BORREGO WATER DISTRICT

FISCAL YEAR 2013-2014

ANNUAL BUDGET

May 13, 2013

SUBMITTED BY:

JERRY ROLWING GENERAL MANAGER

TO:

BOARD OF DIRECTORS

BETH HART PRESIDENT

LYLE BRECHT VICE-PRESIDENT

MARSHAL BRECHT SECRETARY/TREASURER

> LEE ESTEP DIRECTOR

RAYMOND DELAHAY DIRECTOR

FISCAL YEAR 2013-2014 ANNUAL BUDGET MAY 13, 2013

TABLE OF CONTENTS

COVER PAGE
TABLE OF CONTENTS2
SUBMITTAL LETTER
BUDGET RESOLUTION4
BUDGET CASH FLOW FY 20146
CONDENSED BUDGET FY 20149
CAPITAL IMPROVEMENTS PLAN10
CASH RESERVES POLICY16
FOUR YEAR NET INCOME AND WORKING CAPITAL PROJECTION
PROPOSED RATES SCHEDULE19



May 13, 2013

Board of Directors:

This Fiscal Year 2013-2014 consolidated budget was prepared in compliance with the laws of the State of California and reflects the Board of Directors' (Board) goals and priorities and the District's strategic plans by which to achieve these goals and priorities.

The Operations and Management (O&M) and Capital Improvements Projects (CIP) and non-O&M expenses budgets contained in this FY 2014 consolidated budget package represent management's best assessment of a "bare-bones" budget to successfully accomplish the District's goals and priorities for FY 2014. This budget document will be used as a guideline to address the dynamics of the District's operations and the economic challenges of returning the District's present finances to a sustainable state.

The budget shows total revenues for FY 2014 projected to be approximately \$3,428,611. This represents a projected revenues increase of 2% from FY 2013 projected actual revenues. The FY 2014 projected revenues assumes approximate increases in the base water rate of 15%, water commodity rate of 19% and 13.75% for sewer rates from FY 2013. FY 2014 O&M expenses are projected to be approximately \$2,259,946. Non O&M expenses (including CIP costs) for FY 2014 are projected to be approximately \$741,060.

Included in this budget package is the proposed Board Resolution to adopt and approve the FY 2014 budget; a detailed revenue and expense budget; CIP budget with associated justification from the District's consulting engineer; the District's reserves policy; and a cash flow analysis of the proposed rate increases.

Thank you for your consideration.

Sincerely,

Jerry Rolwing General Manager

RESOLUTION NO. 2013-05-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT APPROVING THE OPERATIONS, MAINTENANCE, CAPITAL IMPROVEMENTS AND GROUNDWATER MANAGEMENT BUDGETS AND BOARD DESIGNATED RESERVES FUND POLICY FOR FISCAL YEAR 2013-2014

WHEREAS, the Board of Directors has reviewed and considered the Budget as presented for Fiscal Year 2013-2014 hereinafter referred to as the "Budget" which is attached hereto as Exhibit A and incorporated by reference, and

WHEREAS, the Budget provides a comprehensive plan of financial operations for the District including an estimate of revenues and the anticipated requirements for expenditures, appropriations, and reserves for the forthcoming fiscal year, and

WHEREAS, the Budget establishes the basis for incurring liability and making expenditures on behalf of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Borrego Water District, that the Budget and each and every part thereof, is hereby approved and adopted for the Fiscal Year 2013-2014.

PASSED, ADOPTED AND APPROVED at a special meeting of the Board of Directors of the Borrego Water District held on May 13, 2013.

Beth A. Hart President of the Board of Directors Of Borrego Water District

ATTEST:

Marshal J. Brecht Secretary/Treasurer of the Board of Directors Of Borrego Water District

STATE OF CALIFORNIA)) ss. COUNTY OF SAN DIEGO) I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of said District at a special meeting held on the 13th day of May, 2013, and that it was so adopted by the following vote:

AYES:DIRECTORS:NOES:DIRECTORS:ABSENT:DIRECTORS:ABSTAIN:DIRECTORS

Secretary of the Board of Directors of Borrego Water District

STATE OF CALIFORNIA)) ss. COUNTY OF SAN DIEGO)

I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the above and foregoing is a full, true and correct copy of RESOLUTION NO. 2013-05-01, of said Board, and that the same has not been amended or repealed.

Dated: May 13, 2013

Secretary of the Board of Directors of Borrego Water District

BWD BUDGET CASH FLOW 2013-2014

			-2014				
	С	E	AC	AG	AK	AL	AM
1		STATISTICS STATISTICS	20 BIRS			STATISTICS OF	
2							
3							
4	BWD BUDGET CASH FLOW				4/24/2013	14%	5/13/2013
5	2013-2014	ADOPTED	ADOPTED	YTD + PROJ MONTHS>>	PROPOSED	Water	ADOPTED
6		BUDGET	BUDGET	PROJECTED	BUDGET	(Net)	BUDGET
7		2011-2012	2012-2013	<u>2012-2013</u>	2013-2014	Increase	2013-2014
8	REVENUE						
9	WATER REVENUE						
		-					
10	Residential Water Sales (Assume no water use on Montesoro GC)	424,312	797,310	734,178	721,798	101,052	822,850
11	Commercial Water Sales	98,000	112,548	103,660	100,354	14,050	114,404
12	Irrigation Water Sales	99,000	134,297	130,766	127,750	17,885	145,635
13	GWM Surcharge	94,000	103,204	92,697	90,096	12,613	102,709
14	Water Sales Power Portion	277,000	331,621	305,230	295,533	41,375	336,908
15	Readiness Water Charge -15% increase	635,000	986,046	947,427	941,263	141,189	1,082,452
16	Readiness Water Charge - Liened properties	_	0	32,180	35,652	5,348	41,000
17	Meter Installation	40,000	0	4,040	0	0	0
18	Water hook-up charge	0	0	-	0	0	0
	Reconnect Fees			0.400		Ő	6 800
19		6,500	11,000	9,180	6,800		6,800
20	Backflow Testing/installation	3,300	5,000	4,550	4,575	0	4,575
21	Bulk Water Sales	1,200	3,570	6,535	6,235	0	6,235
_	Penalty & Interest Water Collection						
		24,000	32,252	13,350	12,197	0	12,197
23	TOTAL WATER REVENUE:	1,702,312	2,516,848	2,383,794	2,342,253	333,512	2,675,765
24							
	PROPERTY ASSESSMENTS/AVAILABILITY CHARGES						
26	641500 1% Property Assessments	69,080	68,174	64,388	63,179		64,388
27	641502 Property Assess wtr/swr/fld (679 parcels \$66 ea(44,814))	45,000	24,985	24,795	26,821		25,369
	641502/641503 Prop Assess. (Allowance for bad debt (\$458,909))	0	0		0		0
							0
29	641501 Water avail Standby	82,673	78,918	89,025	89,641		89,038
30	641504 ID 3 Water Standby (361 parcels \$37.70 parcel (13,609.7))	13,609	13,609		0		0
_	641504 ID 3 Water Standby-(La Casa-2 parcels= \$20,150)	20,150	19,495	35,055	45,821		35,165
32	641503 Pest standby	17,953	14,183	15,444	17,025		15,474
33	TOTAL PROPERTY ASSES/AVAIL CHARGES:	248,465	219,364	228,706	242,487	13.75%	229,434
34						Sewer	
35	SEWER SERVICE CHARGES					Budget	
36	Town Center Sewer Holder's Fees	180,140	180,144	173,351	168,000	Increase	168,000
37	Town Center Sewer User Fees			15,800	37,920		37,920
		-	000 700	the second se			
38	Sewer user Fees	221,400	309,790	278,159	264,000	36,300	300,300
39	Sewer-liened		0	804	3,216		3,216
40	Penalty Interest-Sewer	1,800	1,200	1,090	1,200		1,200
				1,000			1,200
A REAL PROPERTY AND	Sewer Capacity Fees	12,138	0		0		0
42	TOTAL SEWER SERVICE CHARGES:	415,478	491,134	469,204	474,336	36,300	510,636
43							
_	OTHER INCOME						
		- BERNER BERNER		Not a second sec			
45	Rent Income-Antilles wireless	7,715	7,715	6,822	4,800		0
46	Annexation Fees	0	0	-	0		0
		5,000	0				
	Fire Hydrant Installation				0		0
48	Miscellaneous Income (net csd fee/JPIA rebate)	5,000	13,000	8,223	10,320		10,320
49	Administrative Fee-Water Credits	5,000	1,000	_	0		0
	Gain on asset sold -Sale of Package Plant	1,500	0	36,000			0
			U		U		U
	Sale of Clark Dry Lake Property/Communication tower			217,335	0		0
52	Stag Grant	125,000	0	-	0		0
	Interest Income	1,550	200	146	187		187
	TOTAL OTHER INCOME:	150,765	21,915	268,525	15,307		10,507
55							
	TOTAL INCOME:	2,517,020	3,249,262	3,350,229	3,074,383	369,812	3,426,341
		2,517,020	0,240,202	5,550,225	0,014,000	009,012	0,420,341
57							
58	CASH BASIS ADJUSTMENTS						
	Decrease (Increase) in Accounts Receivable		0	(31,078)			
					0.070		0.070
	CC Golf Equipment receivable		2,268	2,269	2,270		2,270
61	Other Cash Basis Adjustments-Coljen LMTD deposit			27,283	0		
	TOTAL CASH BASIS ADJUSTMENTS:	0	2,268	(1,526)	2,270		2,270
		-	2,200	(1,520)	2,210		2,270
63					Ref Street Street		
64	TOTAL INCOME RECEIVED:	2,517,020	3,251,530	3,348,703	3,076,653	369,812	3,428,611
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BWD BUDGET CASH FLOW 2013-2014

