



Budget

FY 2015-2016

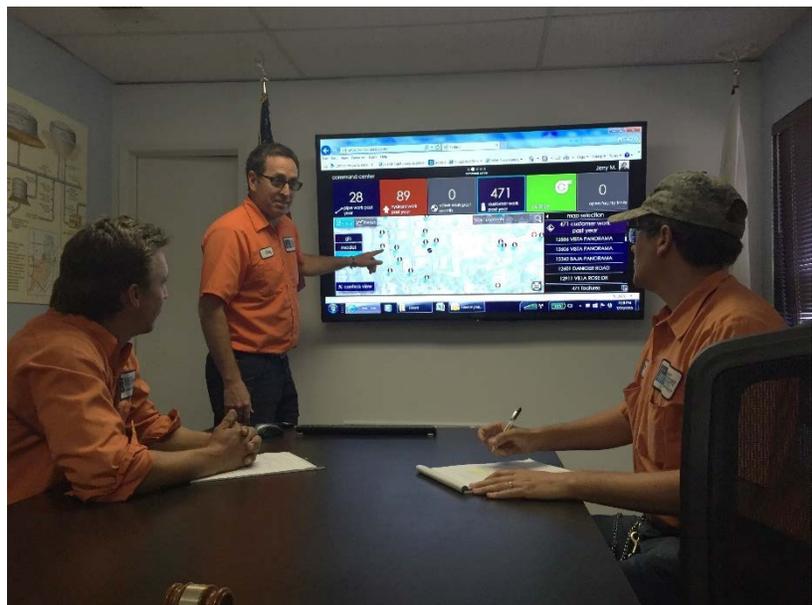


TABLE OF CONTENTS

TRANSMITTAL

Executive Summary i-ix

BUDGETS

Wholesale Zone Operating Budget 1-14

Retail Zone Operating Budget 15-28

Wholesale Zone Capital Improvement Budget 29-32

Retail Zone Capital Improvement Budget 33-36

ORGANIZATION

Organizational Chart 37

Executive Summary

June 18, 2015

Honorable Board of Directors:

We are pleased to present to you a balanced budget for the East Orange County Water District, however, the use of district reserves as well as rate increases will be necessary to provide sufficient revenues to meet the District's reserve policy and implement the operating and capital improvement priorities the Board has authorized through the Strategic Planning process and the Master Plan Update process.

The budget for the East Orange County Water District (EOCWD) includes an \$8,423,555 operating budget and a \$2,880,750 capital improvements budget for a total budget of \$11,304,305. The size of these budgets is indicative of the breath, depth, and diversity of services, projects, and activities undertaken by the East Orange County Water District to ensure public health and safety and quality of life, through the provision of excellent operations services and timely and prudent infrastructure maintenance.

The following table summarizes the budget; detailed budget data is included in the pages following this summary:

	Adopted Budget FY 2014/15	Proposed FY 2015/16 Budget	Increased (Decreased) Cost (\$)	% Change Increase (Decrease)
<u>REVENUES</u>				
WZ OPERATIONS	\$6,579,155	\$4,498,422	(\$2,080,733)	(31.6)
WZ CIP	192,427	394,652	202,225	105.1
RZ OPERATIONS	1,844,400	2,070,300	225,900	12.3
RZ CIP	590,950	1,774,000	1,183,050	200.2
WZ/RZ Reserves	2,097,373	2,285,348	187,975	(8.2)
TOTAL	\$11,304,305	\$11,022,722	(\$281,583)	(2.5)
<u>EXPENDITURES</u>				
WZ OPERATIONS	\$6,579,155	\$4,498,422	(\$2,080,733)	(31.6)
WZ CIP	2,074,000	2,680,000	606,000	29.2
RZ OPERATIONS	1,844,400	2,070,300	225,900	12.3
RZ CIP	806,750	1,774,000	967,250	119.9
TOTAL	\$11,304,305	\$11,022,722	(\$281,583)	(2.5)

This document is consistent with the Board's direction to be frugal with customer funds, to provide a high level of customer service, to be proactive in seeking long-term financial stability and to maintain the system in a state of repair consistent with good industry practices.

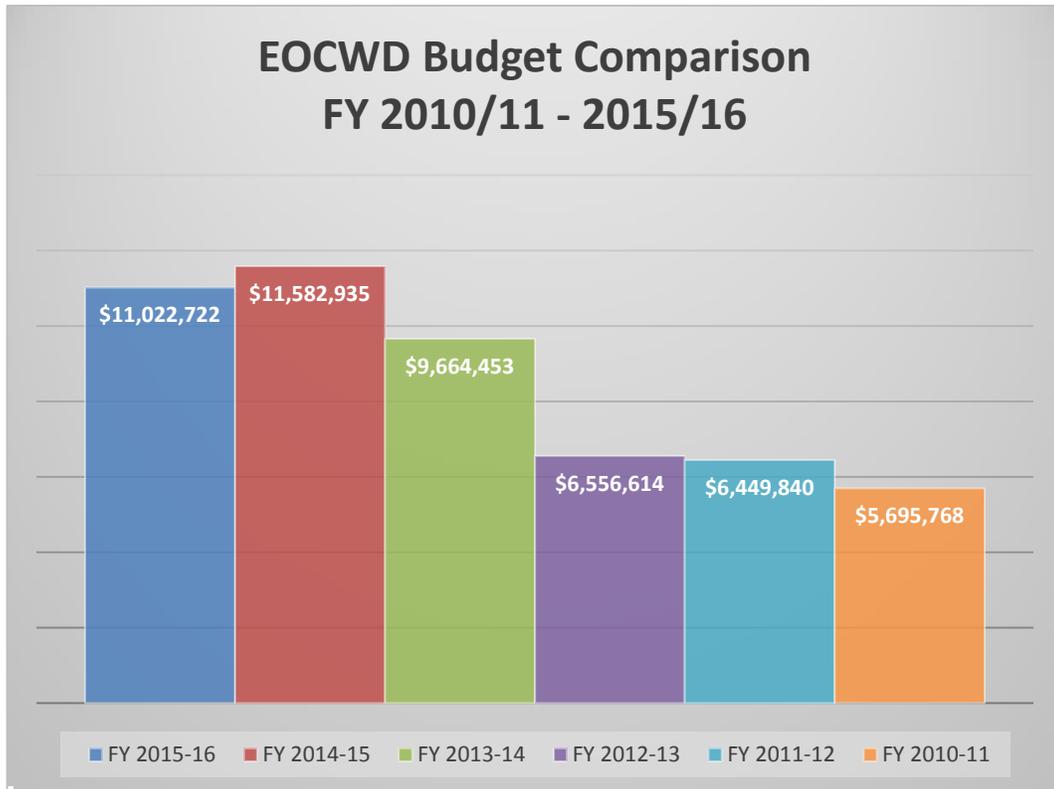
This budget has been prepared with the following information:

1. The WZ Operating Budget decreased by \$2,080,733 (32%) primarily due to a decrease in water sales. Several important cost increases do occur: MET's Tier 1 Treated Rate goes from \$923/AF to \$942/AF. The associated fixed fees charged by MET/MWDOC are also increasing from a total of \$569,135 to \$653,950 (15%). This budget also provides for the addition of a field operations employee (WZ is responsible for approximately ½ of the associated cost).
2. The WZ Capital Improvement Budget increased by \$606,000 primarily due to costs associated with the potential for extensive roof repairs needed at the Peters Canyon (6 MG) reservoir.
3. The RZ Operating Budget increased by \$225,900 (12%) primarily due to increased utilities, maintenance and operations costs (the RZ pays for ½ of the cost of the new field operations employee).
4. The RZ Capital Improvement Budget increased by \$967,250 (119%) due to the projects identified as part of the Master Plan Update condition assessment.
5. The total authorized staffing for FY 2014-15 will be 7.5 employees. The Staffing level has been increased by one full-time field operations position.

Historic Comparison

The chart below gives a historical comparison of EOCWD's budgeted spending plans (operating and capital budgets) over a period of years inclusive of the proposed FY 2015-16 budget. Wholesale Zone (WZ) water purchases are the source of most of the budget increases, which were due to increased water sales and an increase in the cost of imported water. In 2010, an acre-foot of imported water purchased through MET/MWDOC was \$704, on January 1, 2016, it will be \$942/AF an increase of 34%. Increases in MET fixed charges have also been significant; the Ready to Serve charge has increased from \$68,000 in 2010 to \$243,250 in 2016 – a 358% increase. The cost of groundwater, the major source of supply for the Retail Zone (RZ) has also increased significantly and is poised to continue doing so – one acre-foot of groundwater was \$265 in 2010, this year it will rise to \$322 this fiscal year, a 22% increase.

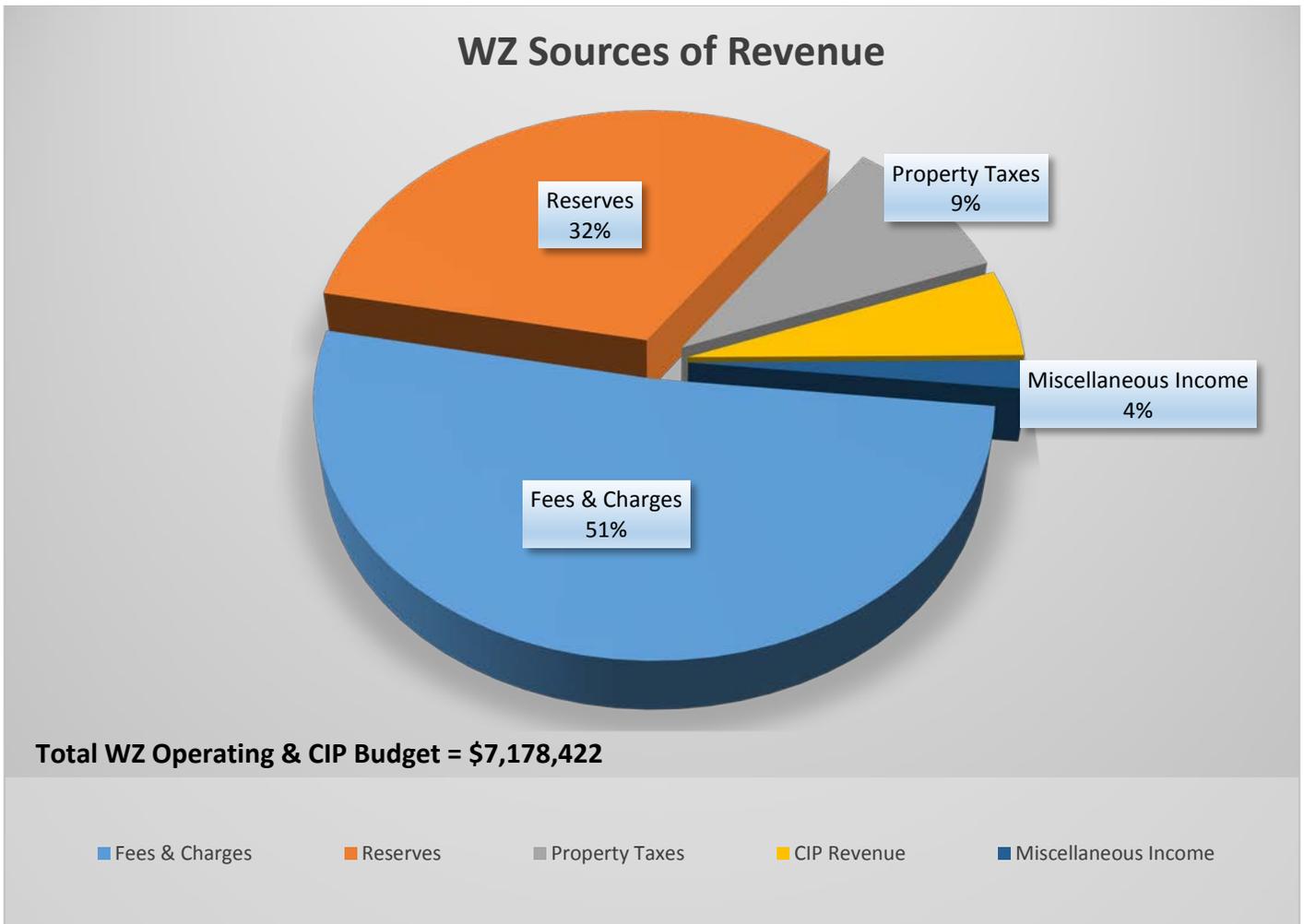
EOCWD has undertaken an extensive Capital Improvement Program designed to provide safe, clean drinking water, preserve, maintain and enhance the District's assets, and pursue financial stability. Most of the projects identified in the EOCWD WZ and RZ Capital Improvement Plans have been carried forward from the prior year, however one large repair project at the Peters Canyon Reservoir comprises the majority of the WZ CIP increase.



