# **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

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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 13<sup>th</sup> 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
							and the state of t

#### **BWD BUDGET CASH FLOW** 2013-2014

C         BUOGET				-2014				
C         Control         ADOPTED         NO.PTED         NO.P	_		E	AC	AG			
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		
Image: Section of the sectio	-							
B         A         H         10.000         112.499         130.000         430.00           D         Commerty         10.000         15.000         0.000         35.500         40.000         400.00           D         Commerty         20.000         15.000         15.000         15.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         40.000         30.000								
B         B         A         WOTT         S5000         B0.000         35,54         40.000         40.00           C1         Testing         20000         15.000			-					
Description         20.000         15								
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	69	R & M - WWTP	35,000	60,000	35,534	40,000		40,000
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
Image         State         State <th< td=""><td></td><td>A STREAM AND AND AND AND AND AND AND AND AND AND</td><td></td><td></td><td>in the second se</td><td></td><td></td><td></td></th<>		A STREAM AND			in the second se			
TA         CAL         CAL         Maintenance         State					· · · · · · · · · · · · · · · · · · ·			
Tot         Construction	_		-		THE R. LEWIS CO., LANSING MICH.			
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							
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	76	PROFESSIONAL SERVICES EXPENSE						
Image: Services Services (ADP/Bank Fees)         4.000         5.000         5.000         5.000         5.000         5.000         8.000			8 000	4 000	1 916	1 500		1 500
Part Audit Fees         28,000         22,000         22,000         22,000         22,000         9,00           B         Computer bining         21,000         9,000         6,606         9,000           B         Computer bining         25,000         1,000         4,933         25,200         22,000         1,600         4,933         25,200         22,000         1,600         16,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
D         D         D         B         D         B         D         B         D         B         D         B         D         B         D					a la santat de la sa			
I         Orgunation/Technical         25,000         1 500         166         200         20           Bit Engineering         25,000         10,000         45,353         25,200         25,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         15,000         16,000         16,000         124,007         13,13,33         131,333	79	Audit Fees	-	26,000	25,963	14,439		
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>			-					
Interset Constraints         25,000         22,000         18,000         (8,000)           Is Regulatory Permit Fees         45,000         42,000         18,800         88			- California - Cal					
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
Iso         Iso <thiso< th=""> <thiso< th=""> <thiso< th=""></thiso<></thiso<></thiso<>								
Isb         CMW Insurance         102,774         72,000         74,650         73,650         73,650           0         Workers Comp         20,000         19,000         19,000         18,800         12,870         15,900         15,900         15,900         15,900         15,900         15,900         16,900								
00         Veckers Comp         20.000         19.200         19.005         18.800         18.900         18.90			-	70.000				
Interest-COP 2008/Weil 12 Purchase Agreement         194,875         225,072         225,071         219,31         219,31           22         TOTAL INDRANCE/INTEREST EXPENSE:         317,649         316,272         318,126         311,763         311,763           31         PERSONNEL EXPENSE         22,000         9,130         10,225         12,870         750,00           35         Salares & Wages (gross)         32,930         13,251         20,083         19,645         16,000           36         Calepra Refinement Benefits         223,733         222,000         219,187         222,233         191,000           30         Calepra Refinement Benefits         178,000         177,240         172,256         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         177,250         193,000         176,000         750,000         750,00         750,00         750         9,338         7,500         7,500         7,500         7,500         7,500         7,500         112,070         112,870         112,870         112,870         111,1170	89	ACWA Insurance	-		74,050			
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			-					
Instructure         22,000         9,130         10,225         12,870         12,870           Image: Solutions & Wages (gross)         32,930         19,251         20,803         19,845         16,800         756,000         576,604         831,000         756,000         176,000         177,200         177,225         12,870         12,873         19,845         16,800         16,800         16,800         16,800         16,800         16,800         16,800         176,000         177,200         177,2526         133,500         16,700         177,200         177,2526         133,500         16,700         177,500         17,800         177,500         17,800         17,800         17,800         17,800         17,800         17,800         17,800         17,800         17,800         11,111,11,111,111,111,111,111,111,111,								
Instructure         Sea 918         625,000         F78,604         831,000         776,000           17 Taxes on Payroll         32,233         19,251         20,803         19,645         16,000           16         Medical insurance Benefits         232,733         223,000         219,187         222,839         181,000           19         Gaigers Retirement Benefits         232,733         223,000         219,187         223,839         181,000           105         Gaigers Retirement Benefits         178,000         177,240         172,526         193,500         178,000         178,000         178,000         172,526         193,500         178,000         178,000         178,000         178,000         178,000         178,000         178,000         178,000         178,000         178,000         18,000         12,001         12,001         12,000         21,913         18,000         18,000         18,000         18,000         13,000								