C BUOGET				-2014				
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E BUDGET PROJECTED BUDGET	4	BWD BUDGET CASH FLOW				4/24/2013	14%	5/13/2013
2011-2012 2012-2013 2012-2013 2013-2014 Increase 2013-2014 Increas	5	2013-2014	ADOPTED	ADOPTED	YTD + PROJ MONTHS>>	PROPOSED	Water	ADOPTED
2011-2012 2012-2013 2012-2013 2013-2014 Increase 2013-2014 Increas	6		BUDGET	BUDGET	PROJECTED	BUDGET	(Net)	BUDGET
B DEPENSES Dependence 10 Mattice MACCENTRASE 19000	7		2011-2012	2012-2013	2012-2013	2013-2014	Increase	2013-2014
Start Start <th< td=""><td></td><td>EXPENSES</td><td></td><td></td><td></td><td>State State States</td><td></td><td></td></th<>		EXPENSES				State State States		
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Tom Information 7,500 3,800 3,712 3,855 3,855 27 Index Expense 7,000 2,000 22,442 3,000 3,000 28 Index Addit 38,000 35,000 22,442 3,000 3,000 28 Index Addit 22,500 28,640 24,655 22,4685 22,4685 28 Index Addit 5,000 4,000 1,516 1,500 4,000 28 Addit 5,000 2,500 2,500 6,000 4,000 6,000 28 Addit 5,000 10,000 16,165 1,500 6,000 4,000 10,000 16,165 15,000 10,000 16,000 10,000 16,000 10,000 16,000 10,000 16,000 10,000 16,000 10,000 16,000 10,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000 16,000	70	Telemetry	20,000	15,000	11,904	10,000		10,000
12 Verd 6.0 17,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 12,000 9,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 12,000 9,000 15,000 15,000 15,000 15,000 12,000 9,000 12,000 9,000 12,000			-					3,655
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Image: Product Services (ADPBark Fee) 6,000 4,000 5,000 6,000 16,163 2,000 12,000 16,163 2,200 2,2006 18,000	74	TOTAL MAINTENANCE EXPENSE:	227,500	255,600	215,173	234,655		234,655
Production of transaction 8.000 4.000 1.600 1.600 1.600 Production Services (APP/Bark Fees) 25,000 26,000 25,900 25,900 26,000 25,900 30,000 Computer billing 12,200 9,000 4,833 22,200 22,000 12,000 9,000 45,000 42,000	75							
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Image Services 25,000 10.00 4,33 25,200 22,000 Image Services 60,000 10,000 16,165 15,000 16,000 Image Services 25,000 22,006 16,000 16,000 16,000 Image Services 23,000 138,000 124,307 131,333 131,333 Image Services 20,000 138,000 138,000 18,000 18,000 Image Services 22,000 138,000 18,000 18,000 18,000 Immersic Cong 102,174 72,000 19,000 19,000 19,000 19,000 18,000 18,000 18,000 18,000 18,000 18,000 16,000 1	80	Computer billing	12,000	9,000	8,606	9,000		9,000
Image Services 25,000 10.00 4,33 25,200 22,000 Image Services 60,000 10,000 16,165 15,000 16,000 Image Services 25,000 22,006 16,000 16,000 16,000 Image Services 23,000 138,000 124,307 131,333 131,333 Image Services 20,000 138,000 138,000 18,000 18,000 Image Services 22,000 138,000 18,000 18,000 18,000 Immersic Cong 102,174 72,000 19,000 19,000 19,000 19,000 18,000 18,000 18,000 18,000 18,000 18,000 16,000 1	81	Consulting/Technical	25.000	1.500	166	200		200
Isol logical Services 60,000 10,000 16,65 15,000 15,000 Mark Teshingke vork 25,000 22,006 15,000 42,000 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>			-					
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Iss Description: Permit Frees 45,000 45,000 39,051 42,000 42,000 67 TOTAL PROFESSIONAL SERVICES EXPENSE: 230,000 136,500 124,307 131,333 131,		·						
Image: Service			-					18,000
17 10<	85	Regulatory Permit Fees	45,000	45,000	39,051	42,000		42,000
17 10<			230.000	138.500		Sector and the		131,339
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12 TOTAL INSUGANCEINTEREST EXPENSE: 317,649 316,272 318,126 311,763 311,763 14 DERSONNEL EXPENSE 22,000 9,130 10,225 12,870 750,00 15 Soard Meeting Expense (board stpend/board secretary) 326,918 825,000 878,604 831,000 750,00 16 Solarines & Wages (corres) 322,330 19,251 220,000 117,226 119,230 119,276 117,226 119,230 119,276 115,200 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 112,2470 172,826 115,000 116,000 116,000 116,000 116,000 12,870 17,850 7,500 7,500 7,500 7,500 7,500 5,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	90	Workers Comp	20,000	19,200	19,005	18,800		18,800
12 TOTAL INSUGANCEINTEREST EXPENSE: 317,649 316,272 318,126 311,763 311,763 14 DERSONNEL EXPENSE 22,000 9,130 10,225 12,870 750,00 15 Soard Meeting Expense (board stpend/board secretary) 326,918 825,000 878,604 831,000 750,00 16 Solarines & Wages (corres) 322,330 19,251 220,000 117,226 119,230 119,276 117,226 119,230 119,276 115,200 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 1157,220 112,2470 172,826 115,000 116,000 116,000 116,000 116,000 12,870 17,850 7,500 7,500 7,500 7,500 7,500 5,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	91	Interest-COP 2008/Well 12 Purchase Agreement	194,875	225,072	225,071	219,313		219,313
S Construct EXPENSE Construct			-	316.272	and a second			
Image: Source EXPENSE 22,000 9,130 10,225 12,870 72,870 Sourd Measuring Expanse (board signard/board secretary) 22,600 9,130 10,225 12,870 750,00 Sourd Measuring Expanse (board signard/board secretary) 22,600 9,130 10,225 12,870 750,00 Sourd Measuring Expanse (board signard/board secretary) 22,819 19,251 20,803 19,645 150,00 Sourd Measuring Expanse (board signard/board secretary) 22,300 271,845 10,645 12,870 750,00 Sourd Measuring Expanse (board signard/board secretary) 22,300 211,815 22,833 19,251 20,800 157,200 Sourd Signard Measuring Expanse (board signard/board secretary) 10,500 7,500 5,388 7,500 7,500 Sourd Signard Measuring Expanse (board signard/board secretary) 1,285,081 1,287,121 1,287,01 1,287,01 1,111,70 Sourd Sourd Signard Measuring Expenses 10,700 6,500 7,500 2,54,000 26,400 3,000 Sourd			-					
