

**BORREGO WATER DISTRICT
EXPENSE BUDGET
PROPOSAL FYE 2011**

ACCT #	Description	General Ledger Account Name	Current Budget FYE 2010	Actual as of 2/28/2010	Actual vs Budget FYE 2009	end of year projection
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MAINTENANCE EXPENSE

xx5601	Pest Control/ AirGas/ USA Blue Book/Pacific Pipe/Bay City Electric/Granger/Wymore	R&MSewer	10,000	13,889	138.89%	18,514
xx5602	Joe's Paving	R&M Collection System Maintenance	12,500	4,132	33.06%	5,508
xx5603	Corpro Water/Works/Layfield/	R&M Reservoir	7,500	4,159	55.45%	5,543
xx5604	McCalls Meters/Cummins/Hidden Valley Pump/A1 Irrigation/Sunset Electric/Ferguson Water Works	R&M Water System	75,000	11,033	14.71%	14,707
xx5605/5606	Sunset Electric/Hidden Valley Pump/Wymore/Napa/Hunsinger/ Cummins/Imperial Pipe Locke Tire/Pest control/Window Cleaning/plumbing repair/B&G Earthworks/Communications USA/Aggregate Products/Locksmith/Napa/McCalls meters/American Backflow/ CC Golf repairs-maintenance/	R&M Well/Pump	25,000	20,119	80.48%	26,818
xx5600		Maintenance & Repairs Buildings & Equipment	55,000	61,548	111.91%	82,044
xx5640		Parts of Inventory	40,000	29,348	73.37%	39,121
xx5840	Accruals for telemetry services	Telemetry Services	20,000	13,333	66.67%	17,773
xx5890	Allied Waste/Borrego Landfill	Trash Removal	36,000	24,450	67.92%	32,592
xx5896/5174	Desert Tire/Napa	Vehicle Expense	24,000	9,759	40.66%	13,008
Total Maintenance Expense:			305,000	191,770	62.88%	255,629

PROFESSIONAL SERVICES EXPENSE

xx5100		Accounting	30,000	680	2.27%	907
xx5120	ADP payroll services	Administrative Services	6,000	2,823	47.04%	3,763
xx5160	Diehl, Evans (accrual to 01-2203)	Audit Fees	35,000	24,304	69.44%	32,398
xx5200	Datastream-computer programmer	Computer Billing	20,000	21,514	107.57%	28,678
xx5440		Drafting/Survey Services	2,500	-	0.00%	-
xx5560/65	Stradling	Legal Services	30,000	33,806	112.69%	45,064
xx5860/61/62	ES Babcock/D-Tek	Testing/Labwork	20,000	12,515	62.58%	16,683
Total Professional Services Expense:			143,500	95,643	66.65%	127,492

INSURANCE EXPENSE

xx5520	Liability/Vehicle	Insurance	85,000	42,352	49.83%	56,455
xx5521		Workmens Comp	22,000	14,667	66.67%	19,551
Total Insurance Expense:			107,000	57,018	53.29%	76,006

PERSONNEL EXPENSE

xx5190	Board/Committee mtngs/Wendy/Stradling/cookies	Board Meeting Expense	82,000	22,879	27.90%	30,498
xx5170/5172		Auto Allowance/Mileage Reimbursement	8,900	1,558	17.51%	2,077
xx5760	Admin / SA 1,3,4,5,6,8,10,14,15	Salaries & Wages	1,056,591	809,251	76.59%	1,078,731
xx5761	Monthly Accrual for vacation /sick	Accrued Sick/Vacation	16,000	14,024	87.65%	18,694
xx5800		Taxes on Payroll	32,000	23,376	73.05%	31,160
xx5768	Employee Costs associated with various projects	Salaries & Wages Contra Acct	(737,500)	(496,885)	67.37%	(662,348)
Total Personnel Expense:			457,991	374,203	81.71%	498,812

EMPLOYEE BENEFITS EXPENSE

xx5420	Calpers/ACWA Insurance benefits	Employee Benefits	551,044	338,902	61.50%	451,756
		Reserve for Future Personnel Wage/Benefit Adjustments	62,810	-	0.00%	-
Total Employee Benefits Expense:			613,854	338,902	55.21%	451,756

