

## FY15-16 Proposed Draft Budget

Account No. & Name	FY-15-16 Draft Budget
<b>40000 Property Tax &amp; Assessment Revenue</b>	
40100 Current Year Tax Revenue	\$ 1,500,000.00
40200 Current Year Supp. Tax Revenue	\$ 10,000.00
40300 Prior Year Tax Revenue	\$ 15,000.00
40400 Homeowner's Prop Tax Relief	\$ 18,000.00
40500 RDA Pass-Thru from Cities	\$ 450,000.00
<b>Total Property Tax Income</b>	<b>\$ 1,993,000.00</b>
<b>41000 Interest Income</b>	<b>\$ 30,000.00</b>
<b>42000 Contributions</b>	<b>\$ 3,500.00</b>
<b>43000 Gain/Loss or Sale/Displ of Asset</b>	
<b>44000 Programs</b>	
44100 Grant Income	<b>\$ 18,000.00</b>
<b>45000 Capital Gain/Loss</b>	
45100 Cal Trust Capital Gain or (Loss)	\$ -
<b>48000 FMV Investment</b>	
48100 LAIF FMV Investment	\$ -
<b>49000 Misc. Income</b>	
49100 Non Grant Income	\$ 55,000.00
49200 Cal Card Incentive	\$ 350.00
49300 Water Wise Landscape Wrkshps	\$ 5,500.00
49400 Qualified Water Efficient Landscaper	\$ 13,960.00
49900 Misc. Income	\$ 15,000.00
<b>Total Misc. Income</b>	<b>\$ 89,810.00</b>
<b>TOTAL GROSS INCOME</b>	<b>\$ 2,134,310.00</b>
<b>50000 Payroll Expenses</b>	
50100 Wages	
50110 Directors	\$ 27,000.00
50120 Salary employees	\$ 395,000.00
50130 Hourly employees	\$ 497,000.00
50140 Interns	\$ 21,500.00
<b>Total Wages</b>	<b>\$ 940,500.00</b>
50200 Payroll Taxes	\$ 72,000.00
50300 Employee Benefits	
50310 Med/Den/Mis/LI/LTD/STD	\$ 202,000.00
50320 CalPERS Retirement	\$ 110,000.00
<b>Total Employee Benefits</b>	<b>\$ 312,000.00</b>
50400 Payroll Processing Fees	\$ 2,800.00
<b>Total Payroll Expense</b>	<b>\$ 1,327,300.00</b>

## FY15-16 Proposed Draft Budget

Account No. & Name			FY 15-16 Draft Budget
<b>51000 Administration Expenses</b>			
51100	Accounting fees		\$ 15,000.00
51150	Banking fees		\$ 500.00
51200	Board of Director Expenses		
51210	Conference & Tours fees		\$ 5,000.00
51220	Elections		\$ -
51230	Legal Notices		\$ 500.00
51240	Meals		\$ 1,500.00
51250	Health/Life Insurance		\$ 22,200.00
51260	Mileage		\$ 2,000.00
51270	Miscellaneous		\$ 750.00
51280	Travel & Lodging		\$ 2,500.00
<b>Total Board Expense</b>			<b>\$ 34,450.00</b>
51300	Consulting		\$ 166,000.00
51400	Dues, fees, memberships, subscriptions		\$ 30,000.00
51500	Engineering fees		\$ 2,500.00
51600	Legal fees		\$ 60,000.00
51700	Office expenses		
51710	Equipment, Equipment repair		\$ 10,000.00
51720	Computer/printer supplies		\$ 8,500.00
51730	Maintenance		\$ 11,000.00
51740	Miscellaneous		\$ 500.00
51750	Postage		\$ 1,500.00
51760	Supplies		\$ 6,000.00
51765	Computer/Technical Support		\$ 15,000.00
51770	Telecommunications		\$ 15,000.00
51780	Utilities		\$ 27,500.00
<b>Total Office Expense</b>			<b>\$ 95,000.00</b>
51800	Meeting refreshments		\$ 3,000.00
51900	Staff Expenses		
51910	Education		\$ 9,800.00
51920	Conference & Tours fees		\$ 3,000.00
51930	Meals		\$ 1,500.00
51940	Mileage		\$ 1,500.00
51950	Miscellaneous		\$ 500.00
51955	Recruitment		\$ 12,000.00
51960	Travel & Lodging		\$ 2,000.00
51970	Uniform Expense		\$ 4,000.00
<b>Total Staff Expense</b>			<b>\$ 34,300.00</b>
51990	Tax collection fees		\$ 4,000.00
51999	Non-Operating General Expenses		
51999-1	Facilities		\$ 5,000.00
51999-2	Furniture & Equipment		\$ 7,500.00
<b>Total Non-Operating General Expenses</b>			<b>\$ 12,500.00</b>
<b>Total Administration Expense</b>			<b>\$ 457,250.00</b>