17         Taxes on Payroll         32,230         19,251         20,803         19,645         16,003           16         Medical insurance sensities         22,233         00         219,187         222,839         181,00           100         Salaries & Wages contra account         0,500         177,240         172,526         133,500         157,20           100         Salaries & Wages contra account         0,500         7,500         9,328         7,500         7,500         7,500         7,500         7,500         7,500         7,500         7,500         7,500         7,500         1,284,644         1,111,70           103         Diffice Expense         20,000         18,000         28,000         22,913         18,000         18,000         18,000         18,000         18,000         18,000         18,000         18,000         18,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         14,000         12,166         13,000         14,000         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70         14,111,70 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>			-					
Instruction         232,733         223,030         219,187         222,839         191,000           19         Calpers Retirement Benefits         177,240         177,240         172,526         193,500         157,200           103         Stalares & Wages contra account         (12,870)         (12,870)         (12,870)         (12,870)         (12,870)           103         Carlonerence/Conventions/Training/Seminars         10,500         7,500         9,3588         7,500         7,500         7,500         7,500         7,500         7,500         7,500         7,500         7,500         1,284,484         1,111,700         1,284,484         1,111,700         1,284,684         1,111,700         1,224,712         1,284,484         1,111,700         1,280,000         1,8000         25,400         25,400         25,400         25,400         25,400         1,300	96	Salaries & Wages (gross)	826,918	825,000	878,604	831,000		750,000
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			-					
122       TOTAL PERSONNEL EXPENSE:       1,285,081       1,237,121       1,296,134       1,284,484       1,111,70         103       OFFICE EXPENSE       20,000       18,000       22,913       18,000       18,000         105       Office Supplies       20,000       18,000       22,913       18,000       18,000         105       Office Supplies       20,000       11,000       11,000       12,166       13,000       13,000         107       Postage & Freight       11,000       11,000       12,166       13,000       13,000         108       Taxes on Property       2,291       2,300       2,150       2,150       2,150         110       Bad Debt Collection       4,000       1,000       7,418       7,200       7,200         111       Dues & Subscriptions       8,000       5,000       2,455       4,400       4,400         113       Uniforms       7,000       6,500       6,283       7,177       7,177         111       Ubes & Subscriptions       15,000       16,800       95,391       84,836       84,836         115       TOTAL OFFICE EXPENSE:       107,091       84,800       95,391       84,836       84,836         116<								
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						
100         Office Equipment/ Rental/Maintenance Agreements         32,500         26,000         30,350         25,400         25,400           107         Postage & Freight         11,000         11,000         12,166         13,000         13,000           108         Taxes on Property         2,211         2,300         2,150         2,150         2,150           110         Black son Property         2,211         2,300         7,971         8,400         8,40           110         Black Subscriptions         10,000         7,418         720         72           111         Dues & Subscriptions         8,000         5,000         2,455         4,400         4,400           112         Disk accounts         Autoces         5,000         1,500         2,190         747         747           113         Uniforms         7,500         5,000         1,495         4,842         4,84           118         Pumping-Electricity         320,000         330,000         319,882         310,393         366,005           119         Office/Shop Utilities         15,000         16,000         16,895         16,875         16,875           119         Office/Shop Utilities         15,000			20.000	18 000	22 913	18 000		18 000
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>								
109       Telephone/Answering Service       10,700       8,500       7,971       8,400       8,400         110       Bad Debt Collection       4,000       1,000       7,418       720       72         111       Dues & Subscriptions       8,000       5,000       2,455       4,400       4,400         112       Printing, Publications & Notices       5,000       1,500       2,190       747       74         113       Uniforms       7,500       5,000       1,495       4,842       4,84         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       360,005         119       Office/Shop Utilities       15,000       16,000       9,007       8,777       8,77         120       Cellular Phone       10,000       9,007       345,784       336,045       385,655         122       CASH BASIS ADJUSTMENTS       2,513,221       2,387,292       2,394,915       2,383,122       2,383,122       2,383,122				11,000	12,166			
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
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:       107,911       84,800       95,331       84,836       84,833         116			-		the second se			
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								
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       385,65         122       345,784       345,784       336,045       2,383,122       2,383,122       2,299,944         123       TOTAL EXPENSES:       2,513,221       2,387,292       2,394,915       2,383,122       2,383,122       2,259,944         124								360,000
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       385,65         122       345,784       345,784       336,045       2,383,122       2,383,122       2,299,944         123       TOTAL EXPENSES:       2,513,221       2,387,292       2,394,915       2,383,122       2,383,122       2,259,944         124	119	Office/Shop Utilities	15,000	16,000	16,895	16,875		16,875
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

