



## Action Item 20:

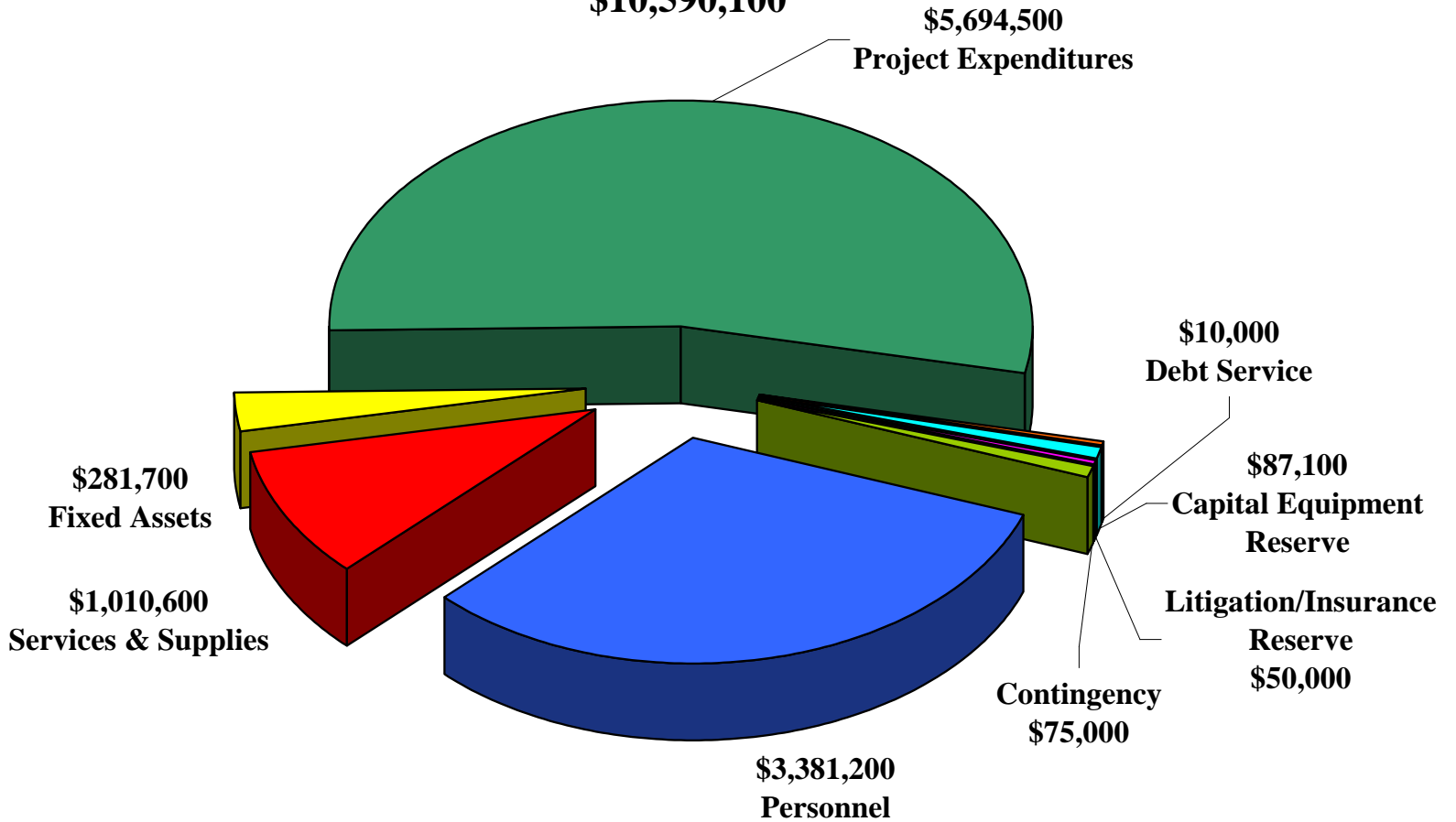
Consider Adoption of Mid-Year  
Fiscal Year 2010-11 Budget  
Adjustment

