	0	0	0	0.00%	0.00%
Out: PERS Stabilization	0	0	0	(100,000)	0.00%	0.00%
Total Transfers	(1,395,511)	(1,376,762)	(1,772,764)	(2,670,489)	93.97%	50.64%
Undistributed Net Income	\$0	\$0	\$432,375	\$0	0.00%	-100.00%

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale Expenses-Category

Category	Actual FY 2007-08	Budgeted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10	Change From PY Budget	Change From PY Projected
Wholesale:						
Salaries/Benefits	\$2,495,737	\$2,644,137	\$2,290,919	\$2,456,169	-7.11%	7.21%
Services/Supplies	1,812,007	2,230,071	1,848,915	2,445,144	9.64%	32.25%
Water Supply	926,737	953,614	802,707	848,618	-11.01%	5.72%
Total Expenses	<u><u>\$5,234,481</u></u>	<u><u>\$5,827,822</u></u>	<u><u>\$4,942,541</u></u>	<u><u>\$5,749,931</u></u>	-1.34%	16.34%

Salaries/Benefits Breakdown:

Salary Increases	\$9,918
Salary Freeze	(116,442)
New Hires	116,468
Benefits	
CalPERS Side Fund	(230,000)
Benefit Increased Costs	<u>32,088</u>
Total Changes to Salaries/Benefits	<u><u>(\$187,968)</u></u>

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale Expenses-Presentation

Category	Budgeted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
<u>Wholesale:</u>			
Salaries/Benefits	\$2,644,137	\$2,290,919	\$2,456,169
Services/Supplies	2,230,071	1,848,915	2,445,144
Water Supply	953,614	802,707	848,618
Total Expenses & Payments	<u>\$5,827,822</u>	<u>\$4,942,541</u>	<u>\$5,749,931</u>

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale Rates

Calendar Year 2009 Wholesale Water Rate Structure

Wholesale Agency	Uniform Commodity Rate	Annual Service Charge	Annual Debt Service Charge 2003 COPs	Annual Debt Service Charge 2009 COPs	Effective Water Rate
San Juan Water District, RSA	\$115.19	\$266,271	\$216,160	\$402,243	\$170.13
Citrus Heights Water District	\$77.71	\$333,024	\$258,067	\$480,227	\$133.43
Fair Oaks Water District	\$77.71	\$228,915	\$155,223	\$288,848	\$135.91
Orange Vale Water Company	\$77.71	\$74,911	\$50,207	\$93,429	\$136.14
City of Folsom	\$146.28	\$29,523	\$23,585	\$43,888	\$201.49
Calendar Year Total		\$932,644	\$703,242	\$1,308,635	
Fiscal Year Total		\$996,122	\$701,361	\$752,663	

Calendar Year 2010 Wholesale Water Rate Structure

Wholesale Agency	Uniform Commodity Rate	Annual Service Charge	Annual Debt Service Charge 2003 COPs	Annual Debt Service Charge 2009 COPs	Effective Water Rate
San Juan Water District, RSA	\$127.86	\$295,561	\$212,981	\$394,601	\$183.67
Citrus Heights Water District	\$86.25	\$369,657	\$254,241	\$471,045	\$142.93
Fair Oaks Water District	\$86.25	\$254,095	\$153,600	\$284,582	\$145.56
Orange Vale Water Company	\$86.25	\$83,151	\$49,652	\$91,992	\$145.83
City of Folsom	\$162.37	\$32,771	\$23,236	\$43,050	\$218.48
Calendar Year Total		\$1,035,235	\$693,710	\$1,285,270	
Fiscal Year Total		\$983,940	\$698,476	\$1,296,953	

