



BROWNS VALLEY IRRIGATION DISTRICT

2013 BUDGET

Finance Committee: Director Winchester
Director Wheeler

Approved: February 14, 2013

Browns Valley Irrigation District

Post Office Box 6, Browns Valley, CA 95918

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Browns Valley Irrigation District

2013 BUDGET SUMMARY

Administrative Expenses	\$687,100.00
Operational Expenses	\$1,053,200.00
Capital Expenses	\$1,038,500.00
(Less Grant Funds)	<u>(\$810,000.00)</u>
Total Expenses	\$1,968,800.00

Administrative Income	\$420,700.00
Operational Income	\$1,320,700.00
Capital Income	\$863,720.00
(Less Grant Funds)	<u>(\$810,000.00)</u>
Total Income	\$1,795,120.00

The 2013 budgeted Administration, Operations and Capital expenses project at **\$1,968,800** with an income projection of **\$1,795,120**

The 2013 Budget Draft is **\$809,159** more than the 2012 actual expense and is attributed to increased progress on Dry Creek Recapture project and reduction in Property Tax Revenue.

Capital expenditures are projected at **\$1,038,500** including \$900,000 for the grant funded Dry Creek Recapture Project (with \$810,000 of expected grant payments)
The 2012 actual expense was **\$100,296**

In past years the reserve fund has been used to construct small capital pipelines.

Even with an Out of District Water Sale (which is uncertain), Reserve funds will be required to balance the 2013 budget.

Cash on hand increased when measured January 1, 2012 to January 1, 2013 in the amount of **\$566,230** due to an Out of District Water Sale (and in spite of the GO Bond balloon payment).

The Proposition 218* Cost of Service Rate is:

Administrative Charge	\$483
Per Unit Rate	\$604
Per Acre Foot Rate	\$18

* The Proposition 218 Cost of Service Rate represents the Water Rates **IF** the only source of revenue for the District were water tolls.

**STATEMENT OF CASH ON HAND
and
RESERVE ACCOUNTS**

As Of
December 31, 2012

Equipment Depreciation Reserve	\$	100,000
Emergency Reserve Fund	\$	100,000
Emergency Capital Replacement	\$	200,000
Major Pipeline Reserve	\$	140,000
Future Hydro Construction Reserve	\$	200,000
Future Cash Flow Reserve	\$	600,000
Post-Retirement Medical Reserve	\$	304,000
Drought Program	\$	50,500
Accord Well Mitigation Reserve	\$	50,000
Operation Reserve Fund	\$	<u>580,693</u>
Total Reserves >	\$	<u>2,325,193</u>

Cash beginning 2012 Budget year:	\$1,758,960
Cash beginning 2013 Budget year:	<u>\$2,325,193</u>
Net gain or (loss):	<u>\$566,233</u>

*Certificates of Deposit

Institution	Issue	Amount	Maturity Date	Yield
Edward Jones Money Market	N/A	\$11,604	N/A	0.01% *
Park Sterling Bank	12/28/2010	\$5,000	1/28/2013	1.28%
Bank Hapoalim	9/15/2010	\$1,000	2/19/2013	1.58%
American Express Centurion	12/28/2010	\$10,000	3/11/2013	1.28%
DMB Community Bank	1/3/2011	\$5,000	3/20/2013	1.43%
First Financial Bank	3/1/2011	\$10,000	6/25/2013	1.72%
Amalgamated Bank	8/10/2011	\$6,000	7/8/2013	1.04%
Umpqua Bank	7/12/2011	\$119,000	7/12/2013	1.30%
Discover Bank	12/12/2011	\$5,000	7/16/2013	1.40%
BMW Bank of North America	10/24/2011	\$11,000	8/13/2013	1.23%
Capital One Bank USA	12/12/2011	\$15,000	8/27/2013	1.25%
BMW Bank of North America	10/26/2011	\$6,000	9/23/2013	1.32%
Discover Bank	3/24/2011	\$3,000	9/24/2013	1.85%
GE Money Bank	12/12/2011	\$5,000	11/13/2013	1.50%
American Express Centurion	12/12/2011	\$13,000	12/9/2013	1.20%
BMW Bank of North America	11/1/2011	\$10,000	2/25/2014	1.36%
First National Bank	11/2/2011	\$15,000	3/17/2014	1.59%
State Bank of India (New York)	11/2/2011	\$10,000	3/24/2014	1.36%
GE Money Bank	11/18/2011	\$10,000	4/8/2014	1.36%
GE Money Bank	7/30/2010	\$33,000	7/30/2014	2.02%
Flushing Savings Bank	11/8/2011	\$7,000	9/17/2014	1.75%
American Express Centurion	11/14/2011	\$20,000	11/17/2014	1.55%
Tri Counties Bank (Money Market)		\$50,000	N/A	0.49% *