March 21, 2011, Regular Meeting  
Staff contact: Rick Dickhaut

## Original Budgeted Expenditures

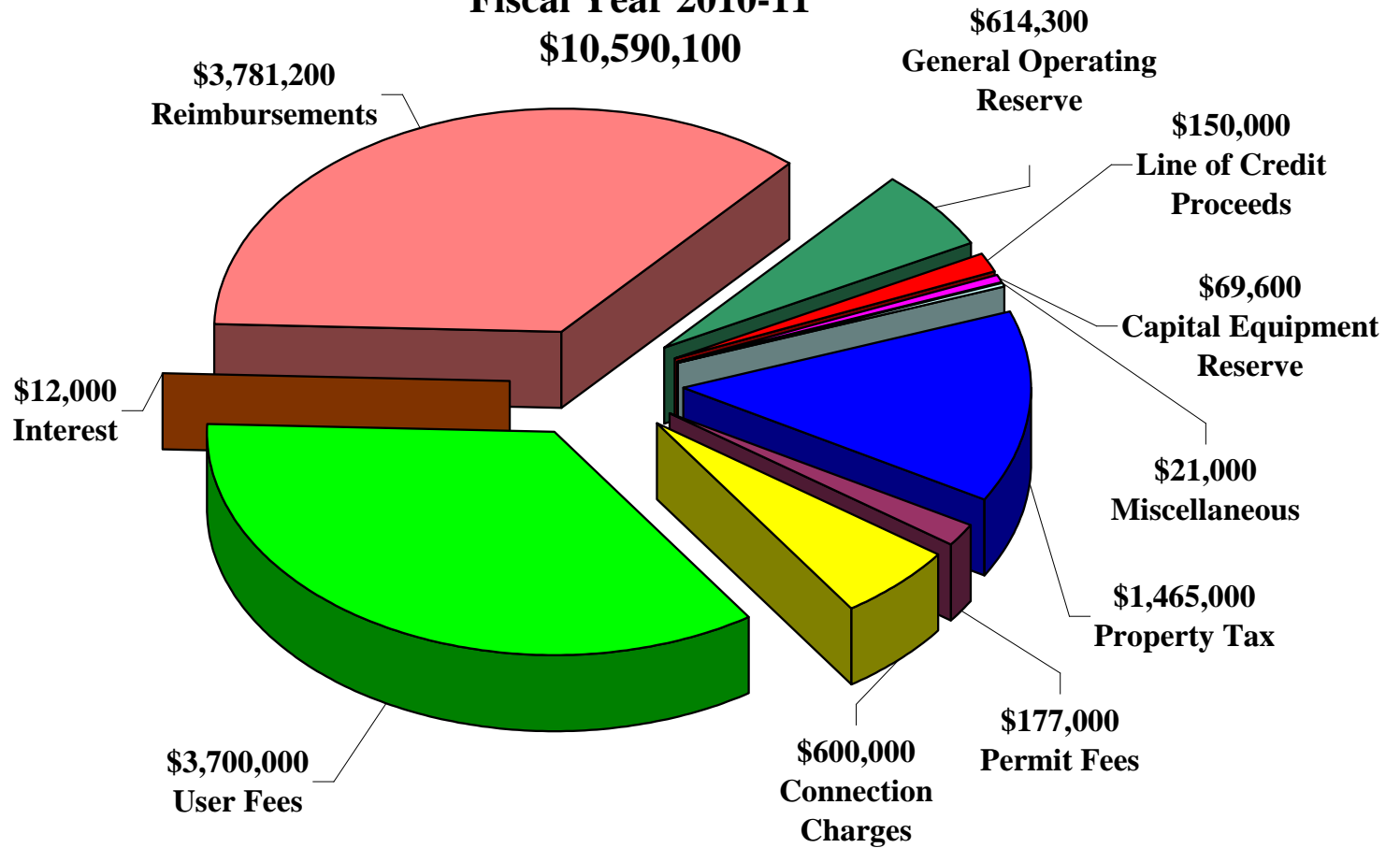
Fiscal Year 2010-11

**\$10,590,100**



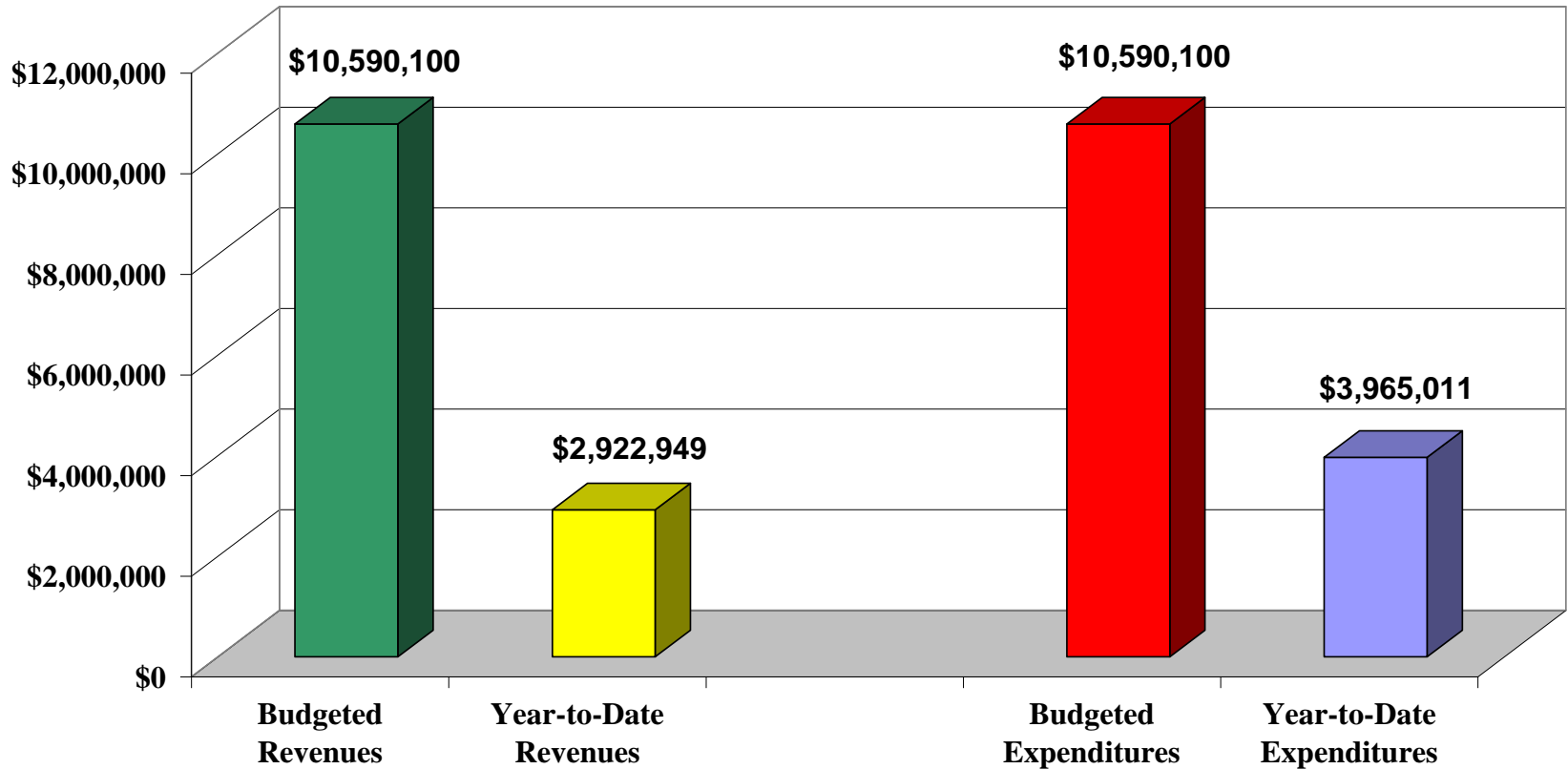


### Original Budgeted Revenues Fiscal Year 2010-11 \$10,590,100






## Year-to-Date Actual Revenues & Expenditures As of 12/31/10 (50% Fiscal Year)




# Expenditure Adjustments (Personnel)




Salaries	\$(119,900)
Retirement	(22,700)
Employee Insurance	(25,400)
L/T Disability Insurance	(400)
Workers' Comp. Ins.	(500)
Medicare/FICA	(1,700)
Personnel Recruitment	<u>18,900</u>
Total	\$(151,700)

# Expenditure Adjustments (Supplies & Services)



Data Processing Costs	\$70,300
Facility Maintenance	(25,000)
Office Supplies	(4,000)
Travel	(4,000)
Staff Development	(3,000)
Rent	7,700
Vehicle Expense	(7,000)
Other Miscellaneous (net)	<u>3,600</u>
Total	\$38,600


# Expenditure Adjustments (Project Expenditures)

A vertical strip on the left side of the slide shows a scenic view of a river with a small waterfall, surrounded by lush green trees and rocks.