Revenues by Source - WZ

The Wholesale Zone (WZ) receives its revenues from a variety of sources. The pie chart below reflects EOCWD's primary source of funding for District activities. Predominately, 51% (\$3,690,402) comes from Fees & Charges assessed for the water EOCWD provides. The second highest source of funding (32% or \$2,285,348) is the use of Reserves to fund the CIP. A portion of Ad Valorem Taxes (9% or 678,500) EOCWD receives from property owners comprises the third largest source of revenue. Miscellaneous revenue comprised of CIP Revenue (\$394,652) comprises, Lease Payments and Miscellaneous Income comprise the balance (4% or \$129,520)

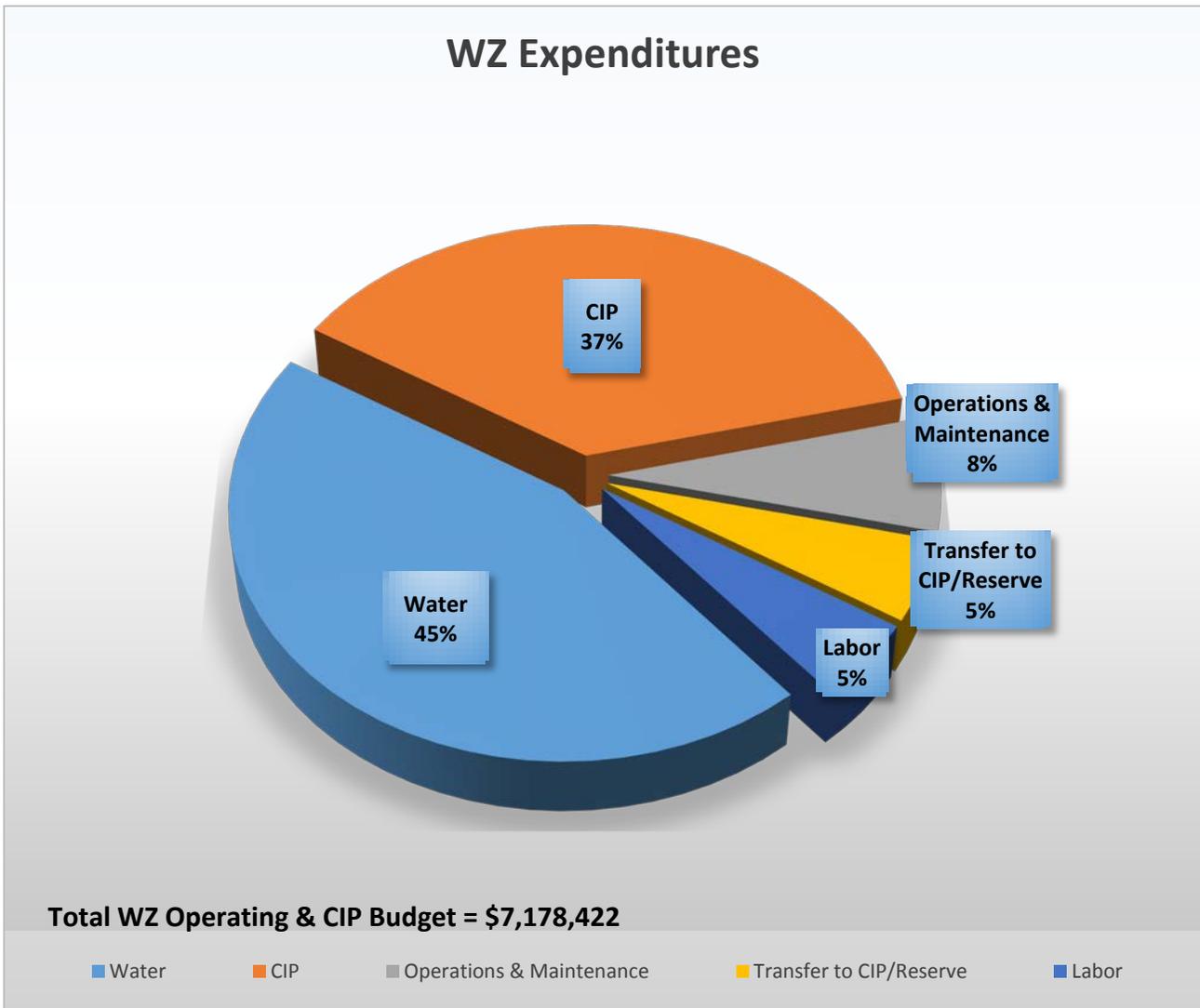
Primary Revenues by Source:



Expenses - WZ

The purchase of water comprises 45% (\$3,228,875) of the budgeted expenditures for the WZ. The remaining expenditures are the CIP 37% (\$2,680,000), Operations & Maintenance (8% or \$530,145), Labor (5% or \$361,450) and transfers to the CIP/Reserve (5% or 377,952).

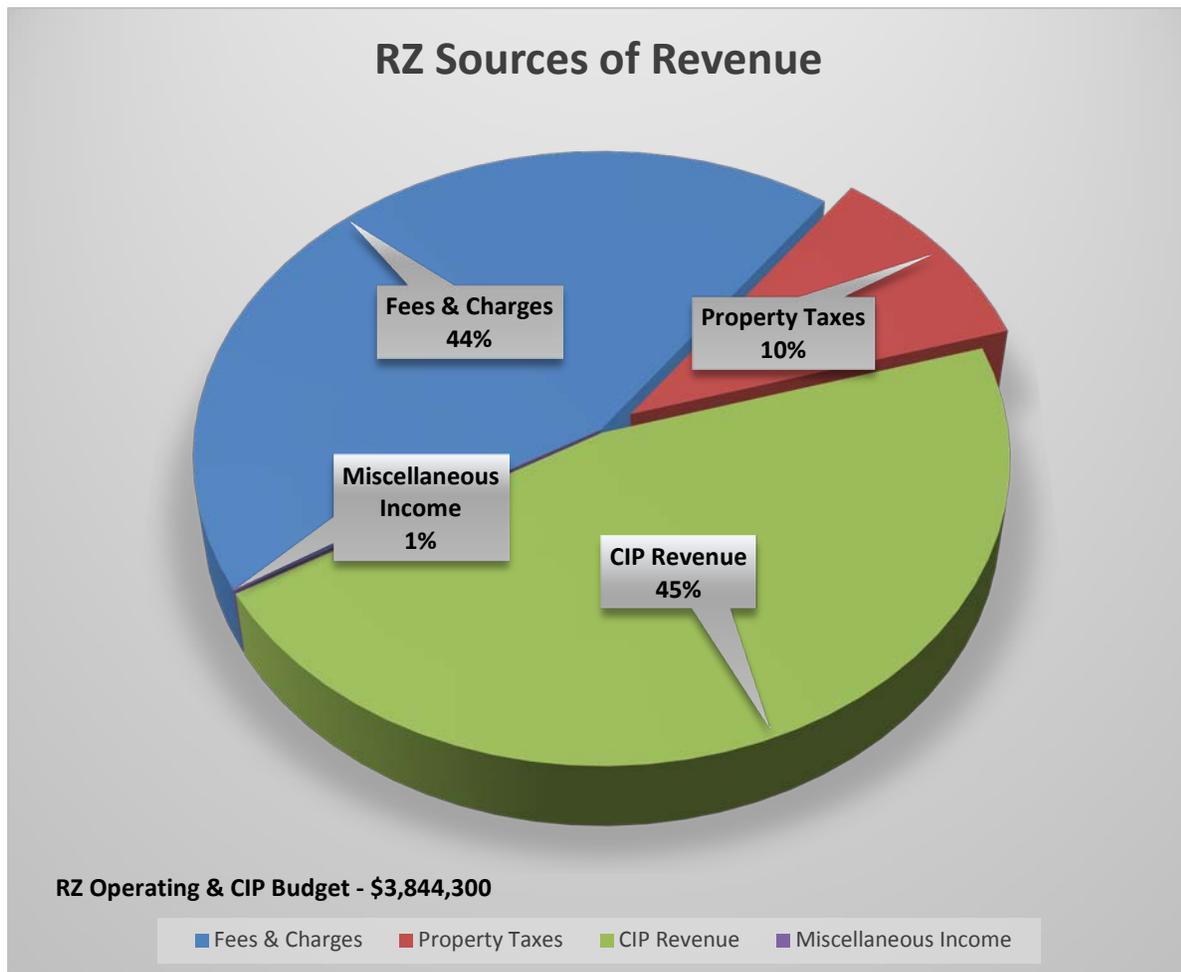
Primary Expenditures:



Revenues by Source - RZ

The Retail Zone (WZ) receives its revenues from a variety of sources. The pie chart below reflects EOCWD's primary source of funding for District activities. The largest source of revenue is CIP Revenue (45% or \$1,774,000) with almost half derived from this source; these funds will pay for the entire CIP expenses. Fees & Charges assessed to retail customers comprise the other almost half of the RZ revenue (44% or \$1,668,130). The third highest source of funding is derived from a portion of the Ad Valorem Taxes (10% or 397,590) EOCWD receives from property owners. Miscellaneous revenue comprised of Interest and Miscellaneous Income comprise the balance (1% or \$4,580).

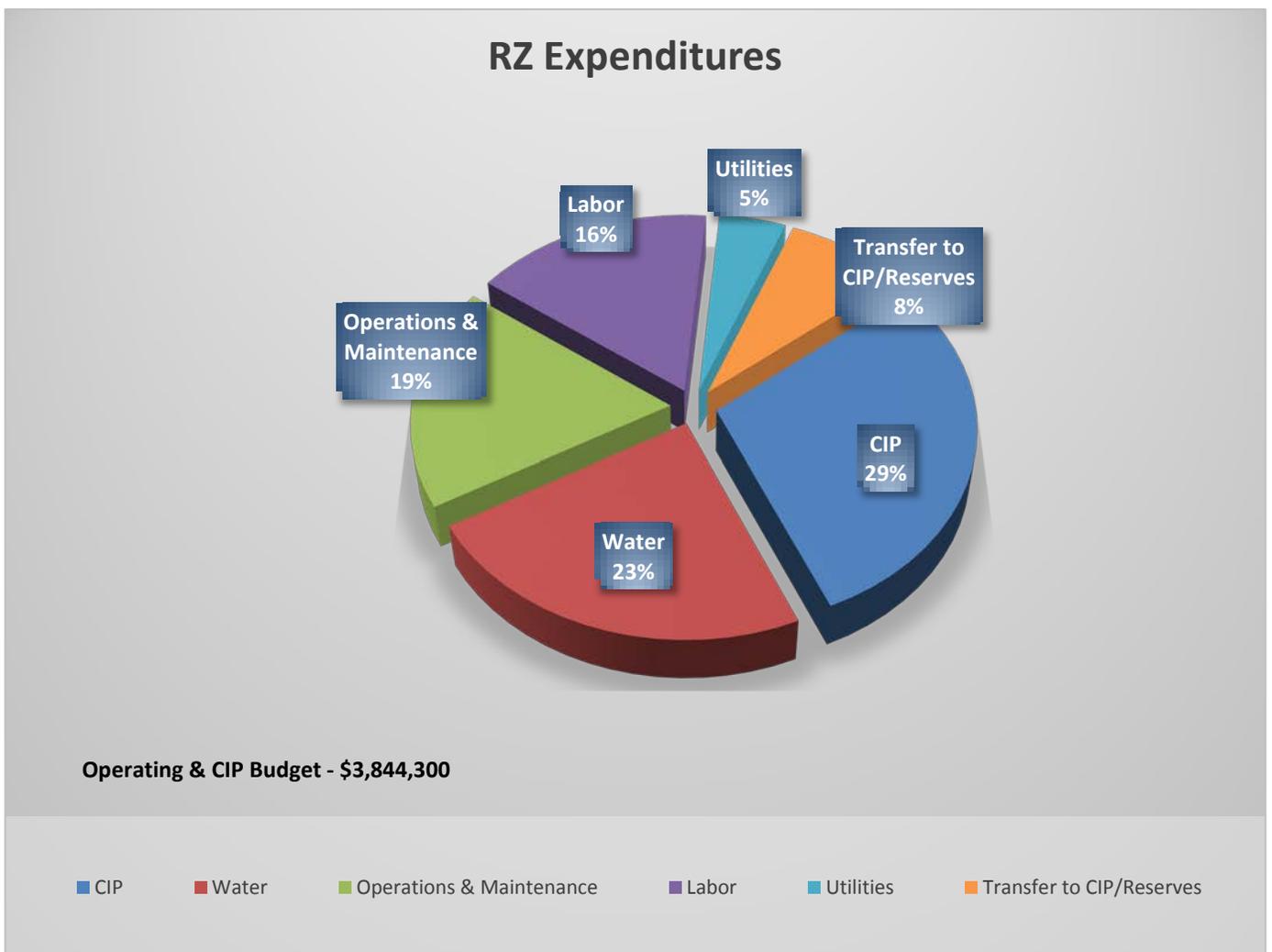
Primary Revenues by Source:



Expenses - RZ

Because of the drought, the purchase of water will only comprise 13% (\$517,850) of the budgeted expenditures for the RZ Operating Budget; the Capital Improvement Budget at \$1,774,000 or 46% of the budget is the largest expense. Operations & Maintenance costs are expected to take 16% (\$613,420) of the budget while Labor totals 12% or \$454,030. Utilities (\$135,000 or 4%) and Transfer to CIP/Reserves (\$350,000 or 9%) comprise the other elements of this budget.