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale CIP

Wholesale Capital Improvement Program

Category	Estimated Cost	Funding Source		
		COPs	Reserves	Connect
<i>Items for Current Fiscal Year</i>				
<u>District-Wide:</u>				
Information Signboard w/changeable display	\$5,000	\$0	\$5,000	\$0
Network Hardware	10,800	0	10,800	0
District Fiber Optic Upgrade	8,100	0	8,100	0
Administration Building Roof	11,880	0	11,880	0
Administration & Shop Building Remodel	16,249	0	16,249	0
Administration Building Workstations	12,500	0	12,500	0
Administration Building Rewire	2,376	0	2,376	0
District-wide Current CIP	\$66,905	\$0	\$66,905	\$0
<u>Engineering Services:</u>				
Hardware/Software for Senior Engineer	11,500	0	11,500	0
Engineering Services Current CIP	11,500	0	11,500	0
<u>Wholesale/Water Treatment Plant:</u>				
Raw Water Supply-Parallel USBR Pipeline	6,600,000	6,600,000	0	0
Hydraulic Improvements-Raw Water Pipe	2,255,000	2,255,000	0	0
Hydraulic Improvements-Tube Settlers/Sed	4,410,000	4,410,000	0	0
Hydraulic Improvements-Settled Water Channel	2,800,000	2,800,000	0	0
Chemical Feed Systems-Polymer & Feed Vault	80,000	0	80,000	0
Transmission Pipeline Design-Fair Oaks 40"	300,000	0	300,000	0
Water Treatment Plant Roof Repairs	80,000	0	80,000	0
Shop Roof/Wall Repairs	25,000	0	25,000	0
New Vehicle	20,000	0	20,000	0
Wholesale/Water Treatment Current CIP	16,570,000	16,065,000	505,000	0

Category	Estimated Cost	Funding Source		
		COPs	Reserves	Connect
<i>Items Carried Over from Prior Fiscal Year</i>				
<u>Engineering Services:</u>				
Work Station Improvements	\$10,000	\$0	\$10,000	\$0
Record Storage	0	0	0	0
Survey & Design Equipment	0	0	0	0
Engineering Services Carried Over CIP	10,000	0	10,000	0
<u>Wholesale/Water Treatment:</u>				
Chemical Feed-Chlorine Containment (\$2.7M)	250,000	0	250,000	0
Water Treatment Plant Emergency Generator	645,000	0	645,000	0
SCADA System Upgrade	300,000	0	300,000	0
Storage Building Roof and Walls	400,000	0	400,000	0
Wholesale/Water Treatment Carried Over CIP	1,595,000	0	1,595,000	0
Total Capital Improvement Program Budget	\$18,253,405	\$16,065,000	\$2,188,405	\$0
<u>Capital Improvement Program Summary:</u>				
District-Wide	\$66,905	\$0	\$66,905	\$0
Engineering Services	21,500	0	21,500	0
Wholesale/Water Treatment	18,165,000	16,065,000	2100000	0
Total Capital Improvement Program Budget	\$18,253,405	\$16,065,000	\$2,188,405	\$0

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale CIP Funding

Funding Source	Total	COPs	Reserves	Connections
Sources:				
Beginning Balance, June 30, 2009	\$9,338,654	\$0	\$9,314,920	\$23,734
Add: COPs Issued	17,600,000	17,600,000	0	0
Add: Transfers to Capital Improvement Program	1,891,854	0	1,891,854	
Add: Connection Revenues	10,852	0	0	10,852
Total Capital Improvement Program Funding Sources	\$28,841,360	\$17,600,000	\$11,206,774	\$34,586
Uses (detailed on previous above):				
Total Capital Improvement Program	(18,253,405)	(16,065,000)	(2,188,405)	0
Projected Ending Balance, June 30, 2010	\$10,587,955	\$1,535,000	\$9,018,369	\$34,586
Designations:				
Water Treatment Plant Hydraulics Improvements Expansion Projects	\$2,215,000	\$1,535,000	\$680,000	
Hinkle Reservoir Cover & Lining	34,586			\$34,586
Master Plan Capital Improvement Projects	2,255,129		2,255,129	
	6,083,240		6,083,240	
Total Designations as of June 30, 2010	\$10,587,955	\$1,535,000	\$9,018,369	\$34,586

Funding Source	Total
Total Capital Improvement Program Funding Sources	\$28,841,360
Total Capital Improvement Program	(18,253,405)
Projected Ending Balance, June 30, 2010	\$10,587,955
Future Improvements:	
Water Treatment Plant Hydraulics Improvements Expansion Projects	\$2,215,000
Hinkle Reservoir Cover & Lining	34,586
Master Plan Capital Improvement Projects	2,255,129
	6,083,240
Total future improvements after June 30, 2010	\$10,587,955

San Juan Water District
 FY 2009-2010 Budget Worksheets
 Wholesale Connection

Wholesale Connection Fees

Meter Size	Capacity Factor	2009	2010
3/4" Meter	0.60	\$319	\$337
1" Meter	1.00	\$531	\$560
1 1/2" Meter	2.00	\$1,062	\$1,121
2" Meter	3.20	\$1,699	\$1,793
3" Meter	6.40	\$3,398	\$3,585
4" Meter	10.00	\$5,309	\$5,602
6" Meter	25.00	\$13,273	\$14,004
8" Meter	36.00	\$19,113	\$20,166
10" Meter	58.00	\$30,793	\$32,490
12" Meter	86.00	\$45,659	\$48,175

Calculation:

CC Index @ May 2009	8,573.87
CC Index @ April 2008	8,126.30
Difference	447.57
% Change	5.51%

Note: these fees are indexed utilizing the 20 Cities Construction Cost Index (CCI) as recommended in the Financial Plan.