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# 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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1b         1         5         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,000         2,00,00	Memory Numerican         10 by the set of the set         11 by the set of the set         2 by the set of the set         1 by the set of the set         1 by the set of the set         1 by the set of the set         2 by the set of the set         1 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set of the set         2 by the set         2 by the set         2 by the set         2 by the set         2 by the set         3 by the set         2 by the set         2 by the set         3 by the set         2 by the set         3 by the set         3 by the set        3 by the set         3 by the set	6 yr         7         5         5           5         81,149         5         5         5           6 yr         7         7         6         7         7           5         45,020         5         49,560         5         5         49,560         5         6	693 584 \$ \$ \$	<ul> <li>5 635,000</li> <li>9 yr</li> <li>5 88,674</li> <li>5 19,000</li> <li>9 yr</li> <li>9 yr</li> <li>104,775</li> </ul>
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3         8         5         35,000           Priority         Implify         file         100         101         2170         101         5         73,603         5         73,603         5         77,603         5<	Intraliation, Borrego Valley Rdi.         3         2         5,000           Three Dr.         Prineity         length         site         Reason         2013 COST         1yr         2yr         3yr         4yr         5           Three Dr.         Prineity         length         site         Reason         2013 COST         1yr         2yr         3yr         4yr         5           Dr. to Country Club Rd, Firsthalf         Lic         1900         10°         9         5         5,200         5         5,300         5         73,800         5         73,000         5	\$ 29,500 6 yr 7 5 46,020 5 49,560 5 49,560 5 5	8 375 375 375 375 375 375 375 375	9 yr 5 104,775
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1         1.200         107         9         5         3.130         5         7.1535         5         88,699         5         7.7635         5	Water Ur, the stand Dr. to Country Club Rd. First haff         1         1.210         10''         9         5         5.2,20         5         39,600         5         73,800         73,7200         73,111         7	\$ 46,020 \$ 46,020 \$ 49,560 \$	vs v	\$ 104,775
1     10     22/0     10'     9     5     81,375     5     86,693     5     77,500       1     1     1580     10''     9     5     53,200     5     77,500     5     77,500       1     1     1     1     1     5     30,200     5     53,200       ablo R4.     1     200     10''     10     5     53,200       ablo R4.     1     200     10''     10     5     54,000       7     1     560     10''     10     5     54,000       8     1     10     8'''     14     5     54,000       7     1     10     8'''     14     5     48,300       9     1250     6'''     11     5     54,000     5       10     8'''     14     5     46,900     5     54,000       11     1564     8'''     14     5     46,900     5     54,000       11     1564     8'''     14     5     45,900     5     54,000       11     1564     8''''     14''''     5     47''''     5     47'''''       11     1564     8''''''''''     11'''''''	H. Dr. to finding 10r.       10       21/0       10''       9       5       71,200       5       88,659       5       7,9800       5       7,9100       5       7,9000       5       7,9000       5       7,9000       5       5,9000       5       10,960       5       10,960       5       10,960       10,960       10,960 </td <td>\$ 46,020 \$</td> <td>vs v</td> <td></td>	\$ 46,020 \$	vs v	
In         10         100         10''         9         5         71,250         5         79,800         5         77,625           Th         11         1380         10''         9         5         39,250         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         5         77,635         74,956         77,635         74,956	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	\$ 46,020 \$ 46,020 \$	vs	\$ 104,775
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ablo Rd.     11     1380     10"     9     5     59,500       ablo Rd.     11     2200     10"     10     5     54,750     5     154,000       v     1     1     660     10"     10     5     24,750     5     154,000       v     1     1     500     10"     10     5     24,750     5     154,000       v     1     1     5     100     5     5,100     5     154,000       v     1     5     5     5,000     12"     11     5     5     100,00       v     1     5     5,000     6"     11     5     5,000     5     54,000       v     1     1     5     5,000     6"     14     5     4,000       1     1     156     8"     14     5     4,500       1     1     156     8"     14     5     5     100,00       1     1     156     8"     14     5     5     100,00       1     1     5     4,000     5     10,10     5     13,113     5       1     1     5     8,000     5     10,10 <t< td=""><td>as Cruch born with the construction       10       9       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       5       5,000       5       33,000       5       33,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5       5       100,800       5<td>\$ 46,020 \$</td><td>۰۰ <u> </u></td><td>\$ 104,775</td></td></t<>	as Cruch born with the construction       10       9       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       33,000       5       5       5,000       5       33,000       5       33,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5,000       5       5       5       5       100,800       5 <td>\$ 46,020 \$</td> <td>۰۰ <u> </u></td> <td>\$ 104,775</td>	\$ 46,020 \$	۰۰ <u> </u>	\$ 104,775
The       1040       10       9       5       39,000         re       11       220       6"×2       11       5       77,000       5       134,00         r       3       2000       12"       10       5       5,7,240       5       5,5,590         r       4       100       6"       11       5       77,000       5       130,000         7       100       6"       11       5       5,000       5       100,000       5       14       5       4,000       5       14       5       4,000       5       14       5       4,000       5       13,000       5       13,000       5       13,000       5       4,000       5       14       5       4,000       5       14       5       4,000       5       14       5       4,000       5       14,000       5       4,010       5       4,010       5       4,010       5       4,010       5       4,010       5       4,010       5       13,011       13,012       5       13,011       5       5,000       5       13,011       5       5       13,011       5       5       4,010       5       5	ar curder or anomord Bar. Ur. Bar curder or anomord Bar. Ur. ar curder of anomord Bar. ar curder of a curder of a curder of anomord Bar. ar curder of a curd	\$ 46,020 \$ 49,560 \$	~ ·	\$ 104,775