Primary Expenditures:



Future Issues Facing EOCWD:

There are a number of issues that could affect East Orange County Water District's fiscal picture:

- Water sales – and the associated revenues - are expected to decline due to the severe drought being experienced in California; a rate study is underway to determine the best way to stabilize district finances with the least impact to the customer.
- Long-Term Debt will be needed to fund some improvements.
- Energy costs are projected to increase up to 30% in the next two years.
- The ability to attract and retain personnel is becoming increasingly difficult due to non-competitive pay and benefits issues. Training field personnel can take up to two years to be qualified to operate the system; frequent retraining causes a loss of productivity and burn-out in supervisory personnel.

Due to the Board's fiscal vigilance, EOCWD is not facing future financial liability issues such as unfunded CalPERS retirement liability or retiree medical care liability, in fact, the employer-funded portion of PERS decreased from 8% to 6% in 2015.

Major Changes to District Mission

The District was founded in 1961 to provide imported water to the East Orange/Tustin Foothill area. In 1985, its mission was expanded to provide retail water service to the Panorama Heights unincorporated area. In February 2014, the District submitted an application to the Orange County Local Area Formation Commission (OCLAFCO) for the purpose of acquiring Orange County Sanitation District's Local Sewer Area #7 and creating the Wastewater Zone (WWZ). Acquisition of the local sewers would be an important step forward to increasing the District's financial stability and achieving some administrative and overhead economies of scale that would be shared between the WZ and RZ water zones and the wastewater zone.

Review and Approval Process

This budget was reviewed by the Finance Committee over a three month period commencing March 3, 2015 and culminated on June 15, 2015 when they recommended the proposed budget for approval by the Board; the Board subsequently approved the budget on June 18, 2015.

Wholesale Zone Operations

Budget for FY 2015–2016



EAST ORANGE COUNTY WATER DISTRICT

**WHOLESALE OPERATING BUDGET
FY 2015-16**

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2015-16**

Account	Title	PROPOSED BUDGET 15/16	PROJECTED 2014-15	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
RECEIPTS						
4001-10	Water sales	2,494,800	4,866,100	4,900,985	6,243,541	5,994,399
4150-10	Meter Charge	2,200	2,200	2,961	2,410	2,812
4202-10	Late charge	100	60	50	105	165
4110-10	New Connection Fees	1,000	2,300	16,136	10,745	59,567
4101-10	MWDOC Connections Charge	226,000	218,200	212,050	174,897	150,481
4102-10	MET-MWDOC Readiness to serve recovery	243,250	216,600	222,000	203,925	186,522
4104-10	MET-MWDOC Choice-W/	80,025	8,377	8,377	1,141	-
4103-10	MET-MWDOC Capacity charge recovery	184,700	150,400	135,085	108,470	108,684
4111-10	EOCWD Reserve Fund Charge	302,079	228,700	228,700	209,344	-
4112-10	EOCWD Readiness to Serve Charge	156,248	57,200	57,170	51,921	-
4901-10	Reimbursed expenses-IR ¹	-	(6,300)	(25,000)	27,390	34,231
4203-10	Refunds	-	11,800	-	-	-
4603-10	Interest earned-LAIF	4,200	4,200	3,409	5,481	2,696
4604-10	Interest earned - Raymond James	16,700	16,700	16,732	17,798	5,576
4701-10	Taxes-secured	590,000	571,200	585,000	575,772	541,438
4702-10	Taxes-unsecured	20,000	27,300	15,000	26,096	20,668
4703-10	Taxes-supplemental roll	10,000	14,100	5,000	13,449	7,070
4704-10	Taxes-prior years	6,900	6,900	15,000	7,886	16,138
4706-10	Taxes - homeowner subvention	3,300	3,300	4,000	-	4,686
4707-10	Taxes-public utility	8,300	8,300	10,000	-	10,511
4708-10	Taxes- Tustin RDA Taxes	40,000	40,000	40,000	50,562	24,075
4709-10	Taxes-miscellaneous	-	-	-	-	45,117
	Subtotal Propety Taxes	678,500	671,100	674,000	673,765	669,704
4601-10	Rent income-Cingular (AT&T)	56,000	55,000	55,000	52,946	54,607
4602-10	Rent income-Crown Castle (Mountain Union)	52,020	79,800	51,000	47,034	43,871
4605-10	AMP Sale proceeds - RPOI distributions	-	20,000	20,000	976	-
4690-10	Miscellaneous income	600	600	500	600	36,900
8900-0001-1	Gain or (loss) on sale of assets	-	-	-	-	-
	TOTAL WHOLESALE OPERATING FUND RECEIPTS	4,498,422	6,603,037	6,579,155	7,832,490	7,350,212
	Increase over prior year's budget			-31.6%		

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2015-16
EXPENDITURES**

	Budget 2015-16	PROJECTED 2014-15	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5001-10 Water purchases-EOCF#2 OC43	499,000	915,200	1,473,786	1,461,213	1,063,121
5002-10 Water purchases-EOCF#2 OC48	748,500	1,426,500	979,199	1,792,680	1,626,064
5003-10 Water purchases-OC70	1,247,400	2,517,600	2,447,999	2,982,517	3,285,698
5004-10 MET-MWDOC Choice Budget	80,025	11,500	8,377	-	-
5290-10 AMP-FAP lease	-	-	-	15,000	14,000
5005-10 MET-MWDOC Readiness to serve charge	243,250	211,500	222,000	203,925	181,399
5006-10 MET-MWDOC Capacity charge	184,700	150,300	135,085	108,470	108,684
5007-10 MWDOC Retail Service Connection Fee	226,000	218,200	212,050	175,991	152,739
5140-10 Utility- SCADA RTU	2,600	1,900	2,600	2,060	2,144
5160-10 Small tools	3,600	3,500	3,500	3,480	2,016
5144-10 Gasoline, oil & diesel fuel	5,000	3,800	5,413	3,463	4,291
5170-10 Regulatory Permits	7,000	5,500	5,000	3,605	3,214
5120-10 Water quality testing	25,500	25,000	25,000	12,710	20,755
5122-10 SCADA Replacements / Upgrades	10,000	100	9,198	5,266	153
5161-10 Operations Reporting Software	20,000	19,000	19,845	9,859	761
5124-10 Production meter purchases and installations	10,000	1,200	15,000	9,025	1,175
5112-10 PRV-repair and maintenance	5,000	800	5,000	5,044	1,051
5101-10 Mains-repair and maintenance	25,000	2,400	25,000	1,683	1,212
5110-10 Service Connections-repair and maintenance	1,500	6,500	1,500	992	-
5102-10 Reservoirs-repair and maintenance	25,000	25,000	20,000	9,468	16,938
5103-10 Vaults-repair and maintenance	10,000	800	10,000	1,098	-
5131-10 Cathodic protection-monitor, repair and maintenance	15,000	20,500	20,500	2,207	1,768
5128-10 EOCF # 2 maintenance and operations	50,000	50,000	50,000	34,907	34,620
5129-10 Meter Testing	3,000	400	3,000	2,963	-
5130-10 SAC line maintenance and operations	25,800	25,300	10,000	3,555	1,864
5155-10 Equipment rental	18,900	20,900	11,150	20,240	945
5150-10 Equipment maintenance	3,500	500	3,571	63	98
5151-10 Vehicle maintenance	2,800	2,700	2,723	1,079	2,861
5152-10 Maintenance-buildings and grounds	3,800	2,100	3,750	3,022	179
5401-10 Wages	230,500	222,000	212,633	186,678	159,769
5402-10 FICA and Medicare	17,600	18,100	17,737	14,895	9,748
5498-10 Retirement PERS	37,900	30,900	37,884	25,587	18,138
5403-10 Retirement - PERS (Employee Contribution)	(5,700)	(5,600)	(1,836)	(2,234)	-
5404-10 SUI and ETT	1,300	1,000	804	992	599
5410-10 Health & accident insurance	64,000	37,200	63,478	45,146	21,868
5411-10 Dental insurance	4,400	3,200	4,687	3,508	1,794
5412-10 Vision insurance	900	700	1,205	674	336
5413-10 Life insurance	350	300	893	495	284
5414-10 Worker's compensation insurance	8,200	6,100	7,589	3,066	1,043
5181-10 Uniforms	2,000	1,200	2,232	710	913
5207-10 District website	2,250	-	2,250	2,011	4,052
5204-10 McPherson fax	400	400	300	298	242

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2015-16**

EXPENDITURES

	Budget 2015-16	PROJECTED 2014-15	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5205-10 McPherson internet	2,400	700	2,000	605	588
5206-10 McPherson office phones	3,500	2,700	2,300	2,258	1,743
5208-10 Answering service	200	200	250	209	204
5210-10 Control system communications	4,000	4,000	4,851	4,247	4,523
5209-10 Cellphones	2,000	1,700	2,000	1,845	1,220
5269-10 Underground Service Alert	400	300	425	387	323
5220-10 Training / Schools	7,000	4,000	6,732	640	223
5221-10 Conservation expense	5,000	2,000	15,000	2,036	1,000
5222-10 Conference and Meeting Expenses	9,500	7,000	9,500	2,311	2,510
5223-10 Mileage	700	800	402	490	120
5230-10 ACWA	3,700	2,400	3,750	4,671	1,266
5231-10 Orange County Water Works Association	75	30	75	25	25
5232-10 American Water Works Association	400	400	400	413	244
5233-10 Foothill Communities Association	20	20	20	10	-
5234-10 California Special District Association	3,500	1,500	3,500	1,079	1,286
5235-10 ISDOC / Urban Water Institute	1,100	500	1,100	1,001	384
5299-10 Miscellaneous expense	500	500	500	4,970	570
5430-10 Director's fees-Richard Barrett	-	-	-	700	1,325
5431-10 Director's fees-William Vanderwerff	6,500	6,000	6,000	5,875	5,138
Inactive Director's fees-Douglas Chapman	-	-	-	-	750
5433-10 Director's fees-John Dulebohn	3,600	1,700	3,600	1,875	2,013
Inactive Director's fees-Gary Veeh	-	-	-	-	-
5434-10 Director's fees-Richard Bell	3,600	2,600	3,600	2,938	2,313
5435-10 Director's fees-Douglass Davert	-	-	-	-	-
5436-10 Director's fees-Sy Everett	3,600	1,100	3,600	350	N/A
5224-10 Meeting Expenses	3,000	1,000	3,000	1,268	852
5240-10 Postage	2,000	300	3,400	246	332
5241-10 Office supplies / furnishings / small equipment	7,000	2,300	7,000	3,356	4,614
5250-10 Public Information & Legal Notices	5,000	600	5,000	3,367	398
5251-10 Copier contract	650	300	625	254	218
5270-10 Bank Charges	2,000	2,000	3,000	1,788	1,584
5260-10 Outside services	10,000	9,000	5,000	4,918	6,206
5261-10 Audit	8,200	8,200	8,200	6,678	10,212
5262-10 Tax collection fees	7,000	5,900	6,000	5,879	4,644
5263-10 Treasurer	5,000	1,800	7,000	4,201	2,598
5264-10 Accounting	25,500	25,000	25,000	26,712	16,416
5265-10 Legal	25,000	50,000	50,000	158,990	62,723
5266-10 Computer consulting	5,000	2,800	2,500	1,828	1,115
5267-10 Engineering	20,000	20,700	-	49,010	3,963
5268-10 LAFCO	30,000	40,000	40,000	33,579	5,865
5280-10 Insurance-auto and general liability	12,000	9,900	12,000	10,325	9,826
5281-10 Insurance-property	3,750	2,800	3,750	1,350	2,265

**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING BUDGET FOR FY 2015/16**

EXPENDITURES

	Budget 2015-16	PROJECTED 2014-15	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5282-10 Insurance-fidelity bond	300	200	371	213	224
5252-10 Office equipment maintenance	800	800	300	33	-
5203-10 Dumpster	500	300	1,000	817	422
5201-10 Electric and water-office	4,000	3,500	3,375	3,028	2,988
5291-10 Security	1,500	300	1,500	-	278
5292-10 Election expense	15,000	39,700	64,000	-	24,418
5921-10 Transfer to Reserves	302,079	32,800	13,031	39,990	135,000
5960-10 Transfer to(from) Capital Projects	75,873	154,000	164,396	306,973	-
5990-10 Market value adjustments to investments	-	10,900	-	(10,526)	(285)
5670-10 Prior year expenses or (income)	-	-	-	4,030	-
TOTAL WHOLESALE OPERATING FUND EXPENDITURES	4,498,422	6,449,450	6,579,155	7,854,654	7,071,181
Increase over prior year's budget					
Net Income					

-31.6%

-

REVENUE

4001-10

WATER SALES

Projected sales based on previous years' actual sales

\$2,494,848

		as of 1/1/15 \$923.00	as of 1/1/16 \$942.00		Total Water Purchase
City of Tustin	750.0	0.40	0.6	\$700,800	
Golden State Water Com	1,000.0	0.40	0.6	\$934,400	
City of Orange	500.0	0.40	0.6	\$467,200	
EOCWD-Retail Zone	220.0	0.40	0.6	\$205,568	
Irvine Ranch Water Distric	200.0	0.40	0.6	\$186,880	
TOTAL	2,670.0			\$2,494,848	

4150-10

METER CHARGE

Inactive meter charge

2,200

4202-10

LATE CHARGE

Fees assessed for payments received past the due date of the bill

100

4110-10

NEW CONNECTION CHARGE

Charge for new residential and commercial connections within EOCWD WZ

1,000

4101-10

MWDOC RETAIL METER CHARGE

MWDOC annual connection charges based on total meters in Wholesale District - 20,833 x \$10.85/meter

\$226,038

4104-10

MWDOC CHOICE SERVICES PROGRAM

Water Use Efficiency - \$2,909

School Program - \$1,500

Value of Water Communications - \$5,000

Urban Water Management Plan - \$55,000

Water Loss Control Program - \$15,000

AMP Administration - \$20,249

Total - \$80,025

80,025

4102-10

MET-MWDOC READINESS TO SERVE RECOVERY

Collected from Wholesale customers for pass-through of MWDOC readiness to serve charge.