* *The remaining funds are invested in interest bearing accounts with the Yuba County Treasurer and checking accounts at Umpqua and Tri Counties Banks.*

2013

WATER TOLLS AND ASSESSMENTS

2013 Water Rates:

Irrigation Season:

- The administrative charge increases by \$6.00 to \$162.00 per account.
- Unit rate of delivered water remains at \$88.40/unit (10 gpm).
- Acre-foot charge for delivered water remains at \$15.60/acre-foot.

Discount for Prepayment:

An \$8.00 discount is allowed for the pre-payment of 2013 water tolls by April 30, 2013. This is a 5% discount of the Administrative Charge only.

2012-2013 Tax Assessment:

This Tax Assessment ends with the April 2012 payment as the General Obligation Bond that authorized that assessment has been retired (paid in full).

Redhill East Additional Maintenance Assessment:

The water users in the Redhill East service area shall be charged an additional \$113.00 per water user parcel to help offset the unique, additional maintenance costs associated with their delivery system (a \$4.00 increase).

Water service to parcels not within the District's service area will be charged the administrative charge of \$162.00, an infrastructure charge of \$118.00 plus \$198.00/unit or \$22.00/acre-foot. Such deliveries are subject to the Board's approval and are limited to existing (historic) users that are requesting/awaiting annexation into the District.

Out of District Unit water users must pay the water toll in full before April 30, 2013 and are not eligible for a prepayment discount.

CAPITAL PURCHASES and SALE OF ASSETS

2013 Capital Purchases

Due to the continuing challenging economic times, the bulk of the 2013 Capital Purchases have been temporarily shifted to the Contingent Purchases page.

Quantity	Description	Amount
1	Next Phase of the Peoria pipeline	\$0
		Moved to Contingent Purch
1	Redhill East Upgrade	\$5,000
1	Small Pipeline Projects	\$15,000
1	One/Half Ton Pickup	\$18,500
1	Tennessee Ditch Hydro Project Permitting	\$100,000
1	Dry Creek Recapture Project	\$900,000
		(90% Grant Funded)
	Sub Total >	\$1,038,500
	Expected Grant Funding for Dry Creek Recapture Project >	(\$810,000)
	Total >	\$228,500

2013 SALE OF ASSETS

Sale of Assets:

Quantity	Description	Amount	Total
2	1/2 ton pickups	\$1,500	\$3,000
1	KX 61 Excavator	\$5,000	\$5,000
			\$8,000

Large Equipment Inventory

<u>Unit#</u>	<u>Model</u>	<u>Year</u>	<u>Year Ending 2011 Mileage</u>	<u>Year Ending 2012 Mileage</u>
1		unsigned		
2	¾ ton 4X4 Ford	2010	19,709	31,126
3	½ ton Ford	2006	46,267	49,767
4	½ ton Ford	2007	85,485	103,057 (to be replaced)
5	½ ton Ford	2010	32,781	53,957
6	½ ton Ford	2009	28,413	37,768
7	½ ton Ford	2004	79,245	88,603
8	½ ton Ford	2006	40,482	50,050
9	1 ton 4X4 Ford	1991	136,064	136,725
10	¾ ton Ford	2008	38,107	43,558
11	½ ton Ford	2002	90,680	102,347 (to be replaced)
12	GMC Dump Truck	1991	114,270	118,353
13	Ford Water Truck	1979	143,590	143,590
14	Chevy Trail Blazer	2008	62,708	80,882

<u>Unit</u>	<u>Model</u>	<u>Year</u>	<u>Hours</u>	<u>Hours</u>
Lg. Excavator	John Deere 160D	2008	542	588
M/Lg. Excavator	Cat 307	2003	2,274	2,492
Med. Excavator	Kubota 121	2005	1,888	2,088
Sm. Excavator	Kubota 61	1997	4,733	4,857 (to be sold)
Sm. Excavator	Bobcat 331	2007	390	547
Backhoe	Case	1988	3,745	3,749
Loader	Cat	1990	4,150	4,183
Crawler	John Deere	1978	4,478	4,479
Tracked Skid Steer	Bobcat T300	2007	521	653
Mule	Kawasaki	2008	207	234
Quad	Honda	1999	2,590	3,052 (miles)
Saddle Back Pump Engine	John Deere	2002	4,765	4,912