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Suble Rel.       If       220       6"       10"       10"       5       30,825         Rel Dr       2       2000       10"       10       5       37,000       5       57,240       5       55,550       5       48,300         Y       3       2000       6"       11       5       5,000       5       510,000       5       100,800       5       48,300         F       100       1561       6"       11       5       5,000       5       5,5,590       5       100,800       5       48,300         10       1563       6"       14       5       4,2000       5       13,01       5       13,00       5       13,01       5       48,300       5       5       5       5       5       13,00       5       48,300       5       5       5       5       5       5       13,01       5       48,70       5       5       13,311       5       5       13,311       5       5       5       13,311       5       5       13,311       5       5       13,311       5       5       5       13,311       5       5       5       13,311       5 <td< td=""><td>se for de loop se to 10° control d'Weathervane Dr. ster 10° 600° north of Weathervane Dr. ster 10° 60° 10° 10° 5 2,500 ster 11 5 51,000 12° 12 5 2000 6° 11 5 51,000 ster 13 5 51,000 12° 12 5 2000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 12° 12 5 1000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 12° 12 5 1000 12° 12 5 1000 6° 12° 12 5 1000 11° 12 2800 6° 14 5 4,000 11° 12 2800 6° 14 5 4,000 11° 1564 8° 14 5 4,000 10° 11° 1564 8° 14 5 4,000 10° 10° 10° 10° 10° 10° 10° 10° 10° 10°</td><td>\$ 49,560 \$ 49,560</td><td>w</td><td>\$ 104,775</td></td<>	se for de loop se to 10° control d'Weathervane Dr. ster 10° 600° north of Weathervane Dr. ster 10° 60° 10° 10° 5 2,500 ster 11 5 51,000 12° 12 5 2000 6° 11 5 51,000 ster 13 5 51,000 12° 12 5 2000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 12° 12 5 1000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 11 5 51,000 12° 12 5 1000 6° 12° 12 5 1000 12° 12 5 1000 6° 12° 12 5 1000 11° 12 2800 6° 14 5 4,000 11° 12 2800 6° 14 5 4,000 11° 1564 8° 14 5 4,000 10° 11° 1564 8° 14 5 4,000 10° 10° 10° 10° 10° 10° 10° 10° 10° 10°	\$ 49,560 \$ 49,560	w	\$ 104,775
Table Rd.       The 200 10° 10° 5       5 37/300       5 154,000       5 154,000       5 24,750         w       3       2000 12° 11       5 7/200       5 154,000       5 100,800       5 48,300         v       3       2000 6° 111       5 54,000       5 134,000       5 100,800       5 48,300         v       3       200 6° 11       5 54,000       5 100,800       5 48,300       5 48,300         i1       5       3000 6° 114       5 4,000       5 4,000       5 46,300       5 44,300         i1       1563       8° 14       5 4,000       5 12,500       6° 113       5 37,500       5 48,300         i11       1564       8° 14       5 4,000       5 12,300       5 13,013       5 13,013         i2200       6° 14       5 4,000       5 12,300       5 12,300       5 12,300       5 13,013         i11       1564       8° 14       5 4,000       5 12,300       5 13,013       5 9,010         i2200       6° 14       5 12,300       5 12,300       5 12,300       5 13,013       5 9,013         i11       1564       5 12,300       5 12,300       5 12,300       5 13,013       5 9,013         i200       5 12,300       5 12,300 <td>6<sup>+</sup> To JDC contry Club Rd.         1h         202         10         5         23,500           8<sup>+</sup> To JDC contry Club Rd.         1i         200         10<sup>+</sup>         10         5         24,750         5         54,000         5         53,590           8<sup>+</sup> To JDC contry Club Rd.         2         2         2000         6<sup>+</sup>         11         5         5,000         5         5,590         5         100,800         5           filting 1<sup>-</sup> Hold for engineering study         3         2000         6<sup>+</sup>         11         5         5,000         5         5,590         5         100,800         5         5         100,800         5         5         100,800         5         5         5         100,800         5         5         100,800         5<td>\$ 49,560 \$</td><td>۸</td><td>\$ 104,775</td></td>	6 <sup>+</sup> To JDC contry Club Rd.         1h         202         10         5         23,500           8 <sup>+</sup> To JDC contry Club Rd.         1i         200         10 <sup>+</sup> 10         5         24,750         5         54,000         5         53,590           8 <sup>+</sup> To JDC contry Club Rd.         2         2         2000         6 <sup>+</sup> 11         5         5,000         5         5,590         5         100,800         5           filting 1 <sup>-</sup> Hold for engineering study         3         2000         6 <sup>+</sup> 11         5         5,000         5         5,590         5         100,800         5         5         100,800         5         5         100,800         5         5         5         100,800         5         5         100,800         5 <td>\$ 49,560 \$</td> <td>۸</td> <td>\$ 104,775</td>	\$ 49,560 \$	۸	\$ 104,775
Prioritat     In     2.00     10°     10     5     87,500       v     2     2200     10°     10     5     87,000       v     3     1200     6°     11     5     54,000       5     1700     6°     11     5     54,000       6     3000     6°     11     5     51,000       7     1400     8°     14     5     46,900       10     1564     8°     14     5     37,000       11     1564     8°     14     5     37,000       11     1564     8°     14     5     37,000       11     1564     8°     14     5     46,900       11     1564     8°     14     5     5,000       12     2800     6°     14     5     31,113     5       12     2800     6°     14     5     5,000     5       12     2800     6°     14     5     8,000       12     2800     6°     14     5     8,000       12     2800     6°     14     5     8,000       13     13     13     13     5     13,113	r to up contry turn for the same pair of the second not function of the second not function of the second not weather and the second not weather and the second not weather and the second not second not second not second not fill and the second the second not fill and the second not fill and the secon	\$ 49,560 \$	4	104,775
ne Dr.       11       560       10°       10       5       24750       5       54,000       5       154,000       5       150,00       121       5       700,00       5       154,000       5       150,00       5       150,00       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       48,300       5       49,100       5       48,300       5       48,300       5       49,100       5       48,300       5       5       5       5       5       5       5       6       6       13,113       5       13,113       5       13,113       5       13,113       5	strong         5         24,750         5         13,700         5         13,700         5         13,700         5         13,000         5         14,000         5         14,000         5         13,000         5         13,000         5         10,000         5         10,000         5         100,000 <td>\$ 49,560</td> <td> &lt;</td> <td></td>	\$ 49,560	<	