Cost is up \$31,709 or 15% over prior year

243,250

4103-10

MET-MWDOC CAPACITY CHARGE RECOVERY

MWDOC unbundled this charge from the water rate and

since January 1, 2007.

184,700

This will be billed to EOCWD monthly on a calendar year 3 year rolling average history.
 Cost is up 23% over prior year (\$34,140)

<u>4112-10</u>	<u>EOCWD READINESS TO SERVE CHARGE</u> Charge assessed at \$10.00 per meter 20,833 Meters x \$7.50/meter = \$156,248	156,248
<u>4111-10</u>	<u>EOCWD RESERVE FUND CHARGE</u> EOCWD reserve fund charge based on total meters in Wholesale District - 20,833 x \$14.50/meter = \$302,079	249,996
<u>4901-10</u>	<u>REIMBURSED EXPENSES-IRWD</u> This account is no longer active.	-
<u>4203-10</u>	<u>REFUNDS</u> This account is to record refunds of expenses for damages, or other refunds of any other type of expense. Estimate is based on prior years experience .	-
<u>Various</u>	<u>INTEREST EARNED ON INVESTED FUNDS</u> Includes Interest from LAIF, County of Orange, Raymond James & other miscellaneous interest Average yield estimated to be 1.0% Doesn't include Capital Funds Interest	20,900
<u>4701-10</u>	<u>TAXES-SECURED</u> Basic levy - estimated based on prior year and slow economic recovery	590,000
<u>4702-10</u>	<u>TAXES-UNSECURED</u> Estimated based on prior year.	\$20,000
<u>4703-10</u>	<u>TAXES-SUPPLEMENTAL ROLL</u> These taxes depend on real estate sales within the District which are unpredictable.	10,000
<u>4704-10</u>	<u>TAXES-PRIOR YEARS</u> These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable. Estimate is based on prior year's budget	6,900

<u>4706-10</u>	<u>TAXES-HOMEOWNER'S SUBVENTION</u> These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable. Estimate is based on previous years' budgeted amount	3,300
<u>4707-10</u>	<u>TAXES-PUBLIC UTILITY</u> Estimated based on prior year and slow economic recovery.	8,300
<u>4708-10</u>	<u>TAXES-TUSTIN RDA</u> Taxes restored as a result of the dissolution of the Redevelopment Agency in Tustin	<u>40,000</u>
<u>4709-10</u>	<u>TAXES-MISCELLANEOUS</u> These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable. Estimate is based on 100% of prior year budgeted amount.	-
<u>4601-10</u>	<u>RENT INCOME- AT&T</u> Space rent for equipment-per contract	56,000
<u>4602-10</u>	<u>RENT INCOME-CROWN CASTLE (MOUNTAIN UNION)</u> Space rent for equipment-per contract	52,020
<u>4605-10</u>	<u>AMP SALE PROCEEDS - RPOI DISTRIBUTIONS</u> Distributions scheduled by MWDOC continue until July 2016 based on reduced debt service on MWDOC 89 COPS	20,000
<u>4690-10</u>	<u>MISCELLANEOUS INCOME</u> This account is not used unless some other receipt is unclassifiable.	600
<u>8900-0001-1</u>	<u>GAIN OR (LOSS) ON SALE OF ASSETS</u> The District does not plan to sell any assets during the budget year - no budgeted amount	-

EXPENDITURES

	<u>WATER PURCHASES</u>	<u>Total Purchase</u>	
	This is a pass-through charge; the District doesn't add any fees to the price of the water	\$2,494,848	
<u>5001-10</u>	<u>Through EOCF # 2 - OC43 - 20% of total water purchased</u>		498,970
<u>5002-10</u>	<u>Through EOCF # 2 - OC48 - 30% of total water purchased</u>		748,454
<u>5003-10</u>	<u>Through OC70 - 50% of total water purchased</u>		1,247,424
<u>5004-10</u>	<u>MWDOC CHOICE BUDGET</u>		
	Participation costs in MWDOC choice items: Water Use Efficiency, Public Information Program, School Water Educ		80,025
<u>5005-10</u>	<u>MET-MWDOC READINESS TO SERVE CHARGE</u>		
	Based on MWDOC allocation to EOCWD of 4 yr average of RTS Eligible Purchases-pass through cost is equal to r		243,250
<u>5006-10</u>	<u>MET-MWDOC CAPACITY CHARGE</u>		
	EOCWD share of unbundled capacity charge - pass through cost that is equal to revenue received		184,700
	Based on highest peak demand over a 3-year period		
<u>5007-10</u>	<u>RETAIL SERVICE CONNECTION-MWDOC METER CHARGES</u>		
	MWDOC annual connection charges based on total meters in Wholesale District - 20,784 @ \$10.20 per meter exp		\$212,050
<u>5140-10</u>	<u>UTILITY- SCADA RTU</u>		
	This account is for electricity for SCADA at remote stations. Estimate based on SCE rate increase information		2,600
<u>5160-10</u>	<u>SMALL TOOLS</u>		
	Based on General Managers' estimate		\$3,600.00
<u>5144-10</u>	<u>GASOLINE, OIL AND DIESEL</u>		
	Based on history and previous years' budget, increased for cost of gasoline prices (3,200 gallons at average \$4.25)		5,000
<u>5006-10</u>	<u>REGULATORY PERMIT</u>		
	Based on previous years' actual		7,000
<u>5120-10</u>	<u>WATER QUALITY TESTING</u>		
	More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections		25,500
<u>5122-10</u>	<u>SCADA REPLACEMENTS / UPGRADES</u>		
	Based on General Manager's estimate		10,000
<u>5161-10</u>	<u>OPERATIONS REPORTING SOFTWARE</u>		

	SEDARU & SEMS Operations software - maintenance, laboratory, asset management & reporting	20,000
<u>5124-10</u>	<u>PRODUCTION METER PURCHASES AND INSTALLATIONS</u> Allowance for mag meter purchase if needed	10,000
<u>5112-10</u>	<u>PRV- REPAIR AND MAINTENANCE</u> Budget estimated by General Manager	5,000
<u>5101-10</u>	<u>MAINS-REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees Budget estimated by General Manager	25,000
<u>5110-10</u>	<u>SERVICE CONNECTIONS- REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies	1,500
<u>5102-10</u>	<u>RESERVOIRS- REPAIR AND MAINTENANCE</u> Budget to perform routine maintenance (including landscape)	25,000
<u>5103-10</u>	<u>VAULTS- REPAIR AND MAINTENANCE</u> Repair and maintenance-budget estimated by General Manager	10,000
<u>5131-10</u>	<u>CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE</u> Budget estimated by General Manager	15,000
<u>5128-10</u>	<u>EOCF # 2 MAINTENANCE AND OPERATIONS</u> Based on MWDOC budget estimate	50,000
<u>5129-10</u>	<u>METER TESTING</u> Annual meter testing and repairs	3,000
<u>5130-10</u>	<u>SAC LINE MAINTENANCE AND OPERATIONS</u> Based on SAC information; increase due to cathodic protection program	25,800
<u>5155-10</u>	<u>EQUIPMENT RENTAL</u> Budget based on previous years' budget	18,900
<u>5150-10</u>	<u>BACKHOE MAINTENANCE</u> Budget based on General Manager's estimate	3,500
<u>5151-10</u>	<u>VEHICLE MAINTENANCE</u> Budget based on General Manager's estimate	2,800

<u>5152-10</u>	<u>MAINTENANCE-BUILDINGS AND GROUNDS</u> Budget includes repairs to District house	3,800
<u>5401-10</u>	<u>WAGES</u> Total current hourly wages-all employees Overtime rate = 1.5 x average rate per employee Total Overtime hours = 180 hours (field employees only) Standby = 52 weekends x 8 hrs = 416 hours plus 11 holidays x 8 hrs (double time pay) = 88 hours Includes 6% merit pool Includes cost of new Distribution Operator (50% allocation to WZ)	230,500
<u>5402-10</u>	<u>FICA AND MEDICARE</u> Total wages Director fees Total amount subject to FICA and Medicare FICA & Medicare = 7.65% of payroll	17,600
<u>5498-10</u>	<u>RETIREMENT-PERS</u> Applies only to regular wages Employee Contribution - 5% Employer contribution 6.0% Employees Pay 2%	37,900
<u>5404-10</u>	<u>SUI and ETT</u> SUI = 2.4%; ETT = .1%; Total = 2.5%	1,300
<u>5410-10</u>	<u>HEALTH AND ACCIDENT INSURANCE</u> ACWA - Anthem Blue Cross Budget based on previous years' budget - information not available from ACWA at budget time	64,000
<u>5411-10</u>	<u>DENTAL INSURANCE</u> ACWA - Delta Dental Budget based on previous years' budget - information not available from ACWA at budget time	4,400
<u>5412-10</u>	<u>VISION INSURANCE</u> ACWA - Vision Service Plan - Budget based on previous years' budget - information not available from ACWA at budget time	900
<u>5413-10</u>	<u>LIFE INSURANCE</u> ACWA - Budget based on previous years' budget - information not available from ACWA at budget time	350
<u>5414-10</u>	<u>WORKER'S COMPENSATION INSURANCE</u>	

	Based on information from ACWA	8,200
<u>5181-10</u>	<u>UNIFORMS</u> Budget based on previous years' budget	2,000
<u>5207-10</u>	<u>DISTRICT WEBSITE</u> Wholesale Zone share of cost	2,250
<u>5204-10</u>	<u>MCPHERSON FAX</u> Based on General Manager's estimate	400
<u>5205-10</u>	<u>MCPHERSON INTERNET</u> Based on previous years' projected actual expenditures	2,400
<u>5206-10</u>	<u>MCPHERSON OFFICE PHONES</u> Based on prior year's experience	3,500
<u>5208-10</u>	<u>ANSWERING SERVICE</u> Based on previous years' projected actual expenditures	200
<u>5210-10</u>	<u>PHONE CIRCUITS TO CONTROL EQUIPMENT</u> Based on previous years' projected actual expenditures	4,000
<u>5209-10</u>	<u>CELLPHONES</u> Based on previous years' budget	2,000
<u>5269-10</u>	<u>UNDERGROUND SERVICE ALERT</u> Based on previous years' projected actual expenditures	400
<u>5220-10</u>	<u>TRAINING / SCHOOLS</u> Includes 1/2 of General Manager's Allocation (\$2,500) plus increased allocation for field staff training	7,000
<u>5221-10</u>	<u>CONSERVATION EXPENDITURES</u> Conservation incentives approved by the Board	5,000

