

GENERAL FUND RESOURCES - LB-20

ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2018-19 BUDGET			
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18	RESOURCE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
364,098	349,591	300,000	1 Net Working Capital (Modified Accrual Basis)	600,000	600,000	
572	614	4,000	2 Interest Earned	8,000	8,000	
4,425	4,452	5,000	3 Backflow Test Receipts	4,500	4,500	
1,347,897	1,340,093	1,475,000	4 Water Sales	1,550,000	1,550,000	
440,000	440,000	400,000	5 Water Sales Transferred to Plant Upgrade	400,000	400,000	
500	7,400	10,000	6 Meter Sales	7,500	7,500	
18,558	18,535	19,000	7 Standby Charges	19,000	19,000	
47,019	44,126	45,000	8 Miscellaneous	23,000	23,000	
4,993	12,005	50,000	9 Special Intergov't. Surcharge Revenue (Lines)	50,000	50,000	
-	17,664	50,000	10 Special Intergov't. Surcharge Revenue (Tank)	50,000	50,000	
			11 Penalties & Other Water Service Charges	22,000	22,000	
			12			
			13			
			14			
			15			
2,228,062	2,234,480	2,358,000	16 Total Resources, Except Taxes to be Levied	2,734,000	2,734,000	
			17 Taxes Necessary to Balance Budget	-	-	
			18 Taxes Collected in Year Levied	-	-	
2,228,062	2,234,480	2,358,000	19 TOTAL RESOURCES	2,734,000	2,734,000	

GENERAL FUND - ADMINISTRATIVE EXPENDITURES - FORM LB-31

ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2018-19 BUDGET			
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
			1 Personnel Services / Office (# employees)			
73,076	80,372	66,000	2 Office Manager (1)	71,000	71,000	
68,073	71,981	83,000	3 Office Assistants (2)	76,000	76,000	
-	-	2,000	4 Part-time fill-in person (1)	10,000	10,000	
10,798	11,696	11,500	5 Social Security & Medicare (3)	12,000	12,000	
108	257	500	6 Workmen's Compensation (3)	500	500	
44,301	56,484	65,000	7 Insurance (3) (medical + VEBA + life/LTD/STD)	65,000	65,000	
6,431	6,216	-	8 Insurance HRA/HSA reimbursements (3)	-	-	
7,548	5,965	2,000	9 Unemployment Compensation (3)	2,000	2,000	
16,935	16,414	18,500	10 Retirement (3)	18,000	18,000	
2,124	(6,799)	2,000	11 Vacation and Compensation Time (3)	2,000	2,000	
229,394	242,586	250,500	12 TOTAL PERSONNEL SERVICES	256,500	256,500	
			13 Materials & Services			
11,450	8,750	9,200	14 Auditing	9,200	9,200	
-	1,396	-	15 Elections	1,000	1,000	
7,131	5,851	5,000	16 Supplies	5,000	5,000	
2,430	2,064	3,000	17 Telephone & Internet	3,000	3,000	
2,588	2,951	3,500	18 Electricity & Gas	3,500	3,500	
-	295	3,000	19 Legal Fees	3,000	3,000	
-	-	8,000	20 Dues & Subscriptions	8,000	8,000	
30,980	30,572	34,000	21 Property Insurance	35,000	35,000	
9,640	8,659	10,000	22 Liability & Auto Insurance	10,500	10,500	
2,525	3,299	4,000	23 R & M Office	4,000	4,000	
-	-	2,000	24 Bank Charges	2,000	2,000	
-	-	23,000	25 Billing Costs	21,000	21,000	
4,755	6,843	4,500	26 Debit/credit card fees	9,500	9,500	
-	-	1,000	27 Online Bill-Pay Fees	1,600	1,600	
-	-	2,600	28 Website	2,600	2,600	
263	314	400	29 Budgeting	800	800	
4,045	2,438	3,000	30 Miscellaneous	3,500	3,500	
310	7	500	31 Advertising	500	500	
15,340	10,832	2,500	32 Postage	3,100	3,100	
3,100	2,465	3,200	33 Administrative (Board of Commissioners)	3,200	3,200	
-	1,587	7,000	34 Education	7,000	7,000	
25,703	25,746	26,500	35 Contract Services	27,000	27,000	
120,260	114,069	155,900	36 TOTAL MATERIALS & SERVICES	164,000	164,000	
			37 Capital Outlay			
775	309	1,000	38 Office Equipment	30,000	30,000	
-	-	12,000	39 Office Improvement	18,000	18,000	
775	309	13,000	40 TOTAL CAPITAL OUTLAY	48,000	48,000	
350,429	356,964	419,400	41 SUB-TOTAL EXPENDITURES	468,500	468,500	
350,429	356,964	419,400	42 SUBTOTAL EXPENDITURES THIS PAGE	468,500	468,500	