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Is Medical Insurance Benefits 232,733 223,000 219,187 232,839 191,00 Ig Calpers Retirement Benefits 177,8000 177,240 172,526 193,500 157,220 Ig Salaries & Wages contra account (18,000) 177,240 172,526 193,500 157,220 Ig Conference/Conventions/Training/Seminars 10,500 7,500 9,388 7,500 7,50 Ig Conference/Conventions/Training/Seminars 1,285,081 1,237,121 1,286,108 1,287,010 1,286 Ig OFFICE EXPENSE: 1,285,081 1,237,121 1,286,081 1,287,000 28,000 25,000 25,000 25,000 25,400 25,400 25,400 25,400 25,400 25,400 25,400 32,500 2,51,50 2,150	97	Taxes on Payroll	32,930	19,251	20,803	19,645		16,000
19 Calapiers Retirement Benefits 177,200 177,240 172,256 193,500 157,20 103 Salaries & Wages contra escount (18,000) (24,000) (14,568) (12,270) (12,270) 103 Conference/Conventions/Training/Seminars 10,500 7,500 9,358) 7,500 7,500 103 Conference/Conventions/Training/Seminars 1,285,081 1,227,121 1,286,134 1,284,484 1,111,70 104 OFFICE EXPENSE 20,000 18,000 22,913 18,000 18,000 25,400 25,400 25,400 25,400 25,400 25,400 25,400 25,400 25,400 24,500 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 21,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,150 24,151 24,142 24,145	98	Medical Insurance Benefits	232,733		219,187			
100 Salaries & Wages contra account (18,000) (24,000) (14,568) (12,870) (12,877) 101 Conference/Conventions/Training/Seminars 10,500 7,500 9,358 7,500 7,60				-	· · · · · · · · · · · · · · · · · · ·			
101 Conference/Conventions/Training/Seminars 10,600 7,500 9,358 7,500 7,500 102 TOTAL PERSONNEL EXPENSE: 1,285,081 1,237,121 1,286,134 1,284,484 1,111,70 103			-					
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103 OFFICE EXPENSE 20,000 18,000 22,913 18,000 18	the second se		10,500	7,500	9,358	7,500		7,500
1cs OFFICE 20,00 18,000 22,913 18,000 13,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,011,011,011,011,011,011,011,011,011,0	102	TOTAL PERSONNEL EXPENSE:	1,285,081	1,237,121	1,296,134	1,284,484		1,111,700
105 Office Supplies 20,000 18,000 22,913 18,000 26,000 106 Office Equipment/ Rental/Maintenance Agreements 32,500 26,000 30,350 25,400 25,400 107 Postage & Freight 11,000 110,000 12,166 13,000 13,000 108 Taxes on Property 2,291 2,300 2,150 2,150 2,150 109 Telephone/Anwering Service 10,700 8,500 7,971 8,400 8,400 110 Desk & Subscriptions 8,000 5,000 1,418 720 72 111 Duesk & Subscriptions 8,000 5,000 1,495 4,842 4,44 113 Uniforms 7,500 6,000 14,995 4,842 4,84 116 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,835 84,835 119 Office/Shop Utilities 15,000 16,000 18,895 16,875 16,875 16,875 112 Calular Phone	103							
105 Office Supplies 20,000 18,000 22,913 18,000 26,000 106 Office Equipment/ Rental/Maintenance Agreements 32,500 26,000 30,350 25,400 25,400 107 Postage & Freight 11,000 110,000 12,166 13,000 13,000 108 Taxes on Property 2,291 2,300 2,150 2,150 2,150 109 Telephone/Anwering Service 10,700 8,500 7,971 8,400 8,400 110 Desk & Subscriptions 8,000 5,000 1,418 720 72 111 Duesk & Subscriptions 8,000 5,000 1,495 4,842 4,44 113 Uniforms 7,500 6,000 14,995 4,842 4,84 116 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,835 84,835 119 Office/Shop Utilities 15,000 16,000 18,895 16,875 16,875 16,875 112 Calular Phone	104	OFFICE EXPENSE						
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107 Postage & Freight 11,000 12,166 13,000 13,00 108 Taxes on Property 2,291 2,300 2,150 2,1			-	-				
108 Taxes on Property 2,291 2,300 2,150 2,150 2,150 8,15 108 Telephone/Answering Service 10,700 8,500 7,971 8,400 8,400 119 Bad Debt Collection 4,000 1,000 7,478 720 722 111 Dues & Subscriptions 8,000 5,000 2,455 4,400 4,400 112 Printing, Publications & Notices 7,000 6,500 6,283 7,177 7,17 114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,833 116 107,991 84,800 310,393 360,000 310,033 360,005 310,393 360,005 385,655 16,875 16,875 16,875 16,875 16,875 16,875 16,875 16,875 16,875 16,875 16,875 16,875 136,045 385,65 122 123 100,00 9,007 8,777 8,777 8,777 177 8,777 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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110 Bad Debt Collection 4,000 1,000 7,418 720 72 111 Dues & Subscriptions 8,000 5,000 2,455 4,400 4,40 112 Printing, Publications & Notices 5,000 1,500 2,190 747 747 113 Uniforms 7,000 6,500 6,283 7,177 7,177 114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,833 118 Pumping-Electricity 320,000 330,000 319,882 310,393 360,000 119 Office/Shop Utilities 15,000 16,000 16,895 16,875 16,875 120 Cellular Phone 10,000 9,000 345,784 336,045 385,65 122 Callular Phonese (Increase) in Accounts Payable 0 (16,416) 2,383,122 2,383,122 2,383,122 2,283,122 2,289,94 122 CaSH BASIS ADJUSTMENTS 0 6,230 0	108	Taxes on Property	2,291	2,300	2,150	2,150		2,150
