|  | A | B | C | D |
| :---: | :---: | :---: | :---: | :---: |
| Chino Basin Water Conservation District Draft FY 19/20 Budget | FY 18/19 PROJECTION | FY 18/19 Final Amended Budget | FY 19/20 PROPOSED BUDGET | FY 19/20 Budget Notes |
| REVENUES <br> Property Tax \& Assessment Revenue |  |  |  |  |
|  |  |  |  |  |
| Current Yr Tax Revenue | \$ 1,897,600 | \$ 1,931,600 | \$ 1,935,600 |  |
| Current Yr Supplemental Tax Revenue | 12,800 | 20,500 | 13,100 |  |
| Prior Year Tax Revenue | 19,500 | 12,800 | 19,900 |  |
| Homeowner's Prop Tax Relief | 17,500 | 20,500 | 17,900 |  |
| RDA Pass-Thru from Cities | 1,018,200 | 941,200 | 941,200 |  |
| Property Tax \& Assmt. Revenue Total Interest Income | 2,965,600 | 2,926,600 | 2,927,700 |  |
|  | 80,600 | 60,200 | 80,600 |  |
| Grant Income | 600 | - | - |  |
|  | 164,000 | - | 169,800 |  |
| Miscellaneous Income |  |  |  |  |
| Agreement Income | 33,500 | 33,500 | 43,500 | Increased \$10K for IERCA compost partnership reimbursements. |
| Cal Card Incentive | 1,300 | 1,300 | 1,300 |  |
| QWEL | 1,500 | 1,500 | 1,500 |  |
| Lease Revenue | 12,000 | 12,000 | 12,000 | Rental property income. |
| Miscellaneous Income | 5,000 | 3,000 | 3,000 |  |
| Miscellaneous Income Total | 53,300 | 51,300 | 61,300 |  |
| TOTAL REVENUES | 3,264,100 | 3,038,100 | 3,239,400 |  |
| EXPENSES |  |  |  |  |
| Payroll Expenses |  |  |  |  |
| Wages |  |  |  |  |
| Directors Wages | 35,000 | 35,000 | 48,300 |  |
| Salary Employee Wages | 712,600 | 705,500 | 554,600 | Full-time salaries decrease due to increased hourly positions. |
|  |  |  |  | Hourly wages increase due to increased staffing to support Community Programs |
| Hourly Employee Wages | 512,100 | 592,100 | 670,200 | Department education activities. |
|  | - | - | 35,500 | 3\% of total budgeted salaries (excluding auto and cell allowances). |
| Wages Total | 1,259,700 | 1,332,600 | 1,308,600 |  |
| Payroll taxes | 96,600 | 105,900 | 99,200 |  |
| Med/Dent//Vision/Life/Dis. Ins | 238,200 | 265,600 | 214,000 | Benefit savings due to increased part-time employees. |
|  | $(8,400)$ | $(10,000)$ | $(9,000)$ |  |
| Employee Benefits - Healthy Living Retirement | 600 | 600 | 600 |  |
|  |  |  |  |  |
| PERS Unfunded | 22,600 | 21,700 | 31,500 | Based on actuarial valuation for 19/20 UAL w/ prepayment discount. |
| Classic-ER Paid Member Contr. | 26,400 | 27,900 | 30,400 |  |
| Classic-Employer Contribution | 31,100 | 32,200 | 37,200 |  |
| PEPRA-Employer Contribution | 45,600 | 61,416 | 51,200 |  |
| Retirement Total | 125,700 | 143,216 | 150,300 |  |
| Payroll processing fees | 6,200 | 5,000 | 6,300 |  |
| Payroll Expenses Total | 1,718,600 | 1,842,916 | 1,770,000 |  |
| Administration Expenses |  |  |  |  |
| Accounting, Audit \& Bank Fees | 49,000 | 49,000 | 55,000 |  |
| Board of Director's Expenses Total | 25,000 | 32,964 | 31,500 |  |
| Election Expenses | 5,400 | 5,400 | - | No anticipated election costs in FY 19/20. |
| Consulting Fees | 8,100 | 9,000 | 24,000 |  |
| Dues, Fees, Memberships, Subs. | 39,700 | 39,725 | 44,900 |  |
| Engineering Fees | 298,600 | 297,400 | 122,500 |  |
| Legal Fees | 97,600 | 99,600 | 100,000 |  |
| Office Expenses |  |  |  |  |
| Equipment, Equipment Repair | 13,000 | 13,000 | 13,000 |  |
| Computer/Printer Supplies | 3,400 | 3,500 | 3,800 |  |
| Maintenance/Janitorial | 12,800 | 13,000 | 13,300 |  |
| Miscellaneous | 100 | 500 | 500 |  |
| Postage | 800 | 1,200 | 1,200 |  |
| Supplies | 2,700 | 3,000 | 3,200 |  |
| Computer/Technical Support | 24,700 | 15,500 | 21,900 |  |
| Telecommunications | 16,400 | 16,200 | 16,500 |  |
| Utilities | 23,900 | 29,600 | 23,900 |  |
| Office Expenses Total | 97,800 | 95,500 | 97,300 |  |
| Meeting Refreshments | 3,000 | 3,000 | 3,000 |  |
| Staff ExpensesEducation |  |  |  |  |