GENERAL FUND - OPERATIONS EXPENDITURES - FORM LB-31

ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2018-19 BUDGET			
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
			1 Personnel Services / Plant (# employees)			
76,347	79,126	84,000	2 Superintendent (1)	85,000	85,000	
267,261	272,188	292,000	3 Service Crew (5)	298,000	298,000	
26,078	27,047	29,000	4 Social Security & Medicare (6)	29,500	29,500	
6,800	6,727	8,000	5 Workmen's Compensation (6)	8,000	8,000	
123,491	129,908	143,000	6 Insurance (6) (medical + VEBA + life/LTD)	143,000	143,000	
17,143	4,422	-	7 Insurance HRA or HSA (6)	-	-	
18,011	13,771	5,000	8 Unemployment (6)	3,900	3,900	
39,905	41,320	44,000	9 Retirement (6)	46,000	46,000	
(79)	7,415	2,000	10 Vacation and Compensation Time (6)	2,000	2,000	
574,957	581,924	607,000	11 TOTAL PERSONNEL SERVICES	615,400	615,400	
			12 Material & Services			
1,682	1,680	3,000	13 Freight	3,000	3,000	
1,572	2,808	3,000	14 Tools	3,000	3,000	
4,821	2,810	4,000	15 Supplies & Operations Items	4,000	4,000	
6,060	4,239	4,000	16 Telephone & Communications	5,700	5,700	
112,488	122,660	130,000	17 Electricity & Gas	130,000	130,000	
7,484	11,318	4,000	18 Fees & Dues	5,500	5,500	
6,716	7,140	10,000	19 Fuel	10,000	10,000	
4,824	16,445	12,000	20 Equipment & Vehicle Maintenance	12,000	12,000	
21,484	36,729	35,000	21 R & M Field	35,000	35,000	
35,014	22,089	35,000	22 R & M Plant	35,000	35,000	
35,956	35,841	40,000	23 Chemicals	40,000	40,000	
8,424	6,952	8,500	24 Water Samples	8,500	8,500	
4,015	1,383	5,000	25 Education	7,000	7,000	
2,779	2,373	4,000	26 Miox System	4,000	4,000	
1,744	333	2,000	27 Miscellaneous	2,000	2,000	
-	-	1,000	28 Engineering	1,000	1,000	
212	1,314	-	29 New Connection Materials	2,000	2,000	
5,036	2,175	6,000	30 Summer Stored Water Fee	6,000	6,000	
-	-	1,500	31 Emergency Inter-tie	1,500	1,500	
9,894	2,512	-	32 Inventory Adjustment	-	-	
1,250	-	-	33 Compliance Fees / CCR Report	-	-	
2,670	3,202	3,700	34 Backflow Testing / Non Compliance Testing	3,700	3,700	
6,000	678	10,000	35 Reservoir Maintenance	5,000	5,000	
280,125	284,681	321,700	36 TOTAL MATERIALS & SERVICES	323,900	323,900	
855,082	866,605	928,700	37 SUB-TOTAL EXPENDITURES	939,300	939,300	
855,082	866,605	928,700	38 SUBTOTAL EXPENDITURES THIS PAGE	939,300	939,300	