FY New Connections:

SJWD RSA	10
CHWD	25
FOWD	10
OVWC	24
Total	69
1/2 2009	35
1/2 2010	34
FY Estimate	\$10,867

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SAN JUAN WATER DISTRICT
Trial Balance - Combined Totals

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 Report: 01610A.rpt
 Company: SANJUAN

Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	Adjustment Balance
			Balance	Debit	Credit	Balance		
4151000001	01	CITRUS HEIGHTS WATER DI	0.00	0.00	2,478,927.00	2,478,927.00		
4151000002	01	CITY OF FOLSOM	0.00	0.00	369,364.00	369,364.00		
4151000003	01	FAIR OAKS WATER DISTRIC	0.00	0.00	1,622,473.00	1,622,473.00		
4151000004	01	ORANGEVALE WATER COMF	0.00	0.00	610,761.00	610,761.00		
4151000007	01	SACRAMENTO SUBURBAN W	0.00	0.00	312,895.00	312,895.00		
4151000008	01	GRANITE BAY GOLF CLUB	0.00	0.00	14,475.00	14,475.00		
4160000000	01	INTERDEPARTMENTAL SJSV	0.00	0.00	2,942,526.00	2,942,526.00		
4172000000	01	ANNEXATION	0.00	0.00	1,000.00	1,000.00		
4211500000	01	INTEREST ALLOCATED- OPE	0.00	0.00	68,000.00	68,000.00		
		Total Income	0.00	0.00	8,420,421.00	8,420,421.00		
5130100000	01	WATER RIGHTS FEES	0.00	11,000.00	0.00	11,000.00		
5131000000	01	BUREAU RECLAMATION CVF	0.00	94,340.00	0.00	94,340.00		
5131000001	01	ENVIRONMENTAL RESTORA	0.00	121,422.00	0.00	121,422.00		
5131500000	01	PCWA WATER	0.00	330,000.00	0.00	330,000.00		
5132000001	01	WATER FORUM RSA	0.00	0.00	0.00	0.00		
5132100000	01	PCWA & CHWD WHEELING C	0.00	178,559.00	0.00	178,559.00		
5132100009	01	WATER FORUM	0.00	29,196.00	0.00	29,196.00		
5132200000	01	BUREAU PUMPING (WAPA EI	0.00	82,102.00	0.00	82,102.00		
5132300000	01	ENERGY ASSESSMENTS/CO	0.00	2,000.00	0.00	2,000.00		
5211000000	01	SALARIES & FBS PUMP OPEI	0.00	106,593.00	0.00	106,593.00		
5214000000	01	TELEMETRY EXPENSES/ENE	0.00	420,000.00	0.00	420,000.00		
5221000010	01	MATERIALS EMERG POWER	0.00	20,000.00	0.00	20,000.00		
5239000000	01	OVERHEAD COST APPLIED	0.00	6,000.00	0.00	6,000.00		
5311000000	01	OPERATING SALARIES & FB	0.00	1,112,281.00	0.00	1,112,281.00		
5314000000	01	OPERATING CHEMICALS	0.00	622,500.00	0.00	622,500.00		
5323000000	01	MATERIALS - TREATMENT	0.00	258,750.00	0.00	258,750.00		
5323200000	01	EDUCATION/MEETINGS - TRI	0.00	8,000.00	0.00	8,000.00		
5323500000	01	LABORATORY	0.00	8,000.00	0.00	8,000.00		
5323600000	01	REGULATORY COMPLIANCE	0.00	21,000.00	0.00	21,000.00		
5324000000	01	ENERGY COST/FUEL	0.00	110,000.00	0.00	110,000.00		
5324500000	01	DISPOSAL & SEWER	0.00	3,500.00	0.00	3,500.00		
5324600000	01	TELEPHONE	0.00	6,500.00	0.00	6,500.00		
5324700000	01	DEPT OF WATER RESOURC	0.00	3,000.00	0.00	3,000.00		
5324800000	01	DEPT OF HEALTH SERVICES	0.00	20,000.00	0.00	20,000.00		
5325000000	01	PROPERTY LEASE	0.00	100.00	0.00	100.00		
5328000000	01	ALLOCATED COMPUTER CO	0.00	0.00	0.00	0.00		