WATER SALES OUT OF DISTRICT

<u>Year</u>	<u>Quantity</u>	<u>Amount</u>
2012	3,100	\$573,500
2011	0	\$0
2010	3,710	\$752,380
2009	3,835	\$1,105,252
2008	4,076	\$553,960
2007	3,100	\$349,680
*2006	0	\$0
2005	3,100	\$31,000
2004	3,100	\$216,853
2003	4,200	\$177,360
2002	4,897	\$73,780
2001	8,000	\$472,500
2000	0	\$0
1999	3,000	\$105,000
1998		\$135,000
1997	5,000	\$200,000
1996	5,500	\$224,400
1995	5,500	\$177,300
1994	5,500	\$358,800
1993	5,500	\$30,043

* 2006 water sale rained out.

<u>Buyer</u>	<u>Amount</u>	<u>Rate</u>	<u>Total</u>
?	3,100		\$0
			\$0

YUBA RIVER ACCORD PUMPING PROGRAM

2013 Ground Water Substitution Transfer

<u>Source</u>	<u>Quantity</u>	<u>Rate</u>	<u>Total</u>
Pumping at District Well (2013)	0	\$0.00	\$0
10% Retention	0	\$0.00	\$0
			<u>\$0</u>
Standby Payment (2013)	1,270	\$4.50	\$5,715
10% Retention (from other pumpers) Annual Standby Payment)	6,960	\$0.50	\$3,480
			<u>\$9,195</u>

The above District revenue amounts include only the **net payments** to be made to BVID for pumping done by the District with its own well and (10% Retention by the District) for program administration.

There are also payments made to the landowner pumpers from revenues received from Yuba County Water Agency that are simply pass through in nature and are not reflected here.

A 10% Retention is made by the District on these pass through payments to the landowner pumpers and is used by BVID to cover the costs incurred in the administration of the program.

Browns Valley Irrigation District

2013 Expense Budget

	2012 Budget	2012 Actual Expense	2013 Budget
Administrative Expenses			
Administrative Payroll	227,100	224,548	263,000
Payroll Burden	130,300	110,856	130,000
Misc. Employee Expense	10,600	10,014	11,000
Insurance (all)	65,700	89,365	92,000
Maint.- Shop & Office	5,000	4,487	3,000
Utilities- Shop & Office	12,800	12,940	13,000
Office Expense	17,400	20,151	18,000
Fees- Legal & Accounting	41,000	33,623	41,000
Fees- Directors	30,000	35,000	0 <i>(In Admin Payroll)</i>
Fees- Consulting	17,200	10,164	10,000
District Dues & Fees	57,900	53,469	61,000
Annexation/LAFCO	1,400	218	1,000
Taxes	100	126	100
Misc. Fees & Int. Expense	0	16	0
Water Sales out of Dist. Exp	4,400	33,081	4,000
Delta Issues	6,800	49,267	40,000
Long Term Debt	105,500	105,500	0
Total Administrative Expenses >	733,200	792,826	687,100
Operational Expenses			
Operational Payroll	441,800	442,644	458,000
Payroll Burden	253,400	218,528	226,000
Maint.- Equipment	9,600	5,317	5,000
Maint.- Pumps	2,700	43,432	2,000
Maint.- Trucks	13,200	6,470	7,000
Hydro Expense	94,000	78,915	81,000
Distribution Maint.	73,700	68,341	55,000
Utilities- Electric Pumps	114,700	140,112	145,000
Supplies- Fuel & Oil	57,900	52,946	55,000
Supplies- Small Tools	1,500	1,236	1,000
Radio Expense	600	244	200 <i>(Moved to Trucks)</i>
Water Purchases	18,300	18,335	18,000
Total Operational Expenses >	1,081,400	1,076,520	1,053,200
Capital Purchase			
Capital Purchases	1,480,500	1,995	0 <i>(see page 5)</i>
Tennessee Creek Hydro	20,000	9,357	100,000
Redhill East Upgrade	5,000	4,566	5,000
Small Pipeline Projects			15,000
Pickup Truck (1)	0	0	18,500
Replace Radio System	20,000	20,923	0
Spring Valley Project	0	123	0
Dry Creek Recapture	500,000	63,332	900,000
Total Capital Expenses >	2,025,500	100,296	1,038,500
Total Expenses >	3,840,100	1,969,642	2,778,800

2013 BUDGET PROJECTIONS

EXPENSES:

Administrative Payroll – Increased from 2012 due to wage adjustments and the inclusion of Board member payroll.

Payroll Burden – Percentage of Gross Payroll.

Miscellaneous Employee Expense