GENERAL FUND - OPERATIONS EXPENDITURES - FORM LB-31

ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			EXPENDITURE DESCRIPTION	2018-19 BUDGET		
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18		Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
			1 Capital Outlay			
114	594	3,000	2 Meter Installations	3,000	3,000	
-	-	50,000	3 Replace Lines (non-capital projects)	50,000	50,000	
-	2,695	8,000	4 Equipment Purchases	8,000	8,000	
-	-	-	5 Vehicle Purchases	-	-	
1,343	-	4,000	6 Repair River Intake	4,000	4,000	
-	3,680	10,000	7 Replace Filter Membranes	10,000	10,000	
230	863	3,000	8 Safety Equipment	3,000	3,000	
1,687	7,832	78,000	9 TOTAL CAPITAL OUTLAY	78,000	78,000	
856,769	874,437	1,006,700	10 TOTAL OPERATING DEPARTMENT	1,017,300	1,017,300	
			11 Transferred to Other Funds			
200,000	150,000	200,000	12 Capital Projects Fund (quarterly transfers)	200,000	200,000	
440,000	440,000	400,000	13 Rate Transfers (monthly) to Upgrade Loan Payment	400,000	400,000	
-	-	75,000	14 General Operating Contingency	75,000	75,000	
-	-	paid off	15 Loan Payment - Principal (Business Oregon)	paid off	paid off	paid off
-	-	paid off	16 Loan Payment - Interest (Business Oregon)	paid off	paid off	paid off
19,858	22,854	26,156	17 Deferred Loan - Principal (Business Oregon)	29,791	29,791	
5,920	4,728	3,357	18 Deferred Loan - Interest (Business Oregon)	1,788	1,788	
-	-	50,000	19 Reserve for Repayment (Lines)	50,000	50,000	
-	17,664	50,000	20 Intergovernmental Agmt. Payment (Tank)	50,000	50,000	
665,778	635,246	804,513	21 TOTAL DEBT SERVICE & TRANSFERS	806,579	806,579	
1,878,471	1,866,647	2,230,613	22 SUB-TOTAL EXPENDITURES	2,292,379	2,292,379	
349,591	367,833	127,387	23 Unappropriated Fund Balance	441,621	441,621	
2,228,062	2,234,480	2,358,000	24 TOTAL ADMINISTRATIVE & OPERATING	2,734,000	2,734,000	

CAPITAL PROJECTS FUND RESOURCES - FORM LB-20
ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			RESOURCE DESCRIPTION	2018-19 BUDGET		
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18		Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
1,306,320	1,402,708	1,500,000	1 Net Working Capital (Modified Accrual Basis)	1,700,000	1,700,000	
			2			
			3			
			4			
			5 OTHER RESOURCES			
20,892	53,971	69,000	6 Meter Sales (SDC Portion)	67,000	67,000	
1,969	2,133	18,000	7 Interest	20,000	20,000	
			8 Transferred from Other Funds			
200,000	150,000	200,000	9 General Fund (from quarterly transfer)	200,000	200,000	
440,000	440,000	400,000	10 General Fund for Loan Payment (from rates)	400,000	400,000	
			- 11 Reimbursement	-	-	
			- 12 Loan Proceeds: Plant Upgrade	-	-	
-	-	-	- 13 Miscellaneous Income	-	-	
	4,970,000		14 Loan Refunding Proceeds			
			15			
			16			
			17			
			18			
			19			
			20			
1,969,181	7,018,812	2,187,000	21 SUBTOTAL RESOURCES	2,387,000	2,387,000	
			22 Taxes Necessary to Balance Budget	-	-	
			23 Taxes Collected in Year Levied	-	-	
1,969,181	7,018,812	2,187,000	24 TOTAL RESOURCES	2,387,000	2,387,000	

CAPITAL PROJECTS FUND EXPENDITURES - FORM LB-31

ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA							2018-19 BUDGET		
Second Actual Preceding 2015-16	First Actual Preceding 2016-17	ADOPTED BUDGET 2017-18	EXPENDITURE DESCRIPTION			Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD	
127,021	-	300,000	1	Capital Outlay					
-	-	175,000	2	Line Replacement			300,000	300,000	
-	-	2,000	3	Plant Improvements			175,000	175,000	
-	-	300,000	4	Miscellaneous			2,000	2,000	
-	-	2,000	5	For Future Requirements			300,000	300,000	
-	-	80,000	6	Water Rights Acquisition			2,000	2,000	
-	3,302	-	7	Reservoir Improvement & Maintenance			-	-	
-	-	407,136	8	Treatment Plant Upgrade			80,000	80,000	
439,452	5,401,464	407,136	9	Debt Service					
-	42,300	-	10	Loan Payment - Plant Upgrade			399,926	399,926	
		-	11	Debt Issuance Costs			-	-	
			12						
566,473	5,447,066	1,266,136	13	SUBTOTAL EXPENDITURES			1,258,926	1,258,926	
1,402,708	1,571,746	920,864	14	Unappropriated Funds Balance			1,128,074	1,128,074	
1,969,181	7,018,812	2,187,000	15	TOTAL CAPITAL EXPENDITURES			2,387,000	2,387,000	