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SAN JUAN WATER DISTRICT
Trial Balance - Combined Totals

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 Report: 01610A.rpt
 Company: SANJUAN

Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
532900000	01	OVERHEAD COST APPLIED	0.00	80,000.00	0.00	80,000.00		
541100000	01	SALARIES T & D SYS SUPER	0.00	133,559.00	0.00	133,559.00		
541170000	01	PERMITS, MATERIALS & SUP	0.00	1,400.00	0.00	1,400.00		
542220000	01	MATERIALS RESERVOIR/SUF	0.00	9,000.00	0.00	9,000.00		
542910000	01	ENERGY COST METERS/TEL	0.00	2,000.00	0.00	2,000.00		
544000000	01	COOP TRANS PL SALARIES/I	0.00	6,500.00	0.00	6,500.00		
544000000	01	COOP TRANS PL MATERIALS	0.00	4,000.00	0.00	4,000.00		
544010000	01	COOP TRANS PL SALARIES/I	0.00	6,500.00	0.00	6,500.00		
544010000	01	COOP TRANS PL MATERIALS	0.00	4,000.00	0.00	4,000.00		
545900000	01	OVERHEAD COST APPLIED	0.00	2,000.00	0.00	2,000.00		
551850000	01	SALARIES/FBS CONSERV GE	0.00	187,274.00	0.00	187,274.00		
551862000	01	CONSERVATION SUPPLIES &	0.00	1,500.00	0.00	1,500.00		
551862003	01	ASSOCIATION DUES & PERK	0.00	1,400.00	0.00	1,400.00		
551862500	01	CONSERVATION PROGRAMS	0.00	0.00	0.00	0.00		
551862521	01	SUPPLIES IB @ FAIRS	0.00	3,000.00	0.00	3,000.00		
551870000	01	CONSERVATION MISCELLAN	0.00	500.00	0.00	500.00		
551881000	01	IRRIGATION SYSTEMS WOR	0.00	1,100.00	0.00	1,100.00		
551895000	01	CONSERVATION TELEPHONI	0.00	600.00	0.00	600.00		
551925000	01	UNIV EXT PLANT LST/HOTLI	0.00	2,500.00	0.00	2,500.00		
551970000	01	WEL GARDEN SUPPLIES/MA	0.00	15,000.00	0.00	15,000.00		
551972040	01	WEL GARDEN EDUC SIGNS &	0.00	3,200.00	0.00	3,200.00		
551972060	01	WEL GARDEN GARDEN BRO	0.00	3,500.00	0.00	3,500.00		
551973000	01	WEL GARDEN GROUND MAI	0.00	18,264.00	0.00	18,264.00		
552000042	01	CONFERENCES & CONVENT	0.00	5,450.00	0.00	5,450.00		
555100000	01	SALARIES & FBS ENGINEERI	0.00	181,862.00	0.00	181,862.00		
555150000	01	SALARIES & FBS-Hydraulic Mo	0.00	0.11	0.11	0.00		
555208000	01	ENGINEERING OFFICE & SU	0.00	1,000.00	0.00	1,000.00		
555212000	01	ENGINEERING OUTSIDE SEF	0.00	10,000.00	0.00	10,000.00		
555220000	01	ENGINEERING EQUIPT MAIN	0.00	1,000.00	0.00	1,000.00		
555235000	01	ENGINEERING MEMBERSHIP	0.00	250.00	0.00	250.00		
555240000	01	ENGINEERING SUBS/BOOKS	0.00	200.00	0.00	200.00		
555249000	01	ENGINEERING COMPUTER S	0.00	12,000.00	0.00	12,000.00		
555270000	01	ENGINEERING EDUC/TRAIN I	0.00	3,000.00	0.00	3,000.00		
561100000	01	SALARIES & FBS ADMINISTR	0.00	721,655.00	0.00	721,655.00		
562050000	01	OFFICE SUPPLIES & PRINTIN	0.00	12,000.00	0.00	12,000.00		
562100000	01	POSTAGE	0.00	7,000.00	0.00	7,000.00		