## FY15-16 Proposed Draft Budget

Account No. & Name			FY 15-16 Draft Budget
<b>52000 Depreciation Expense</b>			
	52100	Depr-Bldgs & Fixtures	\$ 207,000.00
	52200	Depr-Office Furniture & Equip	\$ 4,700.00
	52400	Depr-Garden & Hardscape	\$ 128,225.00
<b>Total Depreciation Expense</b>			<b>\$ 339,925.00</b>
<b>53000 Insurance Expenses</b>			
	53100	Bonding	\$ 250.00
	53200	Liability	\$ 25,000.00
	53300	Property	\$ 5,000.00
	53400	Workers' Comp	\$ 22,000.00
<b>Total Insurance Expense</b>			<b>\$ 52,250.00</b>
<b>54000 Operation Expenses (basins, garden, park, landscaping)</b>			
	54150	Equipment & Vehicles	
		54160 Equipment	\$ 1,500.00
		54170 Fuel	\$ 5,600.00
		54180 Repairs, Maint & Supp	\$ 10,700.00
<b>Total Equipment &amp; Vehicles</b>			<b>\$ 17,800.00</b>
	54200	Fence Expense	\$ 5,600.00
	54250	Hardscape Expenses	\$ 4,000.00
	54300	Irrigation Expenses	\$ 10,525.00
	54350	Landscape Maint & Supplies	\$ 39,050.00
	54400	Miscellaneous	\$ 1,200.00
	54450	Percolation Maintenance	\$ 22,000.00
	54500	Pest Control	\$ 1,500.00
	54550	Signage	\$ 1,900.00
	54600	Small tools and supplies	\$ 2,500.00
	54650	Structural Maintenance	\$ 12,700.00
	54700	Temporary Help	\$ 3,000.00
	54750	Trash Cleanup & Disposal	\$ 4,300.00
	54800	Utilities	\$ 6,500.00
	54850	Weed Abatement	\$ 8,500.00
<b>Total Operation Expense</b>			<b>\$ 141,075.00</b>
<b>55000 Permits and Fees</b>			<b>\$ 1,000.00</b>

## FY15-16 Proposed Draft Budget

Account No. & Name			FY 15-16 Draft Budget
<b>56000 Public Education/Relations</b>			
56100	Advertising , Promotional		\$ 22,450.00
56200	Critter Expenses		\$ 1,000.00
56300	District Events		
56310	Earth Day		\$ 18,500.00
56320	Educational Grant		\$ 15,000.00
56330	Outreach Events		\$ 5,000.00
56340	Water Fair		\$ 5,000.00
56350	Poster Art Contest		\$ 23,900.00
56360	Miscellaneous		\$ 5,000.00
56370	School Tours		\$ 20,000.00
56380	Public Ed/Workshops		\$ 4,500.00
56390	Youth Education		\$ 5,100.00
<b>Total District Events</b>			<b>\$ 102,000.00</b>
56400	Community Events/Sponsorships		\$ 6,750.00
56500	Informational materials		\$ 6,000.00
56550	Recycled Water Conversion Incentive		\$ -
56600	Supplies (give-always)		\$ 7,500.00
56700	Web design/maintenance		\$ 5,000.00
<b>Total Public Ed.Relations Expense</b>			<b>\$ 150,700.00</b>
<b>57000 Program Expense</b>			
57001	Grant Related		\$ 12,350.00
57002	Non Grant Related		\$ 500.00
<b>58000 Capital Clearing Account</b>			<b>\$ 109,574.60</b>
<b>TOTAL EXPENSES</b>			<b>\$ 2,591,924.60</b>
<b>NET BUDGETED INCOME</b>			<b>\$ (457,614.60)</b>