v       2       2200       6 'x 2       11       5       77,000       5       154,000         5       1700       6''       11       5       54,000       5       55,590       5       100,800       5       48,300         7       1400       8''       14       5       37,000       8       37,500       5       100,800       5       48,300       5       5       5       48,300       5       5       5       48,300       5       5       5       5       48,300       5	ter Sta #3 south to Stah M Rd. 2 2200 6 %2 11 5 7,000 5 134,000 12" 12 6 7,000 5 134,000 6" 11 5 54,000 5 134,000 6" 11 5 54,000 5 120 5 51,000 5 11 5 54,000 5 100 80 5 100,000 5 11 5 54,000 5 11 5 54,000 5 11 5 54,000 5 11 5 54,000 5 11 5 54,000 5 51,0000 5 51,000 5 51,0	\$ 49,560 \$		·
v     2     2,200     5×2     11     5     7,000     5     1300     6"     11     5     55,590     5     48,300       7     1400     8"     144     5     54,000     5     55,590     5     49,300       8     1400     8"     144     5     42,000     5     51,000     5     49,300       11     1563     8"     144     5     46,300     5     13,113     5     13,018       111     1564     8"     14     5     46,300     5     12,714     5     13,911       120     6"     14     5     46,300     5     12,700     5     12,910     5     9,913       121     1564     8"     14     5     42,000     5     5,000     5     9,913       120     5     12,900     6"     1     5     40,000     5     13,911       120     120     6"     1     5     40,000     5     13,911       1200     5     12,300     5     12,910     5     5       1201     5     5     5     5     5     5       1201     5     5     5	Ret value         2         200         6*2         11         5         77,000         5         53,500         5         5100         5         5100         5         5100         5         55,590         5         100,800         5         5         100,800         5         55,590         5         100,800         5         100,800         5         100,800         5         100,800         10	\$ 49,560	4	
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4       12800       6"       11       5       54,000       5       55,590       5       100,800       5       48,300         7       1400       8"       140       5       7       1400       8"       144       5       42,000       5       55,590       5       100,800       5       48,300         10       1553       8"       14       5       45,800       5       5,700       5       49,300         11       1564       8"       14       5       46,800       5       12,714       5       13,113       5       13,911         1250       6"       14       5       42,000       5       5,000       5       5,000       5       9,913         121       1564       8"       14       5       42,000       5       13,911       5       9,913         120       6"       11,9       5       12,900       5       13,911       5       9,913         120       5       12,300       5       12,300       5       12,900       5       9,913       5         120       5       5       5       5       5       12,900	aff         5         1200         6"         11         5         54,000         5         57,240         5         55,590         5         100,800         5         4         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         100,800         5         5         5         100,800         5 <th< td=""><td>\$ 49,560</td><td></td><td></td></th<>	\$ 49,560		
5     1700     6"     11     5     51,000     5     100,800       7     1400     8"     14     5     42,000     5     9     1256     5     100,800     5     48,300       10     1553     8"     14     5     45,920     1     1     5     13,013     5     13,010       11     1564     8"     14     5     45,920     1     1     5     13,013     5     13,013       12     2800     6"     14     5     45,920     1     1     5     13,013     5     13,013       12     2800     6"     14     5     5,000     5     5,000     5     13,013     5     13,013       12     2800     6"     14     5     5,000     5     5,000     5     13,013       12     2800     6"     14     5     5,000     5     13,013     5     13,013       13     12     5     5     5     5     5     5     5       14     5     5     5     5     5     5     5       14     5     5     5     5     5     5 <td< td=""><td>alf 15 1700 6" 11 5 1,000 5" 1000 5 1000 5 10000 5 10000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 10</td><td>\$ 49,560 \$</td><td></td><td></td></td<>	alf 15 1700 6" 11 5 1,000 5" 1000 5 1000 5 10000 5 10000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 100000 5 10	\$ 49,560 \$		
7       3000       6       11       5       90,000       5       48,300         8       1400       8"       14       5       42,000       5       46,300         9       1250       6"       14       5       45,000       5       49,300         10       1553       8"       14       5       45,000       5       49,300         11       1564       8"       14       5       45,000       5       19,7       2       4       5       49,300         11       1564       6"       14       5       45,000       5       13,113       5       13,911         2030       6"       14       5       45,000       5       12,900       5       13,911         10       12564       6"       14       5       45,000       5       5,000       5       13,911         2013       5       12,910       5       12,900       5       12,911       5       9,911         10       12       5       5,000       5       12,900       5       13,911       5       5       9,9130         10       12       5       5,000 </td <td>a kd loop first half     5     3000     6     13     5     9,000     5     100,800       7     1400     8     14     5     42,000     5     100,800       8     1400     8     14     5     42,000     5     100,800       9     1200     6     14     5     45,000     5     47,000       8     1400     8     14     5     45,000     5     47,000       9     120     11     1564     8     14     5     46,900       8     11     1564     8     14     5     46,900       9     12     2500     6     17     277     377     477       6     5     12,000     5     12,300     5     13,113     5       10     126     8     14     5     46,920     5     13,113     5       11     1564     8     14     5     46,920     5     13,113     5       12     12     12     12     17     277     377     477     5       6     5     12,000     5     12,000     5     5,000     5     5,000       6     14</td> <td>\$ 49,560</td> <td></td> <td></td>	a kd loop first half     5     3000     6     13     5     9,000     5     100,800       7     1400     8     14     5     42,000     5     100,800       8     1400     8     14     5     42,000     5     100,800       9     1200     6     14     5     45,000     5     47,000       8     1400     8     14     5     45,000     5     47,000       9     120     11     1564     8     14     5     46,900       8     11     1564     8     14     5     46,900       9     12     2500     6     17     277     377     477       6     5     12,000     5     12,300     5     13,113     5       10     126     8     14     5     46,920     5     13,113     5       11     1564     8     14     5     46,920     5     13,113     5       12     12     12     12     17     277     377     477     5       6     5     12,000     5     12,000     5     5,000     5     5,000       6     14	\$ 49,560		