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Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
5622100000	01	PUBLIC OUTREACH ACTIVITI	0.00	75,000.00	0.00	75,000.00		
5622500000	01	AD/PUBLICATIONS/NOTICES	0.00	5,000.00	0.00	5,000.00		
5623000000	01	OFFICE EQUIP & COMPUTEF	0.00	28,000.00	0.00	28,000.00		
5623500000	01	MEMBERSHIP/CERTIF RENE'	0.00	65,000.00	0.00	65,000.00		
5624000000	01	SUBSCRIPTIONS-BOOKS-TAI	0.00	3,000.00	0.00	3,000.00		
5624500000	01	BANK & COLLECTION SVC E'	0.00	14,000.00	0.00	14,000.00		
5625500000	01	STAFF EXPENSE	0.00	7,000.00	0.00	7,000.00		
5626200000	01	SAFETY TRAINING/TEST/DA1	0.00	1,200.00	0.00	1,200.00		
5627000000	01	MEETINGS/CONFERENCE/CC	0.00	17,000.00	0.00	17,000.00		
5627500000	01	AUDITING & CONSULTING	0.00	71,500.00	0.00	71,500.00		
5627600000	01	ADMIN-ACCTNG TEMPORAR'	0.00	5,000.00	0.00	5,000.00		
5628500000	01	TELEPHONE	0.00	9,000.00	0.00	9,000.00		
5629000000	01	UTILITIES-SEWER-DISPOSAL	0.00	6,000.00	0.00	6,000.00		
5631000000	01	INSURANCE-LIABILITY & PRC	0.00	48,000.00	0.00	48,000.00		
5640000000	01	RETIREE BENEFIT, HEALTH	0.00	262,500.00	0.00	262,500.00		
5670000000	01	BUILDING & GROUNDS	0.00	15,000.00	0.00	15,000.00		
5672000000	01	ENERGY COST	0.00	10,000.00	0.00	10,000.00		
5672200000	01	SECURITY MONITORING	0.00	2,000.00	0.00	2,000.00		
5672500000	01	OTHER MAINTENANCE	0.00	3,000.00	0.00	3,000.00		
5680000000	01	MAINTENANCE-VEHICLE	0.00	2,000.00	0.00	2,000.00		
5688510000	01	LEGAL PROFESSIONAL EXPF	0.00	96,000.00	0.00	96,000.00		
5689000000	01	DIRECTOR: LYLE N. HOAG	0.00	32,500.00	0.00	32,500.00		
5689990000	01	ADMIN/GEN APPLD COST (CI	0.00	0.00	15,000.00	-15,000.00		
5710010000	01	DEPRECIATION APPLD COS1	0.00	0.00	5,000.00	-5,000.00		
		Total Expenses	0.00	5,794,757.11	20,000.11	5,774,757.00		

STAFF REPORT

To: Board of Directors
From: Mary Morris, Finance and Administrative Services Manager
Date: June 24, 2009
Subject: Proposed Fiscal Year 2009-2010 Budget for Retail Non-Operating, Operations and Capital Improvement Program

Background

At the June 10, 2009 Board of Directors' Meeting, the Board requested some revisions to the Proposed Fiscal Year 2009-2010 Budget for Retail Non-Operating Activities, Operations and Capital Improvement Program.

Current Status

The budget worksheets are attached for review and reference. Staff has updated the projected actual information based upon a new method of estimating year-end costs that now includes May 2009 actual information. The following revisions have been incorporated into the budget:

- Merit increases and incentive awards have been removed \$25,377;
- Potential promotions have been included to account for certification exams \$3,041;
- Benefit updates have been made to reflect updated insurance and CalPERS rates \$18,308 (making the prepayment this year would not be advisable since it would be calculated on a higher amount due to no COLA, removal of merits and incentive awards, therefore the discount rate has been removed);
- Engineering services have been reduced by \$37,226;
- Actual debt service payment has been updated with final numbers and increased by \$342,188 (payment is higher this year and lower for the next 3 years); and
- Capital costs have been appropriately allocated between wholesale and retail.

A 7% and 9% increase package have been included for discussion.

Budget Impact

With balanced budgets, the District will be able to accomplish its goals and objectives for the coming year. The District will continue to monitor information on Property Taxes and any potential Prop 1A borrowing and incorporate changes into the financial plan.

Staff Recommendation

This item is being provided to the Board of Directors for consideration of adopting Resolution No. 09-16 for the FY 2009-2010 Retail Rates and Non-Operating, Operating and Capital Budgets.