# Special Report - On-Going Revenues & Expenses

*FY 2015-2016 Draft Budget*

Special Requested Report		One-time, special revenue or expenditures omitted
<b>40000 Property Tax &amp; Assessment Revenue</b>		
40100 Current Year Tax Revenue	\$ 1,500,000.00	
40200 Current Year Supp. Tax Revenue	\$ 10,000.00	
40300 Prior Year Tax Revenue	\$ 15,000.00	
40400 Homeowner's Prop Tax Relief	\$ 18,000.00	
40500 RDA Pass-Thru from Cities	\$ 450,000.00	
<b>Total Property Tax Income</b>	<b>\$ 1,993,000.00</b>	
<b>41000 Interest Income</b>	<b>\$ 30,000.00</b>	
<b>42000 Contributions</b>	<b>\$ 3,500.00</b>	
<b>44000 Programs</b>		
44100 Govt Grant Income	\$ 18,000.00	
<b>45000 Capital Gain/Loss</b>		
45100 CalTRUST Capital Gain or (Loss)	\$ -	
<b>48000 FMV Investment</b>		
48100 LAIF FMV	\$ -	
<b>49000 Misc. Income</b>		
49100 LEAP (non grant)	\$ 55,000.00	
49200 Cal Card Incentive	\$ 350.00	
49300 Water Wise Landscape Wrkshps	\$ 5,500.00	
49400 Qualified Water Efficient Landscaper (QWEL)	\$ 13,960.00	
49900 Misc. Income	\$ 15,000.00	
<b>Total Misc. Income</b>	<b>\$ 89,810.00</b>	
<b>TOTAL GROSS INCOME</b>	<b>\$ 2,134,310.00</b>	
<b>50000 Payroll Expenses</b>		
50100 Wages		
50110 Directors	\$ 27,000.00	
50120 Salary employees	\$ 395,000.00	
50130 Hourly employees	\$ 497,000.00	
50140 Interns	\$ 21,500.00	
<b>Total Wages</b>	<b>\$ 940,500.00</b>	
50200 Payroll Taxes	\$ 72,000.00	
50300 Employee Benefits		
50310 Med/Den/Vis/LI/LTD/STD	\$ 202,000.00	
50320 CalPERS Retirement	\$ 110,000.00	
<b>Total Employee Benefits</b>	<b>\$ 312,000.00</b>	
50400 Payroll Processing Fees	\$ 2,800.00	
50500 Vacation Expense		
<b>Total Payroll Expense</b>	<b>\$ 1,327,300.00</b>	
<b>51000 Administration Expenses</b>		
51100 Accounting fees	\$ 15,000.00	
51150 Banking fees	\$ 500.00	
51200 Board of Director Expenses		
51210 Conference & Tours fees	\$ 5,000.00	
51230 Legal Notices	\$ 500.00	
51240 Meals	\$ 1,500.00	
51250 Health/Life Insurance	\$ 22,200.00	
51260 Mileage	\$ 2,000.00	
51270 Miscellaneous	\$ 750.00	
51280 Travel & Lodging	\$ 2,500.00	
<b>Total Board Expense</b>	<b>\$ 34,450.00</b>	
51300 Consulting	\$ 116,000.00	\$50,000 LAFCO Consulting
51400 Dues, fees, memberships, subscriptions	\$ 30,000.00	
51500 Engineering fees	\$ 2,500.00	
51600 Legal fees	\$ 60,000.00	