7     14000     8     14     5     37,000     5     48,300       8     1400     8"     14     5     45,900     5     14,00       10     1554     8"     14     5     45,920       11     1564     8"     14     5     45,920       11     1564     8"     14     5     45,920       11     1564     8"     14     5     45,920       11     1564     8"     14     5     45,920       11     1564     8"     14     5     45,920       11     1564     8"     14     5     5000       12     2800     6"     14     5     45,000       12     2800     5     12,011     5     13,113     5       12     580     5     5,000     5     5,000     5       12     5     5     5     5     5     5       12     5     5     5     5     5       13     5     5     5     5     5       14     5     5     5     5     5       14     5     5     5     5     5	a Rd Loop First half     7     3 4000     b     13     5     42,000     5     100,00     5     50,000     5     5     50,000     5     5     50,000     5 <td< td=""><td>\$ 49,560</td><td></td><td></td></td<>	\$ 49,560		
7         1400         8"         14         5         42,000         5         48,300         5         48,300         5         48,300         5         48,300         5         48,300         5         49,100         5	7         1400         8"         14         5         42,000         5         42,000         5         5         47,000         5         47,000         5         47,000         5         47,000         5         47,000         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         7,500         5         5,500         5         5         5,500         5	\$ 49,560 \$		
8       1400       8"       140       8"       140       8"       14       \$ 45,200         10       1554       8"       14       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 37,500       \$ 111       1564       8"       14       \$ 46,920       \$ 12,731       \$ 13,113       \$ 13,513       \$ 5,900       \$ 5,900       \$ 9,915       \$ 9,916       \$ 9,915       \$ 9,9	a Rd Loop First half         8         1400         8"         14         5         42,000           a Rd Loop First half         10         1250         6"         14         5         37,500           a Rd Loop Second half         10         12564         8"         14         5         46,920           ng T Dr. south to Booster Sta #3         11         1564         8"         14         5         46,920           ng T Dr. south to Booster Sta #3         11         1564         8"         14         5         46,920           ntree hydrants per year)         11         1564         8"         14         5         84,000           attree hydrants per year)         Friority         Iength         size         Reason         2013 COST         1.yr         2.yr         3.yr         4.yr         5           three hydrants per year)         Friority         Iength         size         Reason         2.012,005         5         13.13         5         5,000           anticial property         Friority         Iength         Friority         Friority         5         5,000         5         5,000         5         5,000         5         5,000         5         5,000	\$ 49,560 \$		
9     1250     6"     14     \$ 37,500       11     1563     8"     14     \$ 46,900       12     2800     6"     14     \$ 84,000       12     2800     6"     14     \$ 84,000       12     2800     6"     14     \$ 84,000       12     2800     6"     14     \$ 84,000       12     2800     5     12,360     \$ 12,360       12     13     5     13,113     \$ 13,506       13     14     \$ 5,000     \$ 12,360     \$ 13,911       14     5     5,000     \$ 12,360     \$ 13,911       15     5     5     5     5     5       14     5     5,000     \$ 12,300     \$ 13,911       15     5     5     5     5     5       16     1     1     5     5,000     \$ 13,912       17     5     30,000     5     5     5       18     5     30,000     5     5     13,913       19     1     5     30,000     5     5       10     1     1     5     5     13,916       19     1     1     1     1     1    <	a ki loop firsthalf a ki loop firsthalf a ki loop firsthalf a ki loop Second half a fi loop 1563 8" 14 \$ 37,500 a fi loop 1563 8" 14 \$ 4,020 a fi loop 1564 9 a fi loop 1566 9 a fi loop 1566 9 a fi loop 10 a fi loop 1566 9 a fi loop 156	s		
10         156a         8"         14         5         45,900           11         156a         8"         14         5         46,900           12         2800         6"         14         5         86,900           11         156a         8"         14         5         46,900           12         2800         6"         14         5         46,900           12         12         12         5         13,113         5         13,911           13         14         5         5,000         5         13,113         5         13,911           5         5,000         5         12,000         5         13,010         5         80,915           6         5	a Rd Loop First half a Rd Loop First half ng T Dr. south to Booster Sta #3 T Dr. south to Booster Sta #3 here hydrants per Year) here hydrants per Yea	~ v		
10         1.564         6         14         5         45,500         5         45,900         5         97,730         37,731         47,7350         5         13,113         5         13,131         5         5,917         5         91,911         91,911         91,911         91,911         91,911         91,911         91,911 <td>ard uccoprisent in the second affine in the second</td> <td></td> <td></td> <td></td>	ard uccoprisent in the second affine in the second			
11         1364         6"         14         5         46,920           Priority         length         size         Reason         2013 COST         1 yr         2 yr         3 yr         4 yr         5 yr         13 y113         5         5 y13 y113         5         5         5         3 y13 y13         5         3 y13 y13         5         5         3 y13 y13         5         3 y13 y13         5         3 y13 y13         5         3 y13 y13 y13         5         3 y13 y13 y13	a rid Loop second nair ng TD: south to Booster Sta #3 11 1364 8° 14 5 8,000 friend to Booster Sta #3 12 2800 6° 14 5 8,000 friend to Booster Sta #3 77 4 7 5 friend to Booster Sta #3 77 4 7 5 friend to Booster Sta #3 77 7 3 77 3 77 4 7 5 friend to Booster Sta #3 7 7 7 3 77 7 3 77 7 3 7 7 7 5 friend to Booster Sta #3 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		\$ 58,144	