STAFF REPORT

To: Board of Directors
From: Mary Morris, Finance and Administrative Services Manager
Date: June 24, 2009
Subject: Proposed Fiscal Year 2009-2010 Budget for Retail Non-Operating, Operations and Capital Improvement Program

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 Company: SANJUAN

Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
411500000	02	RESIDENTIAL METERED	0.00	0.00	7,567,122.00	7,567,122.00		
412000000	02	BUSINESS/COMMERCIAL ME	0.00	0.00	1,101,080.00	1,101,080.00		
413000000	02	METER RENTAL/PERMITS/CC	0.00	0.00	13,000.00	13,000.00		
421050000	02	FIRE SERVICE	0.00	0.00	26,000.00	26,000.00		
421060000	02	RECONNECTS & PENALTIES	0.00	0.00	6,800.00	6,800.00		
421070000	02	LATE FEE	0.00	0.00	33,128.00	33,128.00		
421080000	02	CHANGE OF SERVICE	0.00	0.00	100.00	100.00		
421150000	02	INTEREST ALLOCATED- OPE	0.00	0.00	40,000.00	40,000.00		
421200000	02	GRANT REVENUE	0.00	0.00	50,000.00	50,000.00		
		Total Income	0.00	0.00	8,837,230.00	8,837,230.00		
513200000	02	PURCHASE TREATMENT WA	0.00	2,942,526.00	0.00	2,942,526.00		
513200001	02	WATER FORUM RSA	0.00	13,650.00	0.00	13,650.00		
521000000	02	SYSTEM SUPERVISION SAL	0.00	68,447.00	0.00	68,447.00		
521400000	02	TELEMETRY EXPENSES/ENE	0.00	95,000.00	0.00	95,000.00		
522100002	02	MATERIALS ARC	0.00	3,000.00	0.00	3,000.00		
522300008	02	AIR QUALITY PERMITS	0.00	4,000.00	0.00	4,000.00		
523900000	02	OVERHEAD COST APPLIED	0.00	4,500.00	0.00	4,500.00		
541100000	02	SALARIES T & D SYS SUPER	0.00	1,128,028.00	0.00	1,128,028.00		
541130000	02	MEETINGS, EDUCATION & TR	0.00	15,000.00	0.00	15,000.00		
541150000	02	OFFICE EQUIP/SOFTWARE/A	0.00	6,000.00	0.00	6,000.00		
541170000	02	PERMITS, MATERIALS & SUP	0.00	40,000.00	0.00	40,000.00		
541410000	02	COUNTY ENCROACHMENT F	0.00	5,000.00	0.00	5,000.00		
542100002	02	MAINTENANCE MATERIALS	0.00	175,000.00	0.00	175,000.00		
542150005	02	SPOILS PROCESSING VEND	0.00	7,000.00	0.00	7,000.00		
542220001	02	MATERIALS RESERVOIR/SUF	0.00	6,000.00	0.00	6,000.00		
542230000	02	SALARIES MAINT SLUDGE B	0.00	25,000.00	0.00	25,000.00		
542910000	02	ENERGY COST METERS/TEL	0.00	1,600.00	0.00	1,600.00		
544010005	02	COOP TRANS PL VENDORS	0.00	400.00	0.00	400.00		
5444000099	02	VEH/MNT MATERIALS OTHE	0.00	82,000.00	0.00	82,000.00		
544800000	02	EQUIPMENT MAINTENANCE	0.00	25,000.00	0.00	25,000.00		
545000000	02	VEH/EQ APPLIED COST (CRE	0.00	0.00	60,000.00	-60,000.00		
545900000	02	OVERHEAD COST APPLIED	0.00	40,000.00	0.00	40,000.00		
551100000	02	SALARIES & FBS CUSTOMER	0.00	390,140.00	0.00	390,140.00		
551150000	02	TEMPORARY PERSONNEL S	0.00	2,400.00	0.00	2,400.00		
551400000	02	POSTAGE	0.00	25,025.00	0.00	25,025.00		
551500000	02	BILLING SERVICES	0.00	73,175.00	0.00	73,175.00		