110 Bad Debt Collection 4,000 1,000 7,418 720 72 111 Dues & Subscriptions 8,000 5,000 2,455 4,400 4,40 112 Printing, Publications & Notices 5,000 1,500 2,190 747 747 113 Uniforms 7,000 6,500 6,283 7,177 7,177 114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,833 118 Pumping-Electricity 320,000 330,000 319,882 310,393 360,000 119 Office/Shop Utilities 15,000 16,000 16,895 16,875 16,875 120 Cellular Phone 10,000 9,000 345,784 336,045 385,65 122 Callular Phonese (Increase) in Accounts Payable 0 (16,416) 2,383,122 2,383,122 2,383,122 2,283,122 2,289,94 122 CaSH BASIS ADJUSTMENTS 0 6,230 0	109	Telephone/Answering Service	10,700	8,500	7,971	8,400		8,400
111 Dues & Subscriptions 8,000 5,000 2,455 4,400 4,40 112 Printing, Publications & Notices 5,000 1,500 2,190 747 74 113 Uniforms 7,000 6,500 6,283 7,177 7,17 114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,836 116					and a second			720
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113 Uniforms 7,000 6,500 6,283 7,177 7,171 114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,833 116				-	the second se			
114 Osha Requirements/Emergency preparedness 7,500 5,000 1,495 4,842 4,84 115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,836 116		÷		-				747
115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,837 116	_			6,500	6,283	7,177		7,177
115 TOTAL OFFICE EXPENSE: 107,991 84,800 95,391 84,836 84,837 116	114	Osha Requirements/Emergency preparedness	7,500	5,000	1,495	4,842		4,842
116								
117 UTILITIES EXPENSE 320,000 330,000 319,882 310,393 360,00 118 Pumping-Electricity 15,000 16,000 16,895 16,875 16,875 120 Cellular Phone 10,000 9,000 9,007 8,777 8,777 121 TOTAL UTILITIES EXPENSE: 345,000 355,000 345,784 336,045 385,655 122 345,000 355,000 345,784 336,045 385,655 122 345,000 355,000 345,784 336,045 385,655 123 TOTAL EXPENSES: 2,513,221 2,387,292 2,394,915 2,383,122 2,259,944 124						5.1000		,
118 Pumping-Electricity 320,000 330,000 319,882 310,393 360,00 119 Office/Shop Utilities 15,000 16,000 16,895 16,875 16,875 16,877 120 Cellular Phone 10,000 9,000 9,007 8,777 8,777 8,777 121 TOTAL UTILITIES EXPENSE: 345,000 355,000 345,784 336,045 385,65 122 345,784 345,000 345,784 336,045 385,65 345,784 123 TOTAL EXPENSES: 2,513,221 2,387,292 2,394,915 2,383,122 2,383,122 2,259,944 122 CASH BASIS ADJUSTMENTS 0 0 16,416) 0 16,416) 122 123 10rease (Decrease) in Inventory 0 6,230 16,230 16,230 16,230 16,230 16,230 131 100 131 TOTAL EXPENSES PAID: 2,513,221 2,387,292 2,401,145 2,383,122 2,383,122 2,259,944 132 133 NET CASH FLOW (0&M) 3,799 864,237 947,558 693,532 1,168,668 <				-				
119 Office/Shop Utilities 15,000 16,000 16,895 16,875 16,875 16,875 120 Cellular Phone 10,000 9,000 9,007 8,777 8,777 8,777 121 TOTAL UTILITIES EXPENSE: 345,000 355,000 345,784 336,045 385,655 122 345,784 336,045 385,655 385,655 122 345,784 2,513,221 2,387,292 2,394,915 2,383,122 2,383,122 2,259,944 124								
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121 TOTAL UTILITIES EXPENSE: 345,000 355,000 345,784 336,045 385,65 122 345,784 336,045 385,65 345,784 123 124 125 125 2,383,122 2,383,122 2,383,122 2,259,94 124 125 126 126 126 126 126 127 100 100 116,416) 116	120	Cellular Phone	10,000	9,000	9,007	8,777		8,777
122 345,784 123 TOTAL EXPENSES: 2,513,221 2,387,292 2,394,915 2,383,122 2,383,122 2,259,94 124		and the second se		-				
123 TOTAL EXPENSES: 2,513,221 2,387,292 2,394,915 2,383,122 2,383,122 2,259,94 124						0001040		000,002
124			0 540 004	0 007 000	and the second se	0 000 100	0 000 100	0.050.0.1-
125 CASH BASIS ADJUSTMENTS 126 Decrease (Increase) in Accounts Payable 0 127 Increase (Decrease) in Inventory 0 128 Other Cash Basis Adjustments-Mesquite trails deposit expense 543 129 TOTAL CASH BASIS ADJUSTMENTS: 0 130 6,230 131 TOTAL EXPENSES PAID: 2,513,221 132 3,799 864,237 133 NET CASH FLOW (O&M) 3,799		IUTAL EXPENSES:	2,513,221	2,387,292	2,394,915	2,383,122	2,383,122	2,259,946
126 Decrease (Increase) in Accounts Payable 0 (16,416) 127 Increase (Decrease) in Inventory 0 22,104 128 Other Cash Basis Adjustments-Mesquite trails deposit expense 543 129 TOTAL CASH BASIS ADJUSTMENTS: 0 6,230 130		· ·	1200 B B (2015)					
126 Decrease (Increase) in Accounts Payable 0 (16,416) 127 Increase (Decrease) in Inventory 0 22,104 128 Other Cash Basis Adjustments-Mesquite trails deposit expense 543 129 TOTAL CASH BASIS ADJUSTMENTS: 0 6,230 130	125	CASH BASIS ADJUSTMENTS						
127 Increase (Decrease) in Inventory 0 22,104 128 Other Cash Basis Adjustments-Mesquite trails deposit expense 543 129 TOTAL CASH BASIS ADJUSTMENTS: 0 6,230 130 131 TOTAL EXPENSES PAID: 2,513,221 2,387,292 2,401,145 2,383,122 2,383,122 2,259,944 132 133 NET CASH FLOW (O&M) 3,799 864,237 947,558 693,532 1,168,664	_			0	(16.416)			
128 Other Cash Basis Adjustments-Mesquite trails deposit expense 543 129 TOTAL CASH BASIS ADJUSTMENTS: 0 6,230 130								
129 TOTAL CASH BASIS ADJUSTMENTS: 0 6,230 130				0_				
130 2,513,221 2,387,292 2,401,145 2,383,122 2,383,122 2,259,94 132 133 NET CASH FLOW (0&M) 3,799 864,237 947,558 693,532 1,168,668			To an a state of the state of t	-	and the second s			
131 TOTAL EXPENSES PAID: 2,513,221 2,387,292 2,401,145 2,383,122 2,383,122 2,259,94 132		TOTAL CASH BASIS ADJUSTMENTS:		0_	6,230			
132 3,799 864,237 947,558 693,532 1,168,668								
132 3,799 864,237 947,558 693,532 1,168,668	131	TOTAL EXPENSES PAID:	2,513,221	2,387,292	2,401,145	2,383,122	2,383,122	2,259,946
133 NET CASH FLOW (O&M) 3,799 864,237 947,558 693,532 1,168,669								
			2 700	864 327	047 669	602 522		1 100 000
	133	NET GASH FLOW (UAW)	2,199	004,231	941,558			