12         2800         6"         14         5         84,000         1 yr         2 yr         3 yr         4 yr         5 yr           Priority         length         size         Reason         2013 COST         1 yr         2 yr         3 yr         4 yr         5 yr           Priority         length         size         Reason         5         12,000         5         13,113         5         13,501         5         13,911           Picority         length         size         Reason         5         10,000         5         5,000         5         13,113         5         13,911           Picority         length         size         Reason         5         10,000         5         80,915         5         81,915           S         30,000         5         31,000         5         31,910         5         7,700           S         30,000         5         31,916         5         38,512         5         4,554,337           Actional         s         30,000         5         38,516         5         139,128           Firster         s         21,000         5         35,7,300         5         139,128 </td <td>ng 1/r. south to Booster Sta #3     12     2800     6"     14     5     84,000       ng 1/r. south to Booster Sta #3     Priority     length     size     Reason     2013 COST     1/r     2/r     3/r     4/r     5       three hydrants per year)     netcial property     5     12,000     5     12,360     5     13,313     5     5,000       metcial property     netcial property     5     5,000     5     12,731     5     13,113     5     5,000       ve     5     5     5     5     5     5     5     5     5     5</td> <td></td> <td></td> <td>\$ 59,588</td>	ng 1/r. south to Booster Sta #3     12     2800     6"     14     5     84,000       ng 1/r. south to Booster Sta #3     Priority     length     size     Reason     2013 COST     1/r     2/r     3/r     4/r     5       three hydrants per year)     netcial property     5     12,000     5     12,360     5     13,313     5     5,000       metcial property     netcial property     5     5,000     5     12,731     5     13,113     5     5,000       ve     5     5     5     5     5     5     5     5     5     5			\$ 59,588
Priority         length         size         Reason         2013 COST         1 yr         2 yr         3 yr         4 yr         5 yr           Priority         Priority         Priority         1         2         yr         3 yr         4 yr         5 yr           Priority         Priority         1         2         12,360         5         13,113         5         13,010         5         13,911           Priority         5         5,000         5         12,000         5         50,000         5         80,915         5         80,915           S         1         2         100,000         5         50,000         5         80,915         5         80,915         5         80,915           S         1         0         5         100,000         5         30,915         5         30,915         5         454,437           S         2         3         3         3         38,515         5         454,437           S         1         5         3         30,000         5         139,164         5         38,5125         5         454,437           S         1         5         3         <	Priority         length         size         Reason         2013 COST         1 yr         2 yr         3 yr         4 yr         5           three hydrants per year)         mercial property         s         12,000         \$         12,360         \$         12,313         \$         13,113         \$         13,506         \$           mercial property         s         s         5,000         \$         12,300         \$         12,313         \$         13,113         \$         13,506         \$         \$         5         5,000         \$         \$         5,500         \$         5,500         \$         5,500         \$         \$         5,5000         \$			
Triority         reform         zur         ave         ave         ave         ave         by           1         1         2         1         2         1         3 <td>three hydrants per year)         trionity rengin         size neason         zuts cost         zize 0         s 4yr         s 3yr         s 4yr         s 3yr         s 4yr         s 3yr         s 3yr</td> <td></td> <td></td> <td></td>	three hydrants per year)         trionity rengin         size neason         zuts cost         zize 0         s 4yr         s 3yr         s 4yr         s 3yr         s 4yr         s 3yr			
5     12,300     5     12,731     5     13,113     5     13,506     5     13,911       6     5     5,000     5     5,000     5     5,000     5     5,000       7     5     100,000     5     5,000     5     13,113     5     5,000       5     100,000     5     5,000     5     13,113     5     5,000       5     30,000     5     5,000     5     13,113     5     80,915       5     30,000     5     5,000     5     80,915     5       5     30,000     5     381,664     5     384,512     5       6     7,700     5     17,910     5     139,129       7     5     246,660     5     266,696     5     189,126       6     7,7100     5     17,910     5     139,129       7     5     24,0465     5     189,126     5       7     5     24,0465     5     139,120       7     5     7,100     5     5,04,166     5       8     74,060     5     385,876     5     139,120       8     10     5     5     24,135,66     5 <td>trivee tydrants per year) 5 12,000 5 12,346 5 12,300 5 12,346 5 13,356 5 5,000 5 12,341 5 13,113 5 13,566 5 mercial property 5 5,000 5 5,000 5 80,915 5 5,000 5 80,915 5 ve</td> <td>6 yr 7</td> <td>∞</td> <td>σ</td>	trivee tydrants per year) 5 12,000 5 12,346 5 12,300 5 12,346 5 13,356 5 5,000 5 12,341 5 13,113 5 13,566 5 mercial property 5 5,000 5 5,000 5 80,915 5 5,000 5 80,915 5 ve	6 yr 7	∞	σ
F 5,000     5     5,000     5     5,000       5     69,000     5     150,000     5     80,915       5     100,000     5     30,910     5     80,915       5     100,000     5     30,915     5     80,915       5     100,000     5     315,64     5     38,512     5       5     468,060     5     179,180     5     468,453       6     7,700     5     179,180     5     463,453       7     5     468,060     5     38,516     5     489,156       7     5     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     24,435     5       8     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     4743,666       8     741,060     5     385,515     5     4743,666       8     744,060 <td>mercial property 5 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 80,915 \$ ve 5 100,000 \$ 80,915 \$ ve 5 100,000 \$ 80,915 \$ 100,000 \$ 80,915 \$ ve 5 100,000 \$ \$ 0,000 \$ ve 5 100,000 \$ \$ 0,000 \$ ve 5 100,000 \$ ve 5 10</td> <td>\$ 14,329 \$</td> <td>14,758 \$ 15,201</td> <td>201 \$ 15,657</td>	mercial property 5 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 80,915 \$ ve 5 100,000 \$ 80,915 \$ ve 5 100,000 \$ 80,915 \$ 100,000 \$ 80,915 \$ ve 5 100,000 \$ \$ 0,000 \$ ve 5 100,000 \$ \$ 0,000 \$ ve 5 100,000 \$ ve 5 10	\$ 14,329 \$	14,758 \$ 15,201	201 \$ 15,657