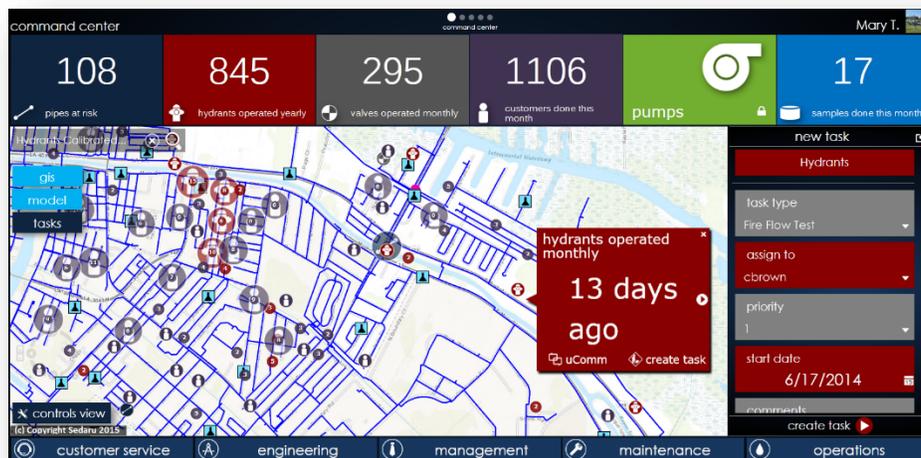
<u>5222-10</u>	<u>CONFERENCE & MEETING EXPENSES</u> Board & General Manager conference attendance	9,500
<u>5223-10</u>	<u>MILEAGE</u> Based on history and previous years' budget	700
<u>5230-10</u>	<u>ACWA</u> Dues & Misc Expenses. Based on previous years' projected actual	3,700
<u>5231-10</u>	<u>ORANGE COUNTY WATER ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	75
<u>5232-10</u>	<u>AMERICAN WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	400
<u>5233-10</u>	<u>FOOTHILL COMMUNITIES ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	20
<u>5234-10</u>	<u>CALIFORNIA SPECIAL DISTRICT ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	3,500
<u>5235-10</u>	<u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u> Dues & Misc Expenses. Based on previous years' projected actual	1,100
<u>5299-10</u>	<u>MISCELLANEOUS EXPENSE</u> Unanticipated minor expenses	500
	<u>DIRECTOR'S FEES</u> Budget based on General Manager's estimate / including Committee meetings	
<u>5436-10</u>	<u>Sy Everett</u>	3,600
<u>5431-10</u>	<u>William Vanderwerff</u>	6,500
<u>5433-10</u>	<u>John Dulebohn</u>	3,600
<u>5434-10</u>	<u>Richard Bell</u>	3,600
<u>5435-10</u>	<u>Douglas Davert</u>	-
<u>5224-10</u>	<u>BOARD & COMMITTEE MEETING EXPENSE</u> Expenses related to Board/Committee meetings including materials and refreshments	3,000

<u>5240-10</u>	<u>POSTAGE</u> Budget based on General Manager's estimate	2,000
<u>5241-10</u>	<u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u> Budget based on General Manager's estimate	7,000
<u>5250-10</u>	<u>PUBLICATIONS AND LEGAL NOTICES</u> Budget based on previous years' projected actual	5,000
<u>5251-10</u>	<u>COPIER CONTRACT</u> Budget based on previous years' projected actual	650
<u>5270-10</u>	<u>BANK CHARGES</u> Based on previous years' actual	2,000
<u>5260-10</u>	<u>OUTSIDE SERVICES</u> Based on General Manager's estimate	10,000
<u>5261-10</u>	<u>AUDIT</u> Budget based on contract with Pun Group	8,200
<u>5262-10</u>	<u>TAX COLLECTION FEES</u> Based on previous years' projected actual	7,000
<u>5263-10</u>	<u>TREASURER</u> Budget based on General Manager's estimate	5,000
<u>5264-10</u>	<u>ACCOUNTING- SERRANO</u> Budget based on General Manager's estimate	25,500
<u>5265-10</u>	<u>LEGAL</u> Budget based on General Manager's estimate	25,000
<u>5266-10</u>	<u>COMPUTER CONSULTING</u> Budget based on General Manager's estimate	5,000
<u>5267-10</u>	<u>ENGINEERING</u> Budget based on General Manager's estimate	20,000
<u>5268-10</u>	<u>LAFCO</u> Budget based on information from Local Agency Forma	30,000

<u>5280-10</u>	<u>INSURANCE-AUTO AND GENERAL LIABILITY</u> Budget based on previous years' projected actual with an increase	12,000
<u>5281-10</u>	<u>INSURANCE-PROPERTY</u> Budget based on previous years' budget	3,750
<u>5282-10</u>	<u>INSURANCE-FIDELITY BOND</u> Budget based on previous years' budget	300
<u>5252-10</u>	<u>OFFICE EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate	800
<u>5203-10</u>	<u>DUMPSTER</u> Budget based on General Manager's estimate	500
<u>5201-10</u>	<u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years' projected actual with nominal increase	4,000
<u>5291-10</u>	<u>SECURITY</u> Costs related primarily to security system at reservoirs	1,500
<u>5292-10</u>	<u>ELECTION EXPENSE RESERVE</u> One half of estimated election costs for next year's election	15,000
<u>5921-10</u>	<u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u> Any excess of receipts over expenditures of the Wholesale Operating Fund that is not needed for working capital is transferred to the Wholesale Replacement and Capital Improvements Fund	302,079
<u>8981-001-1</u>	<u>TRANSFER TO OR (FROM) RESERVES</u> Proceeds of new Meter Charge and Readiness to Serve Charge	\$382,286
<u>5990-10</u>	<u>MARKET VALUE ADJUSTMENTS TO INVESTMENTS</u> This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.	-
<u>5670-10</u>	<u>PRIOR YEAR EXPENSES</u> This account captures expenses that relate to a previous fiscal year so that they are segregated for audit. Based on history of prior year items paid or received in budget year	-

Retail Zone Operations

Budget for FY 2015–2016



EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

Account	Title	2015-16 BUDGET Proposed	2014-15 Projected	Feb 2015 YTD	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
RECEIPTS							
4001-20	Water sales	1,020,115	900,000	689,171	1,102,160	1,106,987	1,035,133
4002-20	Drought Surcharge	250,000					
4150-20	Meter charges	387,415	350,000	238,910	360,000	350,167	306,503
4202-20	Late charges	11,000	11,400	8,469	11,400	12,117	11,505
4110-20	Connection Fee	-	-		-		-
4204-20	Returned check charges	1,000	1,000	120	950	1,092	540
4205-20	Turn-off charges	600	100	50	1,400	1,281	1,410
4206-20	Other charges	-	-		-	2,000	44
4207-20	Uncollectible accounts	(2,000)	(2,114)		(5,125)	(2,114)	(1,502)
4203-20	Refunds	-	-		-		-
	Inactive Service upgrade/downgrade fee	-	-		-		-
4606-20	Interest earned-Money Market	30	30	18	15	470	5
4603-20	Interest earned-LAIF	4,050	3,000	1,518	900	1,326	520
4701-20	Taxes-secured	346,545	330,200	188,351	326,000	315,000	
4702-20	Taxes-unsecured	15,100	15,100	10,719	13,000	13,000	
4703-20	Taxes-supplemental roll	9,900	9,900	5,818	2,200	7,675	3,343
4705-20	Taxes-prior years	3,900	3,900	2,834	8,000	4,471	9,821
4706-20	Taxes-homeowners subvention	1,900	1,900	1,264	3,000	-	2,657
4707-20	Taxes-public utility	4,300	4,300	2,889	5,000	-	5,480
4708-20	Taxes- Tustin RDA Taxes	20,945	20,000		20,000	-	17,270
	Inactive Taxes Accrued	(5,000)	-	-	(5,000)		
4709-20	Taxes-miscellaneous	-	-		-		-
	Subtotal Property Taxes	397,590	385,300	211,876	372,200	340,147	38,571
4690-20	Miscellaneous income	500	3,900	3,821	500		862
4680-20	Gain or (loss) on sale of assets	-	-		-		455
TOTAL RETAIL OPERATING FUND RECEIPTS		2,070,300	1,652,616	1,153,953	1,844,400	1,813,473	1,394,046
Increase over Prior Year Budget			12.2%				

EAST ORANGE COUNTY WATER DISTRICT RETAIL ZONE

FY 2015/16

EAST ORANGE COUNTY WATER DISTRICT RETAIL OPERATING FUND-BUDGET FOR 2015-16

EXPENDITURES

	2015-16 BUDGET	2014-15 Projected	Feb 2015 YTD	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5051-20 Water purchases	242,100	1,000	687	314,704	213,757	370,494
5050-20 OCWD- Replenish Assessment	193,200	301,100	200,709	217,000	228,761	165,370
5058-20 MET-MWDOC readiness to serve charges	35,000	30,900	20,589	30,500	27,856	26,655
5057-20 MET-MWDOC capacity charges	16,000	11,600	7,754	15,000	9,925	9,943
5054-20 MWDOC Retail service connection	12,300	12,700	8,459	12,500	10,156	8,765
5056-20 EOCWD WZ Readiness to Serve Charge	4,800	3,300	2,216	3,300	2,962	-
5055-20 EOCWD WZ Reserve Fund Charge	14,450	13,300	8,866	12,360	11,945	-
5143-20 Utilities-Stoller Boosters	60,000	55,700	37,105	53,100	41,829	29,833
5142-20 Utilities-Vista Panorama Reservoir	8,000	4,400	2,942	7,500	5,437	4,293
5141-20 Utilities-Wells East/West	67,000	63,500	42,328	57,900	39,794	30,140
5160-20 Small tools	3,600	3,500	2,304	3,500	3,484	2,128
5144-20 Gasoline, Oil & Diesel Fuel	6,700	5,800	3,873	6,712	6,742	6,966
5170-20 Regulatory Permits	6,600	6,500	4,347	5,500	5,560	4,176
5120-20 Water quality testing	20,000	9,500	6,364	20,000	5,847	3,570
5121-20 Chlorine generator / salt purchases	1,200	1,000	669	1,400	884	650
5104-20 West well maintenance	3,500	400	263	3,250	739	2,475
5105-20 East well maintenance	5,000	800	519	3,250	874	837
5106-20 Barrett Reservoir & Boosters maintenance	9,000	8,800	5,838	6,000	728	5,175
5107-20 Vista Panorama Booster maintenance	4,200	100	45	4,200	279	604
5108-20 Vista Panorama Reservoir maintenance	12,000	9,200	6,160	5,300	199	-
5109-20 Chlorine generator maintenance	6,000	5,600	3,729	3,000	342	1,163
5122-20 SCADA Replacements / Upgrades	12,000	100	81	5,402	463	90
5161-20 Operations Reporting Software	16,000	7,800	5,224	11,655	17,394	447
5111-20 Hydrants- repair and maintenance	16,100	5,600	3,747	16,100	1,067	1,758
5124-20 Meter purchase and testing	20,000	9,200	6,234	9,200	8,474	1,933
5112-20 PRV-repair and maintenance	2,000	400	297	2,050	1,345	-
5101-20 Mains-repair and maintenance	30,000	36,400	24,290	23,000	4,125	20,413
5110-20 Service Connections-repair and maintenance	25,000	18,100	12,047	20,000	20,041	7,350
5102-20 Reservoirs-repair and maintenance	2,000	600	419	2,000	759	2,234
5103-20 Vaults-repair and maintenance	1,500	600	382	1,500	46	-
5131-20 Cathodic Protection- monitoring, repairs & maintenance	5,000	-	-	5,000	-	-
5129-20 Meter testing	1,000	-	-	1,000	788	-
5155-20 Equipment rental	20,000	16,200	10,804	11,150	14,285	12,264
5150-20 Equipment maintenance	4,500	700	475	4,429	63	136
5151-20 Vehicle maintenance	3,500	3,500	2,333	3,377	2,015	3,769
5152-20 Maintenance-buildings and grounds	3,500	700	454	3,750	1,808	179