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Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning	Period Activity		Ending		Adjustment
			Balance	Debit	Credit	Balance	Adjustment	Balance
5515000010	02	BANK SERVICE CHARGES	0.00	30,000.00	0.00	30,000.00		
5516000000	02	CUSTOMER BILLING SUPPLI	0.00	500.00	0.00	500.00		
5516100000	02	ACCOUNTS RECEIVABLE PR	0.00	12,650.00	0.00	12,650.00		
5517000010	02	SOFTWARE/HWD MAINTENA	0.00	35,000.00	0.00	35,000.00		
5518500000	02	SALARIES/FBS CONSERV GE	0.00	309,164.00	0.00	309,164.00		
5518610000	02	CONSERVATION EDUC & TR	0.00	1,380.00	0.00	1,380.00		
5518620000	02	CONSERVATION SUPPLIES &	0.00	10,200.00	0.00	10,200.00		
5518620035	02	ASSOCIATION DUES & PERK	0.00	18,500.00	0.00	18,500.00		
5518625000	02	CONSERVATION PROGRAMS	0.00	128,705.00	0.00	128,705.00		
5518700000	02	CONSERVATION MISCELLAN	0.00	400.00	0.00	400.00		
5518950000	02	CONSERVATION TELEPHONI	0.00	2,000.00	0.00	2,000.00		
5550900000	02	ENGINEERING CELLULAR PH	0.00	600.00	0.00	600.00		
5551000000	02	SALARIES & FBS ENGINEERI	0.00	382,604.00	0.00	382,604.00		
5552080000	02	ENGINEERING OFFICE & SUF	0.00	2,995.00	0.00	2,995.00		
5552120000	02	ENGINEERING OUTSIDE SEF	0.00	10,000.00	0.00	10,000.00		
5552200000	02	ENGINEERING EQUIPT MAIN	0.00	3,050.00	0.00	3,050.00		
5552350000	02	ENGINEERING MEMBERSHIP	0.00	750.00	0.00	750.00		
5552400000	02	ENGINEERING SUBS/BOOKS	0.00	400.00	0.00	400.00		
5552450000	02	REPLACEMENTS FURN/EQUI	0.00	2,850.00	0.00	2,850.00		
5552490000	02	ENGINEERING COMPUTER S	0.00	8,640.00	0.00	8,640.00		
5552700000	02	ENGINEERING EDUC/TRAIN I	0.00	5,850.00	0.00	5,850.00		
5611000000	02	SALARIES & FBS ADMINISTR	0.00	616,392.00	0.00	616,392.00		
5620000000	02	OFFICE EXPENSE	0.00	9,000.00	0.00	9,000.00		
5621000000	02	POSTAGE	0.00	6,000.00	0.00	6,000.00		
5622100000	02	PUBLIC OUTREACH ACTIVITI	0.00	77,200.00	0.00	77,200.00		
5622500000	02	AD/PUBLICATIONS/NOTICES	0.00	3,000.00	0.00	3,000.00		
5623000000	02	OFFICE EQUIP & COMPUTEF	0.00	25,000.00	0.00	25,000.00		
5623500000	02	MEMBERSHIP/CERTIF RENE'	0.00	14,000.00	0.00	14,000.00		
5624000000	02	SUBSCRIPTIONS-BOOKS-TA	0.00	2,000.00	0.00	2,000.00		
5624500000	02	BANK & COLLECTION SVC E'	0.00	13,000.00	0.00	13,000.00		
5625500000	02	STAFF EXPENSE	0.00	7,000.00	0.00	7,000.00		
5626200000	02	SAFETY TRAINING/TEST/DA	0.00	6,000.00	0.00	6,000.00		
5627000000	02	MEETINGS/CONFERENCE/CC	0.00	13,000.00	0.00	13,000.00		
5627500000	02	AUDITING & CONSULTING	0.00	51,500.00	0.00	51,500.00		
5627600000	02	ADMIN-ACCTNG TEMPORAR'	0.00	5,000.00	0.00	5,000.00		
5628500000	02	TELEPHONE	0.00	20,000.00	0.00	20,000.00		

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Periods: 01-10 Through 12-10 As of: 9/17/2009 Ledger ID: BUDGET