BWD Cash Flow BUDGET 2013-2014 5.8.13 final

693,532 AGENDA PAGE 16

BWD BUDGET CASH FLOW

		2013	-2014				
	С	E	AC	AG	AK	AL	AM
4	BWD BUDGET CASH FLOW				4/24/2013	14%	5/13/2013
5	2013-2014	ADOPTED	ADOPTED	YTD + PROJ MONTHS>>	PROPOSED	Water	ADOPTED
6		BUDGET	BUDGET	PROJECTED	BUDGET	(Net)	BUDGET
7		2011-2012	2012-2013	2012-2013	2013-2014	Increase	2013-2014
134	NON O & M EXPENSES						
135	USGS Basin study (\$69,795 balance)	131,500	131,035	121,169	7,700		7,700
136	GWM Planning Costs - legal	14,000	25,000	14,571	30,000		30,000
137	Integrated Regional Water Management Plan/Staff time	53,000	0	2,695	0		0
138	STAG/LGA Grant/Staff time	40,000	0	923	0		0
139		69,000	0	-	0		69,000
140	Viking Ranch Purchase RESERVE		100,000	-	100,000		100,000
141	GWM/ABD-IRWM Legal Expenses	10,000	0	2,287	0		0
142	Contingency for possible well pump/motor failure	60,000	62,000	133,040	0		0
143	Rams Hill #1 1980 steel needs inside coating, 1.25mg	150,000	200,000	104,590	100,000		100,000
144	800 Tank .		0	126,000	0		0
145	Twin Tanks, 1970's-inside coating (rescheduled into 2013-2014)	40,000	0	-	40,000		40,000
146	Pickup	0	15,000	15,500	0		0
147	ID4, Reducing Station design and installation	0	25,000		20,000		20,000
	Fairway Lane pipeline (excludes BWD labor)	0	60,000	60,000	0		0
or Common Persons	Concrete replacement/Repairs-WWTP		10,000	-	10,000		70,000
	Rework drying bed material-WWTP		43,000	43,830	0		0
	Roof replacement for Lugo building/repairs	CALVER AND A	10,000	10,000	5,000		5,000
	Pipeline-Country Club Road Booster Sta #3 south to Slash M	RESIDENT CON	10,000		154,000		154,000
	Fire Hydrant Replacements		- 22		12,000		12,360
	Rewind motors-ID 4-11/ID4-18/ID1-10		-		35,000		35,000
	ID 1-16 pump and casing cleaning				60,000		60,000
_	WWTP-Shredder Cutters/Motor & Gear reducers/return pump		the state of the state		28,000		28,000
	WWTP-Video Collection Lines	ALC: NOT ALC: NOT	-	· · · · · · · · · · · · · · · · · · ·			10,000
_	WWTP-Sewer vacuum trailer				10,000		10,000
161	TOTAL NON O&M EXPENSES	596,581	681,035	634,605	25,000 636,700	626 700	744.000
_	TOTAL NON OWN EXPENSES	590,501	001,035	034,005	636,700	636,700	741,060
162							
163	CASH RECAP						
	Cash beginning of period	779,356	899,435	899,435	1,120,780	1,212,388	1,212,388
165	Net Cash Flow (O&M)	3,799	864,237	947,558	693,531	1,168,665	1,168,665
166	Total Non O&M Expenses	(596,581)	(681,035)	(634,605)	(636,700)	(741,060)	(741,060)
167	Transfer To/From Reserves	0		0			
	CASH AT END OF PERIOD	186,574	1,082,637	1,212,388	1,177,611	1,639,993	1,639,993
169	Cash allocated for Viking reserves			(100,000)	(200,000)	(200,000)	(200,000)
	Coljen LMTD deposit net expenditures	THE AVERS		(27,283)			
171	CASH AFTER ALLOCATION FOR RESERVES/DEPOSIT			1,085,105	977,611	1,439,993	1,439,993
172			A CARLON AND				2X8
173							
174	RESERVES	TARGET	TARGET		TARGET		TARGET
175	Working Capital (3 months)	629,555	600,000		600,000		600,000
	Contingency (3%)	75,546	72,000		80,000		80,000
_	Asset replacement	114,791	115,000		160,000		160,000
	Emergency	2,500,000	2,500,000		2,500,000		2,500,000
	Viking Ranch		100,000		200,000		200,000
	TOTAL RESERVES	3,319,892	3,387,000		3,540,000		3,540,000

	В	С	D	E	F
4		BWD			
5	INC	OME/EXPE	NSE		
6	COND	ENSED BL	JDGET		
7	τ. Γ	2013-2014			
8	Add	opted 05/13	3/13		
9					
10					
11					
12					
13					
14		TOTAL		10 4 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
15		BUDGET	WATER	ID4-WATER	SEWER
16	REVENUE				
17					
	Water Sales	2,573,055	1,029,222	1,543,833	
	GWM Surcharge	102,709	41,084	61,626	
	1% Property Assessments/641502	64,388	25,755	38,633	
	Water Availability Standby-Admin-6415-01	165,045	66,018	82,523	16,505
	Sewer Revenue	510,636			510,636
-	Interest Income	187	64	94	30
31	Other Income	12,590	4,281	6,295	2,014
32	TOTAL PROPOSED INCOME FY 2013:	3,428,611	1,166,424	1,733,003	529,185
34					
35					
36 37	EXPENSE				
	Repairs & Maintenance	234,655	79,830	118,607	36,218
	Professional Services	131,339	44,682	66,386	20,271
	Insurance	92,450	31,452	46,729	14,269
	Personnel Expense	766,000	260,595	387,177	118,227
	Employee Benefits	345,700	117,608	174,735	53,357
	Office expense	84,838	28,862	42,881	13,094
44	Utilities	385,652	131,200	194,929	59,523
45	Interest Expense-COP 2008	219,313	70,000	149,313	
46	TOTAL PROPOSED EXPENSE FY 2013:	2,259,946	764,230	1,180,758	314,959
47				10 1 100 1 1 100 10 10 10 10 10 10 10 10	
48	NET INCOME (EXPENSE):	1,168,665	402,194	552,245	214,226
49					
50	TOTAL NON O & M EXPENSE:	741,060	\$ 252,111	\$ 374,571	\$ 114,378
51					
52	TOTAL NET CASH FLOW FY 2013:	427,605	150,083	177,674	99,848

MEMORANDUM

DATE: May 13, 2013
TO: Borrego Water District Board of Directors
FROM: Jerry Rolwing, General Manager and David Dale, Dynamic Consulting Engineers, Inc.
Re: Borrego Water District, 5-10 Year Capital Improvement Program (CIP) Justification

This memorandum is to provide detailed information and justification for the proposed CIP for the next ten years. Through a regular maintenance schedule, the infrastructure of the Borrego Water District is in overall good condition. The District is proactive in planning for replacement of known short lived assets and necessary capital improvement projects to increase the useful life and reliability of the system, and reduce the District's risk and overall maintenance costs. This is done through the dedication and experience of the system operators and staff. The District's consulting engineer participated in the preparation of this CIP and Short Lived Assets replacement program.