OFFICE EXPENSE

xx5450	Postage Machine/Copier/Elms Equip/Shank & Kretz	Equipment Rental	8,000	9,166	114.58%	12,219
xx5662	CMS Business Forms/Quill/Bottled Water/Home Depot/True Value/Harland Checks	Office Supplies	30,000	25,301	84.34%	33,726
xx5663	Shredder/file cabinet/office furniture/Quill/Computer/printer/chairs	Office Equipment	20,000	23,474	117.37%	31,290
xx5664		Office Utilities	22,000	9,362	42.56%	12,480
xx5665	Generator/copier/autodesk gold/plotter/Southcoast printer/	Maintenance Agreements	12,000	12,091	100.76%	16,117
xx5690	Fed Ex/Postage Meter	Postage & Freight	15,000	7,631	50.87%	10,172
xx5820	San Diego County Treasurer	Taxes on Property	2,870	2,262	78.82%	3,016
xx5852	Ability Answering Service	Answering Service	2,500	1,764	70.57%	2,352
xx5858	AT&T	Telephone	7,000	6,311	90.15%	8,412
Total Office Expense:			119,370	97,362	81.56%	129,784

UTILITIES EXPENSE

xx5720/21/22/23/24	Admin / SA 1 / SA 4 / SA 5 / SA 6 / SA14 / SA15 / SA10	Pumping-Electricity	500,000	295,261	59.05%	393,583
xx5740		Purchased Water		90,926		121,204
xx5854/5856	Cell phones	Cellular Phone	15,000	6,819	45.46%	9,090
XX5857		Radios	2,000	-	0.00%	-
Total Utilities Expense:			517,000	393,006	76.02%	523,877

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DEPRECIATION EXPENSE

xx53xx	flood/wwtp/ID 3/II/office/ID 4/ID5/CC golf/Furn/Fixt	Depreciation Expense	520,000	353,883	68.05%	471,726
Total Depreciation Expense:			520,000	353,883	68.05%	471,726

OTHER EXPENSE

xx5555	Accrued interest to pay COP 2008	Interest Expense-COP 2008	124,875	83,250	66.67%	110,972
xx5140	deferred amt on refunding cop-accrual	Amortization Expense		9,620		12,824
xx5180	foraclosures/NSF - accrual-04-2202	Bad Debt Expense	2,000	2,859	142.95%	3,811
xx5240	ACWA/Calders/various seminars/CSDA/Auto Desk/	Conferences & Conventions	18,000	13,901	77.23%	18,530
xx5241	Backflow/AWWA/CSDA/ACWA/parking & mileage	Training	12,000	6,131	51.09%	8,173
xx5260	Office help/vehicle repair help	Contract Labor	29,803	2,290	7.68%	3,053
xx5400	WAA/CSDA/NGWA/WEF/BSCC/CCC/NNA	Dues & Subscriptions	12,000	2,893	24.11%	3,856
xx5401	SD Controller/USA/AWWA/SD County/ACWA/SWRCB	Regulatory Permit Fees	40,000	52,509	131.27%	69,995
xx5402		Bank Fees	500	436	87.21%	581
xx5423	BSPAC/Borrego Days sponsorship	Community Relations	2,000	700	35.00%	933
xx5460		Fuel & Oil	50,000	35,666	71.33%	47,543
xx5680	Center Marker/Quilt/Supplies for meetings/Golden Rule Bindery/Cleaning WWTP	Other Expense	12,000	2,834	23.62%	3,778
xx5681	Conney Safety/USA Blue Book/Boots for Employees/	Osha Requirements	5,000	3,918	78.37%	5,223
xx5700	Union Tribune/Borrego Sun	Printing,Publications & Notices	5,000	2,798	55.96%	3,729
15-5900	Expenses Allocated to various expense accounts in SA14	Club Circle Golf Expense	18,000	-	0.00%	-
xx5895	American linen	Uniforms	8,500	4,216	49.60%	5,620
xx5960		Contingency Fund	157,509	-	0.00%	-

Total Other Expense:	497,187	224,022	45.06%	298,621
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Total Budgeted vs actual Expense	3,280,901	2,125,809	64.79%	2,833,704
Total Budgeted Income:				
Net Budgeted Income/(Expense):				