IRWMP & Grant Applications	\$ 10,000
Permit Process Streamlining	(10,000)
Rationing Implementation Testing	(50,000)
Conservation Advertising	(15,000)
Water Efficiency Training/Education	(25,000)
Landscape Audits	110,000 [1]
Conservation Devices	15,000 [1]
Rebate Funds	200,000 [1]
Update Commercial Factors	18,400

[1] Reimbursable by Cal-Am

# Expenditure Adjustments (Project Expenditures, Cont.)




Fractured Bedrock Assessment	\$ 20,100 [1]
Water Project 1 Fencing/Grading/Paving	(54,000)
Water Project 1 Pump/Motor Replacement	(156,000)
Water Project 1 Soundproof Enclosures	(42,000)
Water Project 1 Facility Maintenance	(10,000)
Water Project 1 Temporary Generator	(55,000)
Other Misc. – Net	<u>(45,200)</u>
Total	\$(88,700)

[1] Approved at September 2010 Board Meeting



# Capital Assets




Geocortex Software (IRWM)	\$ 23,000 [1]
Qcoherent LP 360 Software	(5,300)
Topographic Data	(25,000)
Rules & Regulations Software	(15,000)
Water Distribution Systems Soft.	(15,000)
Total Station Surveying Equip.	(8,000)
SmartBoard	<u>(6,000)</u>
Total	\$(51,300)

[1] Grant funded; Board approved January 2011


The title "Expenditure Summary" is centered at the top of the page in a large, white, serif font. The background behind the title is a scenic view of a coastline with waves crashing against a rocky shore under a clear sky.

# Expenditure Summary

A vertical strip on the left side of the page shows a close-up of a waterfall cascading over rocks in a lush, green forest.

Original Budget	\$10,590,100
Personnel	(151,700)
Supplies & Services	38,600
Program Expenditures	(88,700)
Capital Assets	<u>(51,300)</u>
Amended Budget	\$10,337,000

# Revenue Adjustments

A vertical image on the left side of the slide shows a waterfall cascading over rocks in a lush, green forest.

Original Budget	\$10,590,100
Permit Fees	122,000
Connection Charges	(200,000)
Reimbursements – Cal-Am	362,000
Reimbursements – Other	7,000
Grant Funds	33,000
General Operating Reserve	<u>(577,100)</u> [1]
Amended Budget	\$10,337,000

[1] Reduces budgeted use of General Operating Reserves to \$37,200

# General Operating Reserves Adjustment & Carryover

## General Operating

Reserve as of 07/01/10	\$937,688
FY 2010-11 Budgeted Use	<u>(37,200)</u>
Projected Reserve at 06/30/11	\$900,488 [1]

[1] 8.7% of new operating budget

The top right portion of the slide features a background image of a coastal landscape with waves crashing against a rocky shore under a hazy sky.

# Additional Reserves

The left side of the slide features a vertical background image of a river with a small waterfall, surrounded by lush green trees and rocks.

Additional Board Designated Reserves as  
of 07/01/10 are as follows:

Litigation Reserve	\$250,000
Capital Equipment Reserve	286,600
Flood/Drought Reserve	<u>443,944</u>
Total Designated Reserves	\$980,544

# Summary

<u>Revenue</u>	<u>Adopted</u>	<u>Change</u>	<u>Amended</u>
Property Tax	\$1,465,000	\$0	\$1,465,000
Permit Fees - WDD	105,000	60,000	165,000
Permit Fees - PED	72,000	62,000	134,000
Connection Charges	600,000	(200,000)	400,000
User Fees	3,700,000	0	3,700,000
Recording Fees	13,000	0	13,000
Interest	12,000	0	12,000
Reimbursements - CAW	3,582,800	362,000	3,944,800
Reimbursements - Watermaster	110,000	0	110,000
Reimbursements - Other	63,400	7,000	70,400
Reimbursements - Legal Fees	25,000	0	25,000
Other	8,000	0	8,000
Subtotal	\$9,756,200	\$291,000	\$10,047,200
Line of Credit Proceeds	150,000	0	150,000
Capital Equip. Reserve	69,600	0	69,600
Grant Funds	0	33,000	33,000
From Fund Balance	614,300	(577,100)	37,200
Total	\$10,590,100	(\$253,100)	\$10,337,000

<u>Expenditures</u>	<u>Adopted</u>	<u>Change</u>	<u>Amended</u>
Personnel	\$3,381,200	(\$151,700)	\$3,229,500
Supplies & Services	1,010,600	38,600	1,049,200
Project Expenditures	5,694,500	(88,700)	5,605,800
Capital Assets	281,700	(51,300)	230,400
Capital Equipment Reserve	87,100	0	87,100
Insurance/Litigation Reserve	50,000	0	50,000
Debt Service	10,000	0	10,000
Election Expense	0	0	0
Contingency	75,000	0	75,000
Total	\$10,590,100	(\$253,100)	\$10,337,000

# For More Information

- Staff reports and presentation materials can be found on the District's website at:

[www.mpwmd.dst.ca.us](http://www.mpwmd.dst.ca.us)

- PowerPoint presentations will be posted on the website the day after the meeting.