A CIP will provide many benefits to the District. The CIP will:

- Allow for a systematic evaluation of all potential projects at the same time.
- Provide the ability to stabilize debt and consolidate projects to reduce borrowing costs.
- Serve as a public relations and economic development tool.
- Preserve the District's infrastructure while ensuring the efficient use of public funds.
- Be a tool used for applications for Federal and State grant and loan programs.

Projects included in the CIP were prioritized based on many years of experience and firsthand knowledge of the system and its deficiencies. The anticipated costs for each project were developed based on trends in the market and historical costs to the District. Normal operating expenses (such as office equipment and minor repairs) are not included in the short lived assets program. The CIP includes projects with a value of \$1,000.00 or more.

Justification for the expected expenses in the CIP and Short Lived Assets are as follows:

Short Lived Assets

Wells

This data was compiled from historical repairs to the pumps over a 10 year period. The trends for repairs and replacements of motors and well casing have also been reviewed over the period. The wells are the essential component of the water production operation. When a well fails, the entire distribution system is disrupted. The goal is to properly maintain the equipment on a proactive basis and work for timely, cost effective repairs before failure. Based on historical trends, the numbers provided in the Short Lived Assets are realistic. Staff strives to keep the equipment adequately maintained; however some unexpected failures will undoubtedly arise.

Tanks

The California Department of Health Services requires the District to physically inspect the inside of the domestic water reservoirs every three years. This service is performed by a consultant that utilizes divers and provides a written report as well as a video. There is one steel reservoir that is equipped with cathodic protection that presently needs resurfacing. One of our five bolted steel (galvanized) tanks will need inside coating in this year. As internal inspections warrant, tanks will be coated in future years. We have two (one domestic and one irrigation) reservoirs that are fitted with a hyperlon bladder. These bladders need periodic replacements and the costs are based on previous installations. The remaining six reservoirs were constructed with galvanized metal which historically has proven to be compatible with the constituents in our local groundwater.

Booster Stations

This data was compiled from historical repairs and anticipated replacement costs.

Wastewater Plant

The costs associated with the wastewater operations are based on historical records and anticipated repairs by the wastewater treatment plant operator who has been with the District for 25 years. In order to maintain infrastructure integrity, a ten year program is included to re-build the concrete facilities that are showing sign of deterioration from the harsh desert climate over the past 25 years. We have also included a project to video the sewer collection mains in years three and five. There are no previsions for reclaiming water (tertiary treatment) in this plan since that is based solely on population expansion to justify the change in operation.

Equipment

These costs are based on normal wear and tear on District vehicles and equipment.

Capital Improvement Program (CIP)

Capital Improvement Projects include Wells, Booster Stations, Reservoirs and Associated Transmission Mains

These are expected major capital improvement items that are anticipated to be required in the next ten year period. These costs do not account for unanticipated population growth or decline.

Wastewater Plant

These costs are associated with the upgrading of existing infrastructure while following the provisions of the Regional Water Quality Control Board Order.

Pressure Reducing Stations

These are estimated expenditures based on past and future studies regarding the distribution system.

Pipelines

The distribution system requires continual upgrades to avoid pipeline breaks and associated damages from negligence. The list of future projects was compiled with staff and engineering assistance and represents the anticipated pipeline improvements to alleviate any future problems with high pressures currently experienced within the distribution system.

Other Infrastructure

Over time, fire hydrants fail and require replacement. Some of the older hydrants in the system are constructed with inferior material as compared to today's standards and a regular replacement program is needed.

Groundwater Management

Included in the budget are scheduled payments for the Viking Ranch fallowing project. The payment plan calls for payments of \$270,750 in fiscal year 2015-2016, \$224,936 in fiscal year 2016-2017, and quarterly payments of \$20,228.82 over the following 25 years.

CIVIL ENGINEERING - LAND SURVEYING - CONSTRUCTION MANAGEMENT

CONSULTING ENGINEERS

4/9/13

Jerry Rolwing General Manager Borrego Water District 806 Palm Canyon Drive Borrego Springs, CA 92004

Mr. Rolwing:

I have reviewed the proposed Capital Improvement Program for the next ten years and concur that the projects identified in the schedule are the most pressing physical infrastructure needs of the District at this time. The estimated costs (in 2013 dollars) of these improvements are reasonable for planning purposes.

If you have any questions please contact me.

Regards,

David Dale, PE, PLS Contract Engineer

2415 Imperial Business Park Dr., Suite B, Imperial, CA 92251 Tel. (760) 545-0162 Fax (760) 545-0163

BORREGO WATER DISTRICT

Capital Improvements Program - Fiscal Years 2012 through 2022

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	z Automia water publiky z bitudy and resolve pressure issues	Loop IUI-LUI east side		
3 Additional Water Storage 8 Connection to ID-1 system 13	3 Additional Water Storage 8 Connection to ID-1 system	3" main, limited fire flo	w cap.	
District-wide Water Treatment 9 No pipeline, reduce system pressure	4 District-wide Water Treatment 9 No pipeline, reduce system pressure			
5 Infrastructure Replacement 10 Undersized pipeline	5 Infrastructure Replacement 10	Replace old mains		
		Replace old mains		

5/9/2013

BORREGO WATER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - SHORT LIVED ASSETS FISCAL YEAR ENDING 2014 THROUGH 2024