|  | 15,000 | 15,000 | 14,500 |  |


| Chino Basin Water Conservation District Draft FY 19/20 Budget | FY 18/19 <br> PROJECTION | FY 18/19 Final Amended Budget | FY 19/20 <br> PROPOSED BUDGET | FY 19/20 Budget Notes |
| :---: | :---: | :---: | :---: | :---: |
| Conference \& Tour Fees | 4,500 | 4,500 | 7,000 |  |
| Meals | 1,000 | 1,000 | 1,000 |  |
| Mileage | 3,000 | 3,000 | 3,000 |  |
| Miscellaneous | 1,200 | 800 | 800 |  |
| Recruitment | 8,800 | 2,500 | 3,500 |  |
| Travel \& Lodging | 100 | 2,500 | 2,500 |  |
| Uniform Expense | 3,100 | 5,000 | 5,000 |  |
| Staff Expenses Total | 36,700 | 34,300 | 37,300 |  |
| Tax Collections Fees | 4,400 | 4,400 | 4,500 |  |
| Total Administration Expenses | 665,300 | 670,289 | 520,000 |  |
| Non-Operating General Expenses |  |  |  |  |
| Facilities | 5,300 | 4,000 | 4,000 |  |
| Furniture \& Equipment | 50,700 | 50,000 | 20,100 |  |
| Non-Operating General Expenses | 56,000 | 54,000 | 24,100 |  |
| Insurance Expenses |  |  |  |  |
| Bonding | 1,700 | 2,000 | 2,000 |  |
| Liability | 36,000 | 30,200 | 36,700 |  |
| Property | 5,200 | 5,200 | 5,300 |  |
| Workers' Comp | 35,900 | 35,900 | 41,300 |  |
| Insurance Expenses Total | 78,800 | 73,300 | 85,300 |  |
| Operation Expenses |  |  |  |  |
| Equipment \& Vehicles | 17,500 | 23,900 | 18,200 |  |
| Fence Expenses | 87,500 | 87,500 | 57,200 | Brooks Basin ornamental iron fence. |
| Hardscape Expenses | 10,000 | 10,000 | 10,200 |  |
| Irrigation Expenses | 4,000 | 4,000 | 17,100 |  |
| Landscape Maint \& Supplies | 36,200 | 40,300 | 47,100 |  |
| Miscellaneous | 5,100 | 1,200 | 1,200 |  |
| Basin Percolation Maintenance | 652,600 | 652,600 | 129,200 | Ely Infiltration Restoration Project. |
| Pest Control | 400 | 4,000 | 4,000 |  |
| Signage | 57,000 | 57,000 | 37,500 | Additional Waterwise Community Center educational signage. |
| Small Tools \& Supplies | 4,500 | 6,000 | 6,000 |  |
| Structural Maintenance | 14,300 | 16,000 | 34,500 |  |
| Trash Cleanup \& Disposal | 6,900 | 5,100 | 5,200 |  |
| Utilities | 3,700 | 7,700 | 7,900 |  |
| Weed Abatement | 7,300 | 7,500 | 7,500 |  |
| Permits \& Fees | 1,000 | 1,000 | 1,000 |  |
| Operation Expenses Total | 908,000 | 923,800 | 383,800 |  |
| Public Education/Relations |  |  |  |  |
| Advertising | 27,000 | 27,000 | 27,000 |  |
| Critter Expenses | 800 | 800 | 2,300 |  |
| District Events |  |  |  |  |
| Earth Day | 8,000 | 8,000 | 8,000 |  |
| Educational Grant | 21,000 | 21,000 | 26,000 | Community Program fellowships and facilities mentorship. |
| Outreach Events | 9,500 | 9,500 | 9,500 | 㑑 |
| Water Fair | 4,900 | 3,700 | 5,000 |  |
| Poster Art Contest | 10,000 | 10,000 | 10,000 |  |
| Miscellaneous | 3,000 | 3,000 | 3,000 |  |
| School Tours | 25,000 | 25,000 | 25,000 |  |
| Public Ed/Workshops | 11,175 | 11,175 | 12,900 | QWEL Manuals. |
| Youth Education | 10,000 | 10,000 | 11,000 | Santa Ana Field Study Program. |
| 70 Year Anniversary | - | - | 9,000 | One-time expense for 70th anniversary celebration. |
| District Events Total | 102,575 | 101,375 | 119,400 |  |
| Community Events/Sponsorships | 12,000 | 12,000 | 10,000 |  |
| Informational Materials | 9,000 | 9,000 | 12,300 |  |
| Supplies - Give Aways | 4,000 | 4,000 | 7,500 |  |
| Web Design/Maintenance | 17,400 | 17,400 | 34,600 | Development of new website consistent with branding. |
| Public Education/Relations Total | 172,775 | 171,575 | 213,100 |  |
| Grant Related Expenses | - | 5,000 | 5,000 | For teacher mini-grants. |
| FY 20 Basin Expenses | , | - | 213,100 |  |
| Capital Expenditures | 6,600 | 6,600 | 25,000 |  |
| Miscellaneous Expenses | 20,400 | 20,400 | - |  |
| TOTAL EXPENSES | 3,626,475 | 3,767,880 | 3,239,400 |  |
| NET INCOME / (EXPENSE) | \$ $(362,375)$ | \$ $(729,780)$ | \$ |  |