Account	Subaccount	Description	Beginning Balance	Period Activity		Ending Balance	Adjustment	Adjustment Balance
				Debit	Credit			
5629000000	02	UTILITIES-SEWER-DISPOSAL	0.00	5,000.00	0.00	5,000.00		
5631000000	02	INSURANCE-LIABILITY & PRC	0.00	60,000.00	0.00	60,000.00		
5632000000	02	INSURANCE-DAMAGE PAYMI	0.00	2,000.00	0.00	2,000.00		
5640000000	02	RETIREE BENEFIT, HEALTH	0.00	262,500.00	0.00	262,500.00		
5672000000	02	ENERGY COST	0.00	4,000.00	0.00	4,000.00		
5672200000	02	SECURITY MONITORING	0.00	2,000.00	0.00	2,000.00		
5672500000	02	OTHER MAINTENANCE	0.00	25,000.00	0.00	25,000.00		
5672800000	02	MATERIALS	0.00	1,000.00	0.00	1,000.00		
5680000000	02	MAINTENANCE-VEHICLE	0.00	500.00	0.00	500.00		
5682000000	02	RADIOS AND PAGERS	0.00	200.00	0.00	200.00		
5683000000	02	SHOP OFFICE SUPPLIES	0.00	5,000.00	0.00	5,000.00		
5683500000	02	REPLACEMENTS SMALL TOC	0.00	5,000.00	0.00	5,000.00		
5684500000	02	REPLACEMENTS SUPPLIES	0.00	8,000.00	0.00	8,000.00		
5685500000	02	REPLACEMENTS SAFETY EC	0.00	3,000.00	0.00	3,000.00		
5686501000	02	REPLACEMENTS APPLIED C	0.00	0.00	20,000.00	-20,000.00		
5688510000	02	LEGAL PROFESSIONAL EXP	0.00	30,855.00	0.00	30,855.00		
5689000000	02	DIRECTOR: LYLE N. HOAG	0.00	32,500.00	0.00	32,500.00		
5689900000	02	INVENTORY APPLIED COST(0.00	0.00	50,000.00	-50,000.00		
5689990000	02	ADMIN/GEN APPLD COST (C	0.00	0.00	220,000.00	-220,000.00		
5710010000	02	DEPRECIATION APPLD COS	0.00	0.00	5,000.00	-5,000.00		
5800000000	02	COP PRIN/INTEREST EXPEN	0.00	1,034,375.00	0.00	1,034,375.00		
5860000000	02	COP AMORTIZATION EXPEN	0.00	13,268.00	0.00	13,268.00		
		Total Expenses	0.00	8,506,419.00	355,000.00	8,151,419.00		

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Account	Subaccount	Description	Beginning	Period Activity		Ending	Adjustment	
			Balance	Debit	Credit	Balance	Adjustment	Balance
6100050000	00	COMMUNICATIONS SITE REN	0.00	51,239.00	0.00	51,239.00		
6100100000	00	COTP SMUD REBATE	0.00	30,000.00	0.00	30,000.00		
6100500000	00	DISCOUNTS EARNED	0.00	700.00	0.00	700.00		
6101000000	00	EXPENSE RECOVERY	0.00	50,000.00	0.00	50,000.00		
6101500000	00	SALE OF SURPLUS	0.00	5,000.00	0.00	5,000.00		
6102000000	00	MISCELLANEOUS	0.00	3,000.00	0.00	3,000.00		
6200500000	00	INTEREST REVENUE B/A	0.00	837,689.00	0.00	837,689.00		
6300510000	00	TAXES & ASSESSMENTS M &	0.00	1,700,000.00	0.00	1,700,000.00		
6357000000	00	CAP FACIL FEE-MTR SZ/RET.	0.00	124,997.00	0.00	124,997.00		
6360000000	00	CONNECTION/WHOLESALE	0.00	10,852.00	0.00	10,852.00		
6423670000	00	SPEC DIST CAVITT STALLMA	0.00	1,074.00	0.00	1,074.00		
6500000000	00	COP PYMTS FROM OTHER R	0.00	1,486,788.00	0.00	1,486,788.00		
7102500000	00	E D A LOAN INTEREST EXPE	0.00	30,087.00	0.00	30,087.00		
7102550000	00	CEC LOAN INTEREST EXPEN	0.00	6,188.00	0.00	6,188.00		
7103000000	00	C.O.P. FINANCING CORP EXF	0.00	5,000.00	0.00	5,000.00		
7103500000	00	C.O.P. INTEREST EXPENSE	0.00	3,028,582.00	0.00	3,028,582.00		
7104000000	00	C.O.P./98 BOND ADMINISTRA	0.00	5,000.00	0.00	5,000.00		
7105000000	00	C.O.P. AMORTIZATION EXPE	0.00	15,752.00	0.00	15,752.00		
7108000000	00	INVESTMENT MANAGEMENT	0.00	10,000.00	0.00	10,000.00		
7300000000	00	SALES TAX	0.00	9,000.00	0.00	9,000.00		
7320000000	00	SGA/RWA/WATER FORUM	0.00	32,000.00	0.00	32,000.00		
7400000000	00	PRELIMINARY PROJECTS/ST	0.00	0.00	0.00	0.00		
7500410000	00	LAFCO ASSESSMENTS	0.00	4,000.00	0.00	4,000.00		
		Total Expenses	0.00	7,446,948.00	0.00	7,446,948.00		