EAST ORANGE COUNTY WATER DISTRICT RETAIL ZONE

FY 2015/16

EAST ORANGE COUNTY WATER DISTRICT RETAIL OPERATING FUND-BUDGET FOR 2015-16

EXPENDITURES

	2015-16 BUDGET	2014-15 Projected	Feb 2015 YTD	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5401-20 Wages	281,700	260,200	173,483	263,696	206,272	207,445
5402-20 FICA and Medicare	21,600	22,000	13,876	21,997	17,093	21,130
5498-20 Retirement PERS	46,300	35,400	23,621	46,981	29,412	36,874
5403-20 Retirement - PERS (Employee Contribution)	(7,100)	(7,000)	(4,639)	(7,000)	(2,579)	-
5404-20 SUI and ETT	4,100	1,000	930	996	1,112	1,140
5410-20 Health & Accident Insurance	87,900	59,600	39,758	78,722	52,308	50,376
5411-20 Dental insurance	5,300	4,900	3,253	5,813	4,036	4,076
5412-20 Vision insurance	1,100	1,000	678	1,495	776	780
5413-20 Life insurance	430	500	308	1,107	569	614
5415-20 Worker's compensation insurance	10,000	6,100	4,095	9,411	5,531	6,719
5181-20 Uniforms	2,700	1,800	1,211	2,768	1,377	1,773
5207-20 District website	10,650	1,500	-	2,250	2,011	6,266
5204-20 McPherson fax	300	600	414	300	297	242
5205-20 McPherson internet	4,000	700	455	4,000	605	588
5206-20 McPherson office phones	3,525	2,700	1,810	2,300	2,258	1,743
5208-20 Answering service	250	200	127	250	209	204
5210-20 Control equipment communications	3,000	2,300	1,560	2,849	2,598	2,655
5209-20 Cellphones	1,700	1,500	987	2,000	1,845	1,220
5269-20 Underground Service Alert	500	300	215	425	387	323
5220-20 Training / Schools	6,500	3,000	1,062	6,268	738	432
5221-20 Conservation	20,000	2,100	1,385	4,000	637	150
5222-20 Conference and Meeting Expenses	9,500	4,900	3,299	9,500	2,266	2,483
5223-20 Mileage	900	800	517	498	7,059	366
5230-20 ACWA	3,750	2,400	2,350	3,750	4,671	1,266
5231-20 Orange County Water Works Association	75	25	25	75	25	25
5232-20 American Water Works Association	400	400		400	413	169
5233-20 Foothill Communities Association	20	20		20	10	10
5234-20 CSDA Membership	3,500	2,000	1,911	3,500	2,095	1,286
5235-20 ISDOC / Urban Water Institute	1,000	350	350	1,100	1,001	384
5299-20 Miscellaneous expense	500	160	108	500	20,312	3,097
5431-20 Director's fees-William Vanderwerff	6,500	6,400	4,288	6,000	5,875	5,138
5433-20 Director's fees-John Dulebohn	3,600	1,700	1,163	3,600	1,875	2,013
5434-20 Director's fees-Richard Bell	3,600	2,600	1,725	3,600	2,938	2,313
5435-20 Director's fees-Douglass Davert	-	-	-	-	-	-
5436-20 Director's fees-Sy Everett	3,600	1,100	700	3,600	350	N/A
5224-20 Meeting Expenses	2,000	1,000	650	2,000	967	849
5240-20 Postage	5,000	4,900	3,296	3,400	3,789	4,540
5242-20 Office supplies / furnishings / small equipment	6,000	2,300	1,562	6,750	3,355	4,906
5250-20 Public Information & Legal Notices	20,000	1,000	688	7,550	3,839	1,662
5251-20 Copier contract	650	300	194	625	254	218
5272-20 Versaterm contract-route manager	5,000	800	550	3,750	2,269	500

EAST ORANGE COUNTY WATER DISTRICT RETAIL ZONE

FY 2015/16

EAST ORANGE COUNTY WATER DISTRICT RETAIL OPERATING FUND-BUDGET FOR 2015-16

<u>EXPENDITURES</u>	2015-16 BUDGET	2014-15 Projected	Feb 2015 YTD	2014-15 BUDGET	ACTUAL 2013-14	ACTUAL 2012-13
5270-20 Bank charges	7,900	7,700	5,135	4,700	6,728	3,766
5260-20 Outside services	10,000	7,400	4,900	6,000	5,147	6,096
5261-20 Audit	8,400	8,200	4,076	8,200	5,922	9,056
5262-20 Tax collection fees	7,000	5,100	518	5,000	5,159	6,387
5271-20 Computer billing	7,100	7,000	4,747	7,000	4,582	5,150
5263-20 Treasurer	5,000	1,800	1,205	7,000	4,169	2,598
5264-20 Accounting	25,500	25,000	15,428	25,000	26,744	16,416
5265-20 Legal	35,000	18,200	12,154	35,000	20,658	14,559
5266-20 Computer consulting	5,000	2,500	1,695	2,500	1,828	1,115
5267-20 Engineering	40,000	8,400	5,623	-	22,295	27,024
5268-20 LAFCO	5,000	3,600	2,398	4,590	4,780	1,287
5280-20 Insurance-auto and general liability	8,000	6,900	4,601	7,750	7,175	6,828
5281-20 Insurance-property	3,000	900	615	3,000	2,252	1,574
5282-20 Insurance-fidelity bond	400	200	129	400	189	166
5252-20 Office equipment maintenance	1,000	800	564	400	33	-
5203-11 Dumpster	500	300	203	1,000	385	373
5201-20 Electric - Office	4,200	4,200	2,792	3,375	3,028	2,988
5291-20 Security	1,500	300	197	1,500		278
5292-20 Election expense	8,000	8,700	5,806	16,000		6,301
5920-20 Transfers to capital projects funds	300,000	164,600	109,700	164,550	174,100	148,030
5940-20 Retail Operations Contingency Fund	65,000	75,000	50,000	75,000	162,055	-
5960-20 Funded to/by Reserve	50,000	50,000	33,333	50,000	50,000	-
5990-20 Market value adjustments to investments	-	-	-	-	(397)	(1)
5670-20 Prior year expense	-	-	-	-	202	-
TOTAL RETAIL OPERATING FUND EXPENDITURES	2,070,300	1,488,955	986,339	1,844,400	1,589,362	1,339,420
Increase over prior year budget						12.2%

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>REVENUE</u>		
<u>4001-20</u>	<u>WATER SALES</u> Budget based upon the sale of 620 AF of water at \$3.25/ccf	948,874
<u>4002-20</u>	<u>DROUGHT SURCHARGE</u> Temporary recovery of lost revenue	400,000
<u>4150-20</u>	<u>METER CHARGE</u> Budget based upon average 3/4" meter charge of \$20.50/month	400,000
<u>4202-20</u>	<u>LATE CHARGES</u> Budget based on \$950 per month or 125 customers per billing period charged late fees	11,000
<u>4110-20</u>	<u>CONNECTION FEES</u> No Connection Fees Expected	0
<u>4204-20</u>	<u>RETURNED CHECK CHARGES</u> Budget based on approximately \$90 per month or 6 customers per billing period	1,000
<u>4205-20</u>	<u>TURN OFF CHARGES</u> Budget based on historical \$50 per month or 1 customers per billing period	600
<u>4206-20</u>	<u>OTHER CHARGES</u> Billing adjustments, miscellaneous deposits and damage reimbursements	0
<u>4207-20</u>	<u>UNCOLLECTIBLE ACCOUNTS</u> Budget estimated by General Manager	(2,000)
<u>4203-20</u>	<u>REFUNDS</u> This account is to record refunds of expenses for damages, or other refunds of any other type of expense.	0
<u>Inactive</u>	<u>SERVICE UPGRADE FEE/DOWNGRADE FEE</u> No service upgrades (changing from a smaller to a larger meter) expected	0

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>Various</u>	<u>INTEREST EARNED ON INVESTED FUNDS</u> Includes Interest from LAIF, County of Orange, ACWA & other investments TBD Average yield estimated to be 1.0% Doesn't include Capital Funds Interest	4,080
<u>4701-20</u>	<u>TAXES-SECURED</u> Estimated - based on prior year's figures	346,545
<u>4702-20</u>	<u>TAXES-UNSECURED</u> Estimated - based on prior year's figures	15,100
<u>4703-20</u>	<u>TAXES-SUPPLEMENTAL ROLL</u> These taxes depend on real estate sales within the District which are unpredictable.	9,900
<u>4705-20</u>	<u>TAXES-PRIOR YEARS</u> These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.	3,900
<u>4706-20</u>	<u>TAXES-HOMEOWNER'S SUBVENTION</u> These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable.	1,900
<u>4707-20</u>	<u>TAXES-PUBLIC UTILITY</u> Estimated - based on prior year's figures	4,300
<u>4708-20</u>	<u>TAXES-TUSTIN RDA</u> These funds were redesignated to EOCWD after dissolution of the Tustin RDA	20,945
<u>4709-20</u>	<u>TAXES-MISCELLANEOUS</u> These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable.	0
<u>4690-20</u>	<u>MISCELLANEOUS INCOME</u> General Manager's estimate	500
<u>4680-20</u>	<u>GAIN OR (LOSS) ON SALE OF ASSETS</u> The District does not plan to sell any assets during the budget year - no budgeted amount	0

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

EXPENDITURES

<u>5051-20</u>	<u>WATER PURCHASES - IMPORTED</u> Budget based on 200 AF x average rate of \$942	242,094
<u>5050-20</u>	<u>OCWD-REPLENISH ASSESSMENT</u> OCWA RA rate increasing to \$322/AF (from \$293/AF) Total water to be pumped 600 AF @\$322/AF	193,200
<u>5058-20</u>	<u>MET-MWDOC READINESS TO SERVE CHARGES</u> This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	35,000
<u>5057-20</u>	<u>MET-MWDOC CAPACITY CHARGE</u> This is a passthrough charge from Wholesale to its retail customers; this year's Wholesale charge is budgeted based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	16,000
<u>5054-20</u>	<u>RETAIL SERVICE CONNECTION-MWDOC</u> Amortization of prepaid retail service connection to MWDOC 1,209 connections @ \$10.20 from MWDOC passed through from Wholesale (Rounded up)	12,332
<u>5056-20</u>	<u>EOCWD Readiness to Serve Charge</u> This is a passthrough charge from Wholesale to its retail customers; budget is calculated based upon the number of meter connections: 1,209 x \$2.56/meter	4,800
<u>5055-20</u>	<u>EOCWD WZ Reserve Fund Charge</u> This is a passthrough charge from Wholesale to its retail customers: budget is calculated based upon the number of meter connections: 1,209 x \$10.22/meter	14,450
<u>5143-20</u>	<u>UTILITIES-STOLLER BOOSTERS</u> Budget based on 700 AF pumped x \$84/AF average	58,800
<u>5142-20</u>	<u>UTILITIES-VISTA PANORAMA RESERVOIR</u> Budget based on prior years' experience	8,000
<u>5141-20</u>	<u>UTILITIES-WELLS EAST/WEST</u> Budget based on prior years' experience	67,000
<u>5160-20</u>	<u>SMALL TOOLS</u> Based on previous fiscal years' projection	3,600

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>5144-20</u>	<u>GASOLINE, OIL AND DIESEL</u> Based on history and previous years' projection, increased for cost of gasoline prices	6,700
<u>5170-20</u>	<u>REGULATORY PERMIT</u> Based on previous fiscal years' projection	6,600
<u>5120-20</u>	<u>WATER QUALITY TESTING</u> Budget based on previous fiscal years' projection	20,000
<u>5121-20</u>	<u>CHLORINE GENERATOR SALT PURCHASES</u> Based on previous fiscal years' projection	1,200
<u>5104-20</u>	<u>WEST WELL MAINTENANCE</u> Budget based on previous years' budget	3,500
<u>5105-20</u>	<u>EAST WELL MAINTENANCE</u> Budget based on previous years' budget	5,000
<u>5106-20</u>	<u>BARRETT RESERVOIR & BOOSTERS MAINTENANCE</u> Budget based on previous years budget	9,000
<u>5107-20</u>	<u>VISTA PANORAMA BOOSTER MAINTENANCE</u> Budget based on projected previous years actual	4,200
<u>5108-20</u>	<u>VISTA PANORAMA RESERVOIR MAINTENANCE</u> Budget based on previous years' budget	12,000
<u>5109-20</u>	<u>CHLORINE GENERATOR MAINTENANCE</u> Budget based on previous years' budget	6,000
<u>5122-20</u>	<u>SCADA REPLACEMENTS / UPGRADES</u> Budget based on previous years' budget	12,000
<u>5161-20</u>	<u>Operations Reporting Software</u> SEMS, SEDARU, Accounting software subscription fees; increase due to addition of criticality/hydraulic module	16,000
<u>5111-20</u>	<u>HYDRANTS- REPAIRS AND MAINTENANCE</u> Budget based on previous years' budget	16,100
<u>5124-20</u>	<u>PRODUCTION METER PURCHASES AND INSTALLATIONS</u> Replacement customer meters	20,000

EAST ORANGE COUNT WATER DISTRICT

RETAIL ZONE

FY 2015/16

<u>5112-20</u>	<u>PRV- REPAIR AND MAINTENANCE</u> Allocation for repair and maintenance of PRVs	2,000
<u>5101-20</u>	<u>MAINS-REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees	30,000
<u>5110-20</u>	<u>SERVICE CONNECTIONS- REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies	25,000
<u>5102-20</u>	<u>RESERVOIRS- REPAIR AND MAINTENANCE</u> Based upon CIP rehabs over last few years, budget is decreased	2,000
<u>5103-20</u>	<u>VAULTS- REPAIR AND MAINTENANCE</u> Repair and maintenance-budget estimated by General Manager	1,500
<u>5131-20</u>	<u>CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE</u> Budget based on previous years' budget	5,000
<u>5129-20</u>	<u>METER TESTING</u> Annual meter testing and repairs	1,000
<u>5155-20</u>	<u>EQUIPMENT RENTAL</u> Budget based on General Manager's estimate	20,000
<u>5150-20</u>	<u>EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate	4,500
<u>5151-20</u>	<u>VEHICLE MAINTENANCE</u> Budget based on General Manager's estimate	3,500
<u>5152-20</u>	<u>MAINTENANCE-BUILDINGS AND GROUNDS</u> Budget based on previous years' budget	3,500
<u>5401-20</u>	<u>WAGES</u> Total current hourly wages-all employees 6% salary pool Overtime hours budgeted = 200 hours (field employees only) plus 11 holidays x 8 hrs double time = 88 hours Plus Standby Hours = 52 weekends x 8 hrs =416 hours Includes cost of converting Operations Superintendent to Exempt Employee	281,700