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-	1 yr	2 yr	3 yr	4 yr	5 yr	6 yr	7 yr	8 vr	9 vr
 ID1-1, replace 40 Hp submersible pump, clean casing ID1-2, replace 40 Hp submersible pump ID1-3, replace 40 Hp submersible pump ID1-8, 125 Hp, rewind motor in yr 2,8 pump and casing cleaning in yr 6 ID1-10, 120 Hp, rewind motor in yr 1,7 bump and casing cleaning in yr 3 	\$ 000001		\$ 10,000 \$ 50,000			\$ 40,000			
		\$ 15,000		\$ 60,000	\$ 20,000		11,800		\$ 59,000
9 ID4-4, 150 Hp, rewind motor in yr 2,7 pump and casing cleaning in yr 6,9		\$ 10,000		\$ 50,000			\$ 11.500	\$ 20,000	\$ 57,500
$\frac{10}{11}$ [D4-10, replace 30 Hp submersible yr 3 and yr 8 $\frac{11}{11}$ [D4-11, 200 Hp, rewind motor	\$ 15,000		\$ 10,000			\$ 17.250		\$ 11,500	
12 ID4-18, 100 Hp, rewind motor in yr 1,6 pump and casing cleaning in yr 2,7 13 ID5-5, 200 Hp, rewind motor in yr 2,7 pump and casing cleaning in yr 5,10	\$ 10,000	\$ 40,000 \$ 15,000			\$ 60,000	\$ 11,500	1.1		
	1 yr	2 yr	3 yr	4 yr	5 vr	6 vr	7 vr	8 vr	9 vr
 Rams Hill #1, 1980 steel, needs inside coating, 1.25 MG* Rams Hill #2, 1980 galv. 0.44 MG, repairs Ron Tark, Humorlon, TE MG 	\$ 100,000				\$ 40,000				
21 Indianhead, 1970's 1- 0.22MG, inside coating 22 Twin Tanks, 1970's 2- 0.22 MG, inside coating #1 in yr 1, #2 in yr 4	\$ 40,000		\$ 40,000	\$ 43.600					
23 Country Club, 1999 1.0 MG									\$ 100,000
25 Booster/Pressure Reducing Sta.	1 yr	2 yr	3 yr	4 yr	5 yr	6 yr	7 yr	8 yr	9 yr
26 ID1, Booster Sta. 1, #1, 30 Hp, motor yr 2, pump yr 6		\$ 4,000				\$ 6,000			
27 ID1, Booster Sta. 1, #2, 30 Hp, motor yr 3, pump yr 7 28 ID1, Booster Sta. 1, #3, 50 Hp, motor yr 4 pump yr 8			\$ 4,000	¢ 15 000			\$ 6,000	11 000	
29 ID1, Booster Sta. 2, #4, 30 Hp, motor yr 2, pump yr 5								nnn'et é	
 30 IIU1, Booster Sta. 2, #5, 30 Hp, pump yr 3, motor yr 4 31 IID1, Booster Sta. 2, #6, 50 Hp, motor yr 2, pump yr 8 									
		\$ 4,000				\$ 9,000		\$ 4,720	
33 34 Wastewater Plant	1 yr	2 yr	3 yr	4 yr	5 yr	6 vr	7 vr	8 vr	9 vr
35 Shredder Cutters		\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	\$ 6,956	164	\$ 7,379	\$ 7,601
36 Motor and Gear Reducers for Brushes	\$ 16,000				-				
38 Surface Aerator Motor			\$ 4.500		\$ 6,120			¢ 5 175	\$ 7,526
39 Video Collection Lines 40	\$ 10,000		\$ 10,600		\$ 11,236		\$ 11,910		\$ 12,625
41 Equipment	1 yr	2 yr	3 yr	4 yr	5 yr	6 yr	7 yr	8 yr	9 vr
42 Sewer Vacuum Trailer 43 Tractor repair/roadwork blade		25,000							¢ JE 000
			\$ 80,000					\$ 92,000	
45 Pickups			\$ 25,000		\$ 26,500		\$ 28,090		
47 Misc. Equipment		\$ 50,000 \$	s.	,	, ,	\$ 56,000 \$	Ŷ	v	v
48 Computers/Office Equipment		\$ 10,000		\$ 10,600		\$ 11,200		\$ 11,872	י ר
49 50 SHORT LIVED ASSETS REPLACEMENT PROGRAM	\$ 273,000	\$ 179,180	\$ 240,465	\$ 185,756	\$ 189,129	\$ 157,906	\$ 199,714	\$ 259,746	\$ 289,322
		ontin it		OF / POT	C7T'C0T	- 1	+T/'66T		

BORREGO WATER DISTRICT POLICY STATEMENT

SUBJECT: CASH RESERVES POLICY

NO: 2011-05-01

ADOPTED: 2011-05-25 AMENDED:

I. BACKGROUND AND INTRODUCTION

Reserves are needed because of risk. Water and sewer operations are inherently risky, given the potential liability associated with repairing and replacing infrastructure necessary for maintaining 24x7 operations for supplying water and sewer services to the homes and businesses of Borrego. In addition, water operations have risk associated with the volatility of revenue due to weather conditions. Reserves also assist in reducing rate shocks. Without them a water utility is exposed to rate instability. Rate instability increases the cost of borrowing. Reserves allow the District to smooth out rate increases. In addition, reserves help the District improve its credit rating, which translates into lower interest rates on debt and thus lower rates for the District's customers. Sometimes bond covenants require a rate stabilization reserve.

Many utilities operate in a state of revenue deficiency, which means they either rely on existing reserves, skimp on funding reserves, or defer economically prudent repair and replacement of infrastructure to the distant future where much higher costs will be borne by ratepayers to repair or replace infrastructure that has failed catastrophically. Becoming revenue sufficient means that a utility can count on receiving adequate revenues to fully fund utility operations, including debt service obligations, some portion of capital improvements from rate revenues, and reserves. Reserve accounts are a vital part of every water system's financial health.

This Board believes that operating with a revenue sufficiency is required, not only to remain creditworthy for future capital borrowing, but to replace depleted reserves necessary to operate most economically. For these reasons, the District will maintain reserve funds so as to provide working capital for operations; funds required by law, ordinance and bond covenant; and necessary cash for the scheduled and unscheduled repair and replacement of capital infrastructure; as well as funds set aside for groundwater management purposes.

Reserves are also necessary for the District to stabilize rates due to normal revenue and cost uncertainties, and to provide a prudent amount of insurance against economic downturns and emergencies. The efficient and discrete management of these cash reserves, when combined with their appropriate replacement as they are drawn down from time-to-time add additional assurance that the current levels of service reliability and quality that the District's ratepayers have grown to expect will continue into the future.

This reserve policy is based upon prudent financial management practices and those amounts required by legal, legislative and contractual obligations that are critical to the financial health of the District. This policy defines required fund types for segregation purposes and their funding levels that is based upon this District's unique operating, capital investment and financial plans.

II. LEGALLY RESTRICTED RESERVES. Legally Restricted Reserves are established and utilized for narrowly defined purposes and are protected by law or covenant. The District's Legally Restricted Reserves are the following, although none of these reserves are expected to be funded for FY 2012:

Debt Reserves. Reserves shall be formally transferred and restricted in accordance with all legal requirements.

System Growth Reserves. These reserves are used to offset capital projects or debt service related to new development in the District so that development pays for itself.

Rate Stabilization Reserves. These reserves are used to stabilize rates to the extent possible. This reserve, when fully funded, shall be maintained at level of thirty (30%) percent of the revenue generated from the commodity rate for water services and thirty (30%) percent of the total revenues from sewer services. This reserve is to defray any temporary unforeseen and extraordinary increases in the operating costs of the District.

III. BOARD RESTRICTED RESERVES

Operating or Working Capital Reserves. The purpose of this reserve is to cover temporary cash flow deficiencies caused by timing differences between revenues and expenditures. O&M reserves shall be targeted at an amount equal to three (3) months of the District's budgeted annual operating expenses beginning in FY 2012.

Contingency Reserves. The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts or other economic events that may affect the District's operations which could not have been reasonably anticipated at the time the budget was prepared. For FY 2012 and beyond, the target level for this reserve is a minimum of one percent (1%) and a maximum of ten percent (10%) of the District's total operating expenses. Generally, the level will be increased as the level of economic uncertainty increases.

Capital Reserves

Asset Replacement. The purpose of the asset replacement reserve is to provide a cushion for unscheduled and scheduled repair and replacement of existing infrastructure. The target value of this reserve is twenty-five percent (25%) percent of the three (3) year average of the capital improvement program (CIP) beginning in FY 2012.

Emergency Reserve. The purpose of the emergency reserve is to protect the District and its customers against the impacts from unanticipated emergencies. It provides funding for emergency repairs or failure of essential equipment that must be immediately replaced. The emergency reserve target established for FY 2012 is \$2,500,000 which should be sufficient to finance the required cash flow until such time that adequate emergency financing can be secured from conventional outside resources.

IV. OTHER RESERVE FUNDS. The District's Board may establish other cash reserve funds for specific needs that are over and above the reserves noted above as may be necessary from time to time.