RESOURCE     \$ 69,000     \$ 150,000     \$ 80,915     \$ 80,915       \$ 30000     \$ 30000     \$ 3150,000     \$ 80,915     \$ 80,915       \$ 30000     \$ 30000     \$ 315,756     \$ 189,129       \$ 468,060     \$ 206,666     \$ 381,664     \$ 338,512     \$ 4,534,537       \$ 7,700     \$ 179,180     \$ 243,666     \$ 189,126     \$ 189,126       \$ 741,060     \$ 385,876     \$ 622,130     \$ 84,366     \$ 189,126       \$ 1     District-wide Storage     \$ 741,060     \$ 385,876     \$ 4,743,666       \$ 1     District-wide Storage     \$ 741,060     \$ 385,876     \$ 6,22,130     \$ 84,266       \$ 1     District-wide Storage     \$ 744,060     \$ 385,876     \$ 6,22,130     \$ 84,266       \$ 244,060     \$ 385,876     \$ 6,22,130     \$ 584,266     \$ 4,743,666	ve 5 30,000 5 80,915 5 5 30,000 5 80,915 5 5 30,000 5 80,915 5 5 30,000 5 80,915 5 5 30,000 5 80,915 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 30,000 5 5 5 5 30,000 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			2
Resolution         S         150,000         S         80,915         S         80,912         S         80,912         S         80,912         S         4,554,337         S         7,700         S         139,126	Ve \$ 5100,000 \$ 150,000 \$ 80,915 \$			
Record for the stand of the stand	Ve 5 150,000 5 80,915 5 5 150,000 5 80,915 5 5 5 150,000 5 80,915 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		4	2
5     100,000     \$ 3000       5     5     30,000       5     7,700       5     468,060     \$ 266,666       5     381,664     \$ 398,512       5     453,537       5     240,465     \$ 189,756       6     243,537       7     5       7     5       7     5       7     5       7     5       7     5       7     5       7     5       7     5       741,060     5		\$ 80,915 \$	80,915 \$ 80,915	315 \$ 80,915
5     30,000     5     33,000       5     7,700     5     381,664     5       5     468,060     5     266,696     5     381,564     5       5     213,000     5     179,180     5     485,756     5     189,129       5     731,060     5     385,876     5     523,130     5     583,566       6     731,060     5     385,876     5     524,269     5     473,566       7     1     District-wide Storage     5     7     741,060     5     583,766     5     473,566       7     1     District-wide Storage     5     7     7     5     7     7       7     2     3     385,876     5     6.22,130     5     584,266     5     473,566       7     1     District-wide Storage     5     6     7     1     11       7     2     Additional Water Supply     7     7     5     5     5     12				
5     7,700     5     7,700       5     468,060     \$     206,696     \$     398,512     \$     4,554,337       5     383,664     \$     398,512     \$     4,54,337       5     373,000     \$     179,180     \$     240,465     \$     189,126       7     5     741,060     \$     385,876     \$     62,130     \$     5,473,666       Riscon serva.non     5     741,060     \$     385,876     \$     62,130     \$     5,473,666       Riscon serva.non     6     Permit Requirement     11     11     11       2     Additional Water Supply     7     Study and resolve pressure lissues     12				
\$ 488,060 \$ 206,696 \$ 381,664 \$ 398,512 \$ 4,554,537         \$ 273,000 \$ 179,180 \$ 240,465 \$ 189,756 \$ 189,129         \$ 741,060 \$ 385,876 \$ 622,130 \$ 584,269 \$ 4,743,666         RELIGION EXERVANTION         \$ 7 duty and resolve pressure lissues	\$			
> 498,000     > 249,695     > 381,064     \$ 393,312     \$ 4,554,537       \$ 273,000     \$ 179,180     \$ 240,465     \$ 189,756     \$ 189,129       \$ 741,060     \$ 385,876     \$ 622,130     \$ 584,266     \$ 4,743,666       \$ 10     \$ 10     \$ 100,110     \$ 240,465     \$ 189,756     \$ 189,126       \$ 241,060     \$ 385,876     \$ 622,130     \$ 584,266     \$ 4,743,666       \$ 1     District-wide Storage     \$ Permit Requirement     11     11       \$ 2     Additional Water Supply     7 Study and resolve pressure Issues     12				
\$ 273,000         \$ 179,180         \$ 240,465         \$ 185,756         \$ 189,129           REAGIN EVENANDIA         \$ 741,060         \$ 385,875         \$ 622,130         \$ 584,269         \$ 4,743,666           REAGIN EVENANDIA         District-wide Storage         6         Permit Requirement         11           2         Additional Water Supply         7         Study and resolve pressure issues         12	5 468'000 5 C00'25 4 388'000 5 C00'25 4 5 338'212 5	\$ 301,473 \$	1,075 \$ 1,890,574	574 \$ 1,029,010 \$
2         2				
\$ 741,060         \$ 385,876         \$ 622,130         \$ 584,269         \$ 4,743,666           RELICION EDEVIANTION         Emit Requirement         1         11         11           1         District-wide Storage         6         Permit Requirement         11         11           2         Additional Water Supply         7         Study and resolve pressure Issues         12	2 2/3/00U \$ 2/40,465 \$ 183,756 \$	\$ 157,906 \$	9,714 \$ 259,746	746 \$ 289,322 \$
Reaction         Nat, Joby         Nat, Joby <th< td=""><td></td><td>1 100 000 1</td><td></td><td></td></th<>		1 100 000 1		
REASON EXPLANTION         Entrol         Permit Requirement         11           1         District-wide Storage         6         Permit Requirement         11           2         Additional Water Supply         7         Study and resolve pressure issues         12	¢ 632/686 ¢ 051/278 ¢ 802/6767 ¢ 000/147 ¢	\$ 6/5'6Cb \$	175'NGT'7 & 68/'S	1,318,332 5
Immediate         District-wide Storage         6         Permit Requirement         11           2         Additional Water Supply         7         Study and resolve pressure issues         12	REASON EPELANDIN			
11 Usantu-wue sounge b remmin requirement     2 Additional Water Supply 7 Study and resolve pressure issues     12	ritt-wide Storage c Permit Recuirement	Manhana anistina analasi		
2 Auditional water suppry / study and resolve pressure issues 12		Medkest existing pipeli	a	
	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

A	8	υ	٥	ш	Ŀ	σ	н	_	-
-	1 yr	2 yr	3 yr	4 yr	5 yr	6 yr	7 yr	8 vr	9 vr
<ol> <li>ID1-1, replace 40 Hp submersible pump, clean casing</li> <li>ID1-2, replace 40 Hp submersible pump</li> <li>ID1-3, replace 40 Hp submersible pump</li> <li>ID1-8, 125 Hp, rewind motor in yr 2,8 pump and casing cleaning in yr 6</li> <li>ID1-10, 120 Hp, rewind motor in yr 1,7 bump and casing cleaning in yr 3</li> </ol>	\$ 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
<ol> <li>Rams Hill #1, 1980 steel, needs inside coating, 1.25 MG*</li> <li>Rams Hill #2, 1980 galv. 0.44 MG, repairs</li> <li>Ron Tark, Humorlon, TE MG</li> </ol>	\$ 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	
<ul> <li>30 IIU1, Booster Sta. 2, #5, 30 Hp, pump yr 3, motor yr 4</li> <li>31 IID1, Booster Sta. 2, #6, 50 Hp, motor yr 2, pump yr 8</li> </ul>									
		\$ 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.