EAST ORANGE COUNT WATER DISTRICT

RETAIL ZONE

FY 2015/16

<u>5402-20</u>	<u>FICA AND MEDICARE</u> Total wages FICA & Medicare = 7.65% of payroll	21,600
<u>5498-20</u>	<u>RETIREMENT-PERS</u> Regular wages Employee contribution (Paid by District) - 5% Employee pays 2% Employer Contribution - 8.0%	46,300
<u>5404-20</u>	<u>SUI and ETT</u> SUI = 2.4%; ETT = .1%; Total = 2.5%	4,100
<u>5410-20</u>	<u>HEALTH AND ACCIDENT INSURANCE</u> ACWA - ASC Budget based on previous years actual less one employee	87,900
<u>5411-20</u>	<u>DENTAL INSURANCE</u> ACWA - ASC Budget based on previous years actual less one employee	5,300
<u>5412-20</u>	<u>VISION INSURANCE</u> Budget based on previous years actual less one employee	1,100
<u>5413-20</u>	<u>LIFE INSURANCE</u> Budget based on previous years actual less one employee	430
<u>5415-20</u>	<u>WORKER'S COMPENSATION INSURANCE</u> Budget based on General Manager's estimate	10,000
<u>5181-20</u>	<u>UNIFORMS</u> Budget based on previous years budget	2,700
<u>5207-20</u>	<u>DISTRICT WEBSITE</u> Budget based on previous years budget	10,650
<u>5204-20</u>	<u>MCPHERSON FAX</u> Based on previous years projected	300
<u>5205-20</u>	<u>MCPHERSON INTERNET</u> Based on previous years projected	4,000

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>5206-20</u>	<u>MCPHERSON OFFICE PHONES</u> Based on previous years projected	3,525
<u>5208-20</u>	<u>ANSWERING SERVICE</u> Based on previous years projected	250
<u>5210-20</u>	<u>PHONE CIRCUITS TO CONTROL EQUIPMENT</u> Based on previous years projected	3,000
<u>5209-20</u>	<u>CELLPHONES</u> Based on previous years' projected plus I-Pads for the field workers	1,700
<u>5269-20</u>	<u>UNDERGROUND SERVICE ALERT</u> Based on previous years projected	500
<u>5220-20</u>	<u>TRAINING / SCHOOLS</u> Based on previous years budget	6,500
<u>5221-20</u>	<u>CONSERVATION</u> Based on previous years budget	20,000
<u>5222-20</u>	<u>CONFERENCE & MEETING EXPENSES</u> Based on General Manager's estimate	9,500
<u>5223-20</u>	<u>MILEAGE</u> Based on history and previous years budget	900
<u>5230-20</u>	<u>ACWA</u> Dues & Misc Expenses. Based on previous years projected plus inflationary increase	3,750
<u>5231-20</u>	<u>ORANGE COUNTY WATERWORKS ASSOCIATION</u> Based on history and previous years budget	75
<u>5232-20</u>	<u>AMERICAN WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected plus inflationary increase	400
<u>5233-20</u>	<u>FOOTHILL COMMUNITIES ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	20
<u>5234-20</u>	<u>CALIFORNIA SPECIAL DISTRICT ASSOCIATION</u> Based on history and previous years budget	3,500

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>5235-20</u>	<u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u> Based on history and previous years budget	1,000
<u>5299-20</u>	<u>MISCELLANEOUS EXPENSE</u> Small (<\$50) purchases that are not accounted for elsewhere	500
	<u>DIRECTOR'S FEES</u> Budget based on General Manager's estimate	
<u>5431-20</u>	<u>William Vanderwerff</u>	6,500
<u>5433-20</u>	<u>John Dulebohn</u>	3,600
<u>5434-20</u>	<u>Richard Bell</u>	3,600
<u>5435-20</u>	<u>Douglas Davert</u>	0
<u>5436-20</u>	<u>Sy Everett</u>	3,600
<u>5224-20</u>	<u>MEETING EXPENSE</u> Based on history and previous years budget	2,000
<u>5240-20</u>	<u>POSTAGE</u> Based on history and previous years budget	5,000
<u>5242-20</u>	<u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u> Based on history and previous years budget	6,000
<u>5250-20</u>	<u>PUBLICATIONS AND LEGAL NOTICES</u> Based on history and previous years budget	20,000
<u>5251-20</u>	<u>COPIER CONTRACT</u> Budget based on previous years' actual	650
<u>5272-20</u>	<u>VERSATERM CONTRACT-ROUTE MANAGER</u> Annual fee for Billing System Meter Reading Software	5,000
<u>5270-20</u>	<u>BANK CHARGES</u> Budget based on General Manager's estimate	7,900
<u>5260-20</u>	<u>OUTSIDE SERVICES</u> Based on previous fiscal years' projected	10,000

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>5261-20</u>	<u>AUDIT</u> Budget based on contract Retail Zone allocation based on General Manager's estimate	8,400
<u>5262-20</u>	<u>TAX COLLECTION FEES</u> Based on previous fiscal years budget	7,000
<u>5271-20</u>	<u>COMPUTER BILLING</u> Based on previous fiscal years budget	7,100
<u>5263-20</u>	<u>TREASURER</u> Based on previous fiscal years projected	5,000
<u>5264-20</u>	<u>ACCOUNTING - PCG</u> Budget based on General Manager's estimate	25,500
<u>5265-20</u>	<u>LEGAL</u> Based on previous fiscal years budget	35,000
<u>5266-20</u>	<u>COMPUTER CONSULTING</u> Based on previous fiscal years budget	5,000
<u>5267-20</u>	<u>ENGINEERING</u> Based on previous fiscal years budget Retail Zone - direct expense	40,000
<u>5268-20</u>	<u>LAFCO</u> Budget based on information from Local Agency Formation Commission	5,000
<u>5280-20</u>	<u>INSURANCE-AUTO AND GENERAL LIABILITY</u> Budget based on projected actual plus inflationary increase	8,000
<u>5281-20</u>	<u>INSURANCE-PROPERTY</u> Budget based on projected actual plus inflationary increase	3,000
<u>5282-20</u>	<u>INSURANCE-FIDELITY BOND</u> Budget based on projected actual plus inflationary increase	400
-		

EAST ORANGE COUNT WATER DISTRICT RETAIL ZONE

FY 2015/16

<u>5252-20</u>	<u>EQUIPMENT MAINTENANCE</u> Based on previous fiscal years budget	1,000
<u>5203-11</u>	<u>DUMPSTER</u> Based on previous fiscal years budget	500
<u>5201-20</u>	<u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years actual with inflationary increase	4,200
<u>5291-20</u>	<u>SECURITY</u> Costs (locks, etc.) related to security	\$1,500
<u>5292-20</u>	<u>ELECTION EXPENSE</u> Budget based on historical cost	8,000
<u>5920-20</u>	<u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u> Any excess revenues over expenditures of the Retail Zone Operating Fund that are not needed for working capital are transferred to the Retail Zone Replacement and Capital Improvements Fund	300,000
<u>5940-20</u>	<u>RETAIL OPERATIONS CONTINGENCY FUND</u> Allocated 100% to Retail Zone	65,000
<u>5960-20</u>	<u>FUNDED TO/BY RESERVES</u> Reserve Funds for future capital replacements	50,000
<u>5990-20</u>	<u>MARKET VALUE ADJUSTMENTS TO INVESTMENTS</u> This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.	0
<u>5670-20</u>	<u>PRIOR YEAR EXPENSES</u> This account captures expenses that relate to a previous fiscal year so that they are segregated for audit.	0

Wholesale Zone Capital

Budget for FY 2015–2016



**EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE CAPITAL BUDGET
FY 2015-16**

	2014-15	Current Year Proj	Carryover	New	2015-16	2016-17	2016-17	2018-19	2019-20	TOTAL
Security -Andres Reservoir-Engineering	5,000		5,000		5,000					5,000
Security - Andres Reservoir-Construction	9,000		9,000		9,000					9,000
Security -Andres Reservoir-Labor	1,000		1,000		1,000					1,000
Valve Replacements (12" - 27")-Engineering	5,000		5,000		5,000					5,000
Valve Replacements (12" - 27")-Construction	12,000		12,000		12,000	50,000	50,000	50,000	50,000	212,000
Valve Replacements (12" - 27")-Labor	6,000		6,000		6,000					6,000
Engineering - Newport Reservoir Mixing System	5,000		5,000		2,500					5,000
Construction - Newport Reservoir Mixing System	25,000		25,000		12,500					25,000
Labor - Newport Reservoir Mixing System	1,000		1,000		500					1,000
Engineering - 6 MGReservoir Mixing System					2,500					
Contstruction - 6 MGReservoir Mixing System					12,500					
Labor - 6 MG Reservoir Mixing System					500					
Engineering - isolation valves - 11.5 & 1 MG Reservoirs	5,000	2,000	3,000	2,000	5,000					5,000
Construction - Isolation Valves - 11.5 & 1 MG	30,000	20,000	10,000	10,000	20,000					10,000
Labor- Isolation Valves - 11.5 & 1 MG	6,000	6,000		10,000	10,000					5,000
New Project- Engineering - OC 33 Reconnection	10,000		10,000		10,000					10,000
New Project- Labor - OC33 Reconnection	10,000		10,000		10,000					10,000
Vulnerability upgrades-OC-70 turnout & pump station-Construction	12,000		12,000		12,000					12,000
Financial Software	25,000									
New Project - Sedaru Improvements				20,000	20,000					
Security OC-48						15,000				15,000
Security-Fairhaven TM-						20,000				20,000
Pipeline Repair/Replacement Reserve-Engineering						100,000	200,000	200,000	200,000	700,000
Pipeline Repair/Replacement Reserve-Construction						500,000	500,000	500,000	500,000	2,000,000
Pipeline Repair/Replacement Reserve-Labor						10,000	10,000	10,000	10,000	40,000
Pipeline Accoustic Testing						50,000	50,000	50,000	50,000	200,000
Pipeline Other Testing						50,000	50,000	50,000	50,000	200,000
Financial Software	25,000	25,000			0					
Capitalized Accounting Costs	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000	40,000
Total Projected Annual Expenditures	2,074,000	431,000	1,643,000	1,037,000	2,680,000	958,500	971,000	895,000	865,000	6,349,500
TOTAL FUNDS AVAILABLE LESS EXPENDITURES	\$4,578,469	6,150,881			3,865,533	8,185,333	7,182,117	6,255,901	5,360,685	

REVENUES

PROJECTED BEGINNING CASH AND CASH EQUIVALENTS 6,150,881

Fund Reserves

PROJECTED CONNECTION FEES \$0

Fees paid to connect to WZ

INTEREST EARNED ON INVESTED FUNDS 16,700

Average yield estimated to be 1.0%

Projected Interest Receivable - AMP Note
TRANSFERS TO CAPITAL RESERVES 302,079

Funds Collected from EOCWD Reserve Charge

TRANSFERS FROM OPERATING BUDGET 75,873

Excess of operating revenue over expense

EXPENDITURES

Urban Water Management Plan Update - Engineering \$55,000

Update of UWMP - potentially participating in MWDOC regional program

Security Gate at 6 MG Site-Const (WZ Portion)(Carryover) 10,000

Security Gate at 6 MG Site-Labor (WZ Portion)(Carryover) 1,000

Installation of automatic gate and security card reader

Security System at Peters Canyon Reservoir-Construction 20,000

Security System at Peters Canyon Reservoir-Labor 5,000

Completion of security system \$80,000

\$1,000

Backup generator at OC70 Pump Station-Engineering

Backup generator at OC70 Pump Station-Const (Carryover)

Backup generator at OC70 Pump Station-Labor \$0

Purchase of generator and wiring/electrical for generator \$0

\$0

Electrical modifications for Backup Generator-Engineering

Electrical modifications for Backup Generator-Construction (Carryover)