	А	E	Τ	F		G		н
1	BORREGO WATER DISTRICT							
2	FOUR YEAR NET INCOME/	Projected		Projected		Projected		Projected
3	WORKING CAPITAL PROJECTION	FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17
4	Prop 218 Approved Revenue Increases	20%		10%		5%		0%
5	Projected Water Revenue Increase-commodity	19%		10%		5%		0%
6	Expected Water Revenue Increase-commodity	14%		8%		4%		0%
7	Projected/Expected Water Revenue Increase-base	15%		0%		0%		0%
8	Projected/Expected Sewer Revenue Increase	13.75%		5%		5%		0%
9	Existing Water Rate Revenue -commodity	\$ 1,335,533	L \$	1,522,505	\$	1,644,306	\$	1,710,078
10	Existing Water Rate Revenue -base	\$ 976,915	5 \$	1,123,452	\$	1,123,452	\$	1,123,452
11	Additional Water Revenue-commodity	\$ 186,974	1 \$	121,800	\$	65,772	\$	-
12	Additional Water Revenue-base	\$ 146,537	7 \$	-	\$	-	\$	-
13	Existing Sewer Rate Revenue	\$ 264,000)\$	300,300	\$	315,315	\$	331,081
14	Additional Sewer Revenue	\$ 36,300) \$	15,015	\$	15,766	\$	-
15	Other non variable Income	\$ 482,353	\$ \$	482,353	\$	482,353	\$	482,353
16	Total Revenue (/w Other Rev.)	\$ 3,428,611		3,565,426		3,646,964	\$	3,646,964
17								
18	O&M Expenses	\$ 2,040,633	\$	2,040,633	\$	2,040,633	\$	2,040,633
19			-					
20	Net Revenue	\$ 1,387,978	\$ \$	1,524,793	\$	1,606,331	\$	1,606,331
21	CID Firmeria							
	CIP Financing				1			
	Cash CIP (without Viking reserve)	\$ 741,060		385,876	\$	622,130		584,269
	Debt CIP	\$ -	\$	-	\$		\$	
29	**Existing Debt Service						120	
	ID 4 Bonds	\$ 149,313	-	255,713	\$	254,525	\$	253,113
31	Well 12	\$ 70,000	\$	70,000	\$	70,000	\$	70,000
32 33	Viking Ranch	\$-			\$	270,750	\$	224,936
34	Total Debt Service	ć		225 742	<u>^</u>	FOF 375		F 40 040
		\$ 219,313	\$	325,713	\$	595,275	\$	548,049
35		¢ 427.007		042.204		202.026		
36 37	Net Annual Cash Flow	\$ 427,605	>	813,204	\$	388,926	\$	474,013
	Beginning Reserves Level	\$ 1,212,388	s	1,639,993	Ś	2,453,197	\$	2,842,123
	Ending Reserves Level	\$ 1,639,993	~	2,453,197		2,842,123		3,316,136
40		- x,000,000	-	2,400,107	Ŷ	2,072,123	Ŷ	5,510,130
41								
42	**EXISTING DEBT SERVICE	PRE-PAYMENT		ANNUAL		PRE-PAYMENT		
43		PENALTY ON BAL		PAYMENT		DISCOUNT	-1	MATERIA STREET
44 45	ID 4 COP BONDS	2% to 4/1/2018 1% to 4/1/2019	-	AVG \$260,000				
_	WELL 12 NOTE	NONE	\$	70,000				
-	VIKING RANCH	NONE	\$	80,915.28	\$	300,000	p	ay off before 07/08/16

BORREGO WATER DISTRICT RATES FOR FISCAL YEARS 2014-2016

Sewer Rates

The District provides sewer service to areas 1, 2 and 5. Rate increases could possibly take place in areas 1 & 5 through FY 2016. The District's monthly sewer charges are based on one equivalent dwelling unit (EDU) usage of 250 gallons per day, for a typical single family residence. Commercial projected EDU requirements are determined on a case-by-case basis. Sewer customers are charged a fixed monthly holder fee and a monthly user fee based on number of EDU's. It is proposed that this current structure for sewer charges remain unchanged. The Board of Directors may consider changes to this basic rate structure at a later date.

Sewer service charges are proposed to change as shown in the following table:

	Current Rates	FY 2014	FY 2015	FY 2016
	FY 2013	19% Adopted	Projected	Projected
Sewer Area 1	\$ 26.75	<mark>\$ 30.43</mark>	\$ 31.96	\$ 33.56
Sewer Area 5	\$ 49.92	<mark>\$ 56.79</mark>	\$ 59.63	\$ 62.62

Water Rates

The District's water rates have two components: 1) a **Fixed Meter Charge** based on the customer's meter size, to recover a portion of the District's fixed costs of operating, maintaining and delivering water, and 2) a **Commodity Charge**, determined by the amount of water used. The current rate structure fixes the customer's commodity based on the area the customer is in, and for residential customers, whether the customer's water usage is from 0 to 45 units in winter or 0 to 55 units in summer (Tier 1): or over 45 units in winter or over 55 units in summer (Tier 2). It is proposed that this basic rate structure for water rates remain unchanged, however the Board of Directors may consider changes to the rate structure at a later date.

Fixed water meter charges are proposed to change as shown in the following table:

Meter size	Current Rates	FY 2014	FY 2015	FY 2016
	FY 2013	15% Adopted	Projected	Projected
3/4 "	\$ 30.54	<mark>\$ 35.12</mark>	\$ 40.04	\$ 42.04
1"	\$ 44.66	<mark>\$ 51.36</mark>	\$ 58.53	\$ 61.45
1 1⁄2"	\$ 75.29	<mark>\$ 86.58</mark>	\$ 98.69	\$103.62
2"	\$113.97	<mark>\$131.07</mark>	\$149.38	\$156.85
3"	\$206.97	<mark>\$238.02</mark>	\$271.30	\$284.86
4"	\$329.94	<mark>\$379.43</mark>	\$432.50	\$454.12
6"	\$658.32	<mark>\$757.07</mark>	\$862.95	\$906.10

Commodity Rates are proposed to change as shown in the following table:

Winter	Current Rates	FY 2014	FY 2015	FY 2016
	FY 2013	Adopted	Projected	Projected
Tier1 < 45	\$ 1.76	<mark>\$ 2.09</mark>	\$ 2.30	\$ 2.42
Tier 2 >45	\$ 2.63	<mark>\$ 3.14</mark>	\$ 3.46	\$ 3.64

Summer	Current Rates	FY 2014	FY 2015	FY 2016
	FY 2013	Adopted	Projected	Projected
Tier1 < 55	\$ 1.76	<mark>\$ 2.09</mark>	\$ 2.30	\$ 2.42
Tier 2 >55	\$ 2.63	<mark>\$ 3.14</mark>	\$ 3.46	\$ 3.64

Other Rates and Fees

Any rates or fees associated with water or sewer service that are not addressed in the notice shall remain in full force and effect as previously adopted by the Board of Directors.

Pass Through Costs

Pursuant to AB 3030, the District Board will also authorize the pass-through of future rate and charge increases by San Diego Gas & Electric for electricity rates associated with storing, treating, pumping, and delivering water. This authorization will be in effect for five years, until June 30, 2016. The Board will hold a public hearing to review the proposed increases prior to enacting any such changes.