# Special Report - On-Going Revenues & Expenses

*FY 2015-2016 Draft Budget*

Special Requested Report		One-time, special revenue or expenditures omitted
51700 Office Expenses		
51710	Equipment, Equipment repair	\$ 10,000.00
51720	Computer/printer supplies	\$ 8,500.00
51730	Maintenance	\$ 11,000.00
51740	Miscellaneous	\$ 500.00
51750	Postage	\$ 1,500.00
51760	Supplies	\$ -6,000.00
51765	Computer/Technical Support	\$ 15,000.00
51770	Telecommunications	\$ 15,000.00
51780	Utilities	\$ 27,500.00
<b>Total Office Expense</b>		<b>\$ 95,000.00</b>
51800	Meeting refreshments	\$ 3,000.00
51900 Staff Expenses		
51910	Education	\$ 9,800.00
51920	Conference & Tours fees	\$ 3,000.00
51930	Meals	\$ 1,500.00
51940	Mileage	\$ 1,500.00
51950	Miscellaneous	\$ 500.00
51955	Recruitment	\$ 2,000.00
51960	Travel & Lodging	\$ 2,000.00
51970	Uniform Expense	\$ 4,000.00
<b>Total Staff Expense</b>		<b>\$ 24,300.00</b>
51990	Tax collection fees	\$ 4,000.00
51999 Non-Operating General Expenses		
51999-1	Building	\$ 5,000.00
51999-2	Furniture & Equipment	\$ 7,500.00
<b>Total Non-Operating General Expenses</b>		<b>\$ 12,500.00</b>
<b>Total Administration Expense</b>		<b>\$ 397,250.00</b>
<b>52000 Depreciation Expense</b>		
52100	Depr-Bldgs & Fixtures	\$ -
52200	Depr-Office Furniture & Equip	\$ -
52300	Depr-Vehicles & Implements	\$ -
52400	Depr-Garden & Hardscape	\$ -
<b>Total Depreciation Expense</b>		<b>\$ -</b>
<b>53000 Insurance Expenses</b>		
53100	Bonding	\$ 250.00
53200	Liability	\$ 25,000.00
53300	Property	\$ 5,000.00
53400	Workers' Comp	\$ 22,000.00
<b>Total Insurance Expense</b>		<b>\$ 52,250.00</b>
<b>54000 Operation Expenses (basins, garden, park, landscaping)</b>		
54150 Equipment & Vehicles		
54160	Equipment	\$ 1,500.00
54170	Fuel	\$ 5,600.00
54180	Repairs, Maint & Supp	\$ 10,700.00
<b>Total Equipment &amp; Vehicles</b>		<b>\$ 17,800.00</b>

\$10,000 for Asst GM

\$207,000 Non-Cash

\$4,700 Non-Cash

\$128,225 Non-Cash

# Special Report - On-Going Revenues & Expenses

*FY 2015-2016 Draft Budget*

Special Requested Report		One-time, special revenue or expenditures omitted
54200 Fence Expense	\$ 5,600.00	
54250 Hardscape Expenses	\$ 4,000.00	
54300 Irrigation Expenses	\$ 10,525.00	
54350 Landscape Maint & Supplies	\$ 30,800.00	<b>\$8,250</b> Removal of Oak Tree
54400 Miscellaneous	\$ 1,200.00	
54450 Percolation Maintenance	\$ 15,000.00	<b>\$7,000</b> berm repairs
54500 Pest Control	\$ 1,500.00	
54550 Signage	\$ 1,900.00	
54600 Small tools and supplies	\$ 2,500.00	
54650 Structural Maintenance	\$ 12,700.00	
54700 Temporary Help	\$ 3,000.00	
54750 Trash Cleanup & Disposal	\$ 4,300.00	
54800 Utilities	\$ 6,500.00	
54850 Weed Abatement	\$ 8,500.00	
<b>Total Operation Expense</b>	<b>\$ 125,825.00</b>	
<b>55000 Permits and Fees</b>	<b>\$ 1,000.00</b>	
<b>56000 Public Education/Relations</b>		
56100 Advertising , Promotional	\$ 22,450.00	
56200 Critter Expenses	\$ 1,000.00	
56300 District Events		
56310 Earth Day	\$ 18,500.00	
56320 Educational Grant	\$ 15,000.00	
56330 Outreach Events	\$ 5,000.00	
56340 Water Fair	\$ 5,000.00	
56350 Poster Art Contest	\$ 23,900.00	
56360 Miscellaneous	\$ 5,000.00	
56370 School Tours	\$ 20,000.00	
56380 Public Ed/Workshops	\$ 4,500.00	
56390 Youth Education	\$ 5,100.00	
<b>Total District Events</b>	<b>\$ 102,000.00</b>	
56400 Community Events/Sponsorships	\$ 6,750.00	
56500 Informational materials	\$ 6,000.00	
56550 Recycled Water Conversion Incentive	\$ -	
56600 Supplies (give-aways)	\$ 7,500.00	
56700 Web design/maintenance	\$ 5,000.00	
<b>Total Public Ed.Relations</b>	<b>\$ 150,700.00</b>	
<b>57000 Program Expense</b>		
57001 Grant Related	\$ 12,350.00	
57002 Non-Grant Related	\$ 500.00	
<b>58000 Capital Clearing</b>		<b>\$109,574.60</b> Retention, sp fees
<b>TOTAL EXPENSES</b>	<b>\$ 2,067,175.00</b>	
<b>NET BUDGETED INCOME</b>	<b>\$ 67,135.00</b>	