Electrical modifications for Backup Generator-Labor \$0

Installation of harness to facilitate use of backup generator \$0

\$0

Metering Improvements for WZ Billing-Engineering

Security system at Peters Canyon Reservoir - Labor 5,000

Completion of security system

Metering Improvements for WZ Billing-Construction 5,000

Metering Improvements for WZ Billing-Labor -

Equipment purchase and installation of transmitters for AMR

Pipeline Inspections-Engineering (Carryover) 30,000

Pipeline Inspections-Labor 1,000

Leak detection survey

Master Plan and Condition Assessment 70,000

Carryover of work to complete study

CIP CEQA 40,000

Programmatic environmental review for CIP

6 MG Reservoir Roof Repairs-Engineering \$ 150,000

6 MG Reservoir Roof Repairs-Construction 1,300,000

6 MG Reservoir Roof Repairs-Labor \$ 25,000

Roof repairs to 6 MG Reservoir identified in Condition Assessment

<u>Cathodic Protection - Pipelines - Engineering</u>	\$ 25,000
<u>Cathodic Protection - Pipelines-Construction</u>	20,000
<u>Cathodic Protection - Pipelines-Labor</u>	\$ 500
Corrosion protection for Condition Assessment identified pipelines	
<u>McPherson Office/Yard Improvements-Construction</u>	5,000
<u>McPherson Office/Yard Improvements-Labor</u>	2,000
Repairs to exterior of Admin Bldg	
<u>11.5 MG Reservoir Cathodic Protection System-Engineering</u>	25,000
<u>11.5 MG Reservoir Cathodic Protection System-Construction</u>	30,000
<u>11.5 MG Reservoir Cathodic Protection System-Labor</u>	2,000
Corrosion protection for Condition Assessment identified asset	
<u>New Truck for field operations</u>	20,000
Vehicle for new field operator	
<u>6 MG Treatment Plant Feasibility Study-Engineering</u>	75,000
<u>6 MG Treatment Plant CEQA</u>	75,000
<u>6 MG Treatment Plant - Preliminary Design</u>	500,000
<u>6 MG Treatment Plant -Construction</u>	-
<u>6 MG Treatment Plant -Labor</u>	7,500
<u>Security -Andres Reservoir-Engineering</u>	\$5,000
<u>Security - Andres Reservoir-Construction</u>	\$9,000
<u>Security -Andres Reservoir-Labor</u>	\$1,000
Security improvements at reservoir	
<u>Valve Replacements (12" - 27")-Engineering</u>	\$5,000
<u>Valve Replacements (12" - 27")-Construction</u>	\$12,000
<u>Valve Replacements (12" - 27")-Labor</u>	\$6,000
Miscellaneous system valve replacements	
<u>Engineering - Newport Reservoir Mixing System</u>	\$2,500
<u>Construction - Newport Reservoir Mixing System</u>	\$12,500
<u>Labor - Newport Reservoir Mixing System</u>	\$500
<u>Engineering - 6 MG Reservoir Mixing System</u>	\$2,500
<u>Construction - 6 MG Reservoir Mixing System</u>	\$12,500
<u>Labor - 6 MG Reservoir Mixing System</u>	\$500
Installation of mixing systems at Newport and 6 MG Reservoirs	
<u>Engineering - Isolation valves - 11.5 & 1 MG Reservoirs</u>	\$5,000
<u>Construction - Isolation Valves - 11.5 & 1 MG</u>	\$20,000
<u>Labor- Isolation Valves - 11.5 & 1 MG</u>	\$10,000
Completion of Isolation Valve Project	
<u>New Project- Engineering - OC 33 Reconnection</u>	\$10,000
<u>New Project- Construction- OC33 Reconnection</u>	\$25,000
If necessary, pursue reconnection through SAC	
<u>Vulnerability upgrades-OC-70 turnout & pump station-Construction</u>	\$12,000
Financial Software	
Security improvements	
<u>New Project - Sedaru Improvements</u>	\$20,000
Programmed improvements to Sedaru specific to District Operations	

Retail Zone Capital

Budget for FY 2015–2016



EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

PROJECTED AVAILABLE RESOURCES		FY 14/15 Budget	Revenue	Carryover	New	2015-16	2016-17	2017-18	2018-19	2019-2020	TOTAL
	Projected beginning cash and cash equivalents	\$ 1,442,378	\$ 1,442,378			\$ 1,958,747	\$ 5,712,047	\$ 3,267,547	\$ 2,963,047	\$ 2,618,547	
4801-20	Projected capital project fees	280,000	28,000			288,000	325,000	420,000	420,000	420,000	1,873,000
4110-20	Projected connection fees	10,450	2,500			2,500	5,000				7,500
Various	Projected interest earnings	500	500			500	500	500	500	500	2,500
4802-10	Projected transfers from operations	300,000	300,000			300,000	300,000	350,000	350,000	375,000	1,675,000
	Projected transfers to Capital Reserves					50,000	50,000	50,000	50,000	50,000	250,000
	Loan for System Improvements	-				5,000,000	-	-	-	-	5,000,000
	Subtotal Projected Annual Revenue	590,950	331,000			5,641,000	680,500	820,500	820,500	845,500	
	Project Annual Available Resources	2,033,328	1,773,378			7,599,747	6,392,547	4,088,047	3,783,547	3,464,047	
	TOTAL ANTICIPATED REVENUE 2012-2016										8,808,000
DEBT SERVICE											
	Debt Issuance Costs	-				113,700					113,700.00
	Debt Service-I-Bank Loan	-					450,000	450,000	450,000	450,000	1,350,000
	Total Annual Resources Less Debt Service	-				7,486,047	5,942,547	3,638,047	3,333,547	3,014,047	7,458,000
CAPITAL PROJECTS AND REPLACEMENTS											
		2014-15	Expense	Carryover		2015-16	2016-17	2017-18	2018-19		TOTAL
70201E2	Master Plan & Condition Assessment - Engineering	70,000	35,000	35,000		35,000					35,000
70201C2	Master Plan & Condition Assessment - CEQA	10,000	10,000		50,000	50,000					50,000
70201L2	Master Plan & Condition Assessment - Labor	1,000	1,000		1,000	1,000					1,000
71201C2	McPherson Office/Yard/House Improvements-Construction	10,000	5,000	5,000		5,000					5,000
71503E2	VP Hydro Tank Seismic Upgrade -Engineering	5,000		5,000	15,000	20,000					20,000
71503C2	VP Hydro Tank Seismic Upgrade -Construction	20,000		20,000	20,000	40,000					40,000
71503L2	VP Hydro Tank Seismic Upgrade -Labor	2,000		2,000		2,000					2,000
71504E2	Vista Panorama Reservoir Repair-Engineering	15,000		15,000	45,000	60,000					60,000
71504C2	Vista Panorama Reservoir Repair-Construction	100,000		100,000		100,000					100,000
71504L2	Vista Panorama Reservoir Repair-Labor	5,000		5,000	1,000	6,000					6,000
71505C2	VP Pump Rebuild-Construction	5,000	5,000			0					-
71505L2	VP Pump Rebuild-Labor	250	250			0					-
71507E2	Valve Raising - Crawford Canyon-Engineering	500		500		500					500
71507C2	Valve Raising - Crawford Canyon-Construction	17,000		17,000		17,000					17,000
71507L2	Valve Raising - Crawford Canyon-Labor	500		500		500					500
71508C2	Valve Replacements - System-Construction	15,000		15,000	5,000	20,000					20,000
71508L2	Valve Replacements - System-Labor	5,000		5,000		5,000					5,000
71509E2	Allowance for system relocations-Engineering	5,000		5,000		5,000					5,000
71509C2	Allowance for system relocations-Construction	100,000		100,000		100,000					100,000
71509L2	Allowance for system relocations-Labor	5,000		5,000		5,000					5,000
71510C2	Backup Generator for VPBooster Station-Construction	50,000		50,000		50,000					
71510L2	Backup Generator for VPBooster Station-Labor	500		500		500					
71511C2	6" Mag Meters @ Barrett PRVs-Construction	10,000		10,000		10,000					
71511L2	6" Mag Meters @ Barrett PRVs-Labor	5,000		5,000		5,000					

REVENUE

	Projected beginning cash and cash equivalents	\$	1,958,747
4109-0002-2	Projected capital project fees	\$	288,000
4113-0002-2	Projected connection fees	\$	2,500
Various	Projected interest earnings	\$	500
4994-0959-2	Projected transfers from operations	\$	300,000
	Projected transfers to reserves	\$	50,000
	Proceeds from Debt Issuance	\$	-

DEBT SERVICE

2250-0002-2	Debt Issuance Costs	\$	113,700
5912-0002-2	Debt Service-Principal and Interest on DWR Loan		

EXPENDITURES

7912-201E-2	Master Plan & Condition Assessment - Engineering	\$	35,000
7912-201C-2	Master Plan & Condition Assessment - CEQA	\$	50,000
7912-201L-2	Master Plan & Condition Assessment - Labor	\$	1,000
	Remaining funding for completion of Update to 1985 Master Plan		
71201C2	McPherson Office/Yard/House Improvements-Construction	\$	5,000
	Repairs around office and in maintenance yard		
7913-202E-2	VP Hydro Tank Seismic Upgrade -Engineering	\$	20,000
7913-202C-2	VP Hydro Tank Seismic Upgrade -Construction	\$	40,000
7913-202L-2	VP Hydro Tank Seismic Upgrade -Labor	\$	2,000
	Seismic upgrades to hydropneumatic tank		
7913-203C-2	Used vehicle to supplement fleet	\$	15,000
	RZ portion of used electric or gas assist small SUV		
7913-504E-2	Vista Panorama Reservoir Repair-Engineering	\$	60,000
7913-504C-2	Vista Panorama Reservoir Repair-Construction	\$	100,000
7913-504L-2	Vista Panorama Reservoir Repair-Labor	\$	6,000
	Rehabilitate 1928 reservoir		
7913-505C-2	VP Pump Rebuild-Construction	\$	-
7913-505L-2	VP Pump Rebuild-Labor	\$	-
	Rebuild VP pump		
7913-507E-2	Valve Raising - Crawford Canyon-Engineering	\$	500
7913-507C-2	Valve Raising - Crawford Canyon-Construction	\$	17,000
7913-507L-2	Valve Raising - Crawford Canyon-Labor	\$	500
	Valve can raising for Crawford Canyon; required as County repaves Crawford Canyon		
7913-508C-2	Valve Replacements - System-Construction	\$	20,000
7913-508L-2	Valve Replacements - System-Labor	\$	5,000
	Valves needing replacement identified during exercising		
7913-509E-2	Allowance for system relocations-Engineering	\$	5,000
7913-509C-2	Allowance for system relocations-Construction	\$	100,000
7913-509L-2	Allowance for system relocations-Labor	\$	5,000
	Allowance for utility relocations as required by County of Orange		
7913-510C-2	Backup Generator for VPBooster Station-Construction	\$	50,000
7913-510L-2	Backup Generator for VPBooster Station-Labor	\$	500
	Portable generator to provide reliability for VP Booster Station		
71511C2	6" Mag Meters @ Barrett PRVs-Construction	\$	10,000
71511L2	6" Mag Meters @ Barrett PRVs-Labor	\$	5,000
	Install magnetic meters at Barrett Pump Station PRVs		

<u>71512C2</u>	<u>Barrett Res. 150hp Booster Pump - Construction</u>	\$	80,000
<u>71512L2</u>	<u>Barrett Res. 150hp Booster - Labor</u>	\$	1,000
	Replace remaining Booster Pump		
<u>72501E2</u>	<u>Replacement Recommendations-Engineering</u>	\$	60,000
<u>72501C2</u>	<u>Replacement Recommendations-Construction</u>	\$	60,000
<u>72501L2</u>	<u>Replacement Recommendations-Labor</u>	\$	100,000
<u>7914-503E-2</u>	<u>Backup System PRV - Circula Panorama-Engineering</u>	\$	10,000
<u>7914-503C-2</u>	<u>Backup System PRV - Circula Panorama-Construction</u>	\$	30,000
<u>7914-503L-2</u>	<u>Backup System PRV - Circula Panorama-Labor</u>	\$	10,000
	Backup PRV in case the primary PRV from 11.5 MG reservoir fails		
<u>7250500</u>	<u>New Well - Engineering</u>	\$	50,000
<u>72505C2</u>	<u>New Well - Construction</u>	\$	10,000
<u>72505L2</u>	<u>New Well - Labor</u>	\$	5,000
	Updating of engineering, hydrologic and environmental documents		
<u>7914-506C-2</u>	<u>Security Improvements - Reservoir Sites-Construction</u>	\$	10,000
<u>7914-506L-2</u>	<u>Security Improvements - Reservoir Sites-Labor</u>	\$	5,000
<u>72507E2</u>	<u>Joint Well - Engineering</u>	\$	-
<u>72507C2</u>	<u>Joint Well- Construction</u>	\$	-
<u>72507L2</u>	<u>Joint Well - Labor</u>	\$	-
<u>72508E2</u>	<u>Well Disinfection Conversion-Engineering</u>	\$	10,000
<u>72508C2</u>	<u>Well Disinfection Conversion -Const/Equip</u>	\$	45,000
<u>72508L2</u>	<u>Well Disinfection Conversion - Labor</u>	\$	2,500
	Conversion from free chlorine to chloramination		
<u>72509C2</u>	<u>West Well Rehabilitation -Replacement-Construction</u>	\$	70,000
<u>72509L2</u>	<u>West Well Rehabilitation -Replacement-Labor</u>	\$	2,000
	If needed, rehabilitate West Well		
<u>72540E2</u>	<u>SCADA System Site Additions - VP Sidehill and RZ Fire Pump</u>	\$	20,000
-	<u>New project - Sedaru Improvements</u>	\$	10,000
<u>70100C2</u>	* <u>Capitalized Accounting Costs</u>	\$	5,000

FY 2015/2016 ORGANIZATIONAL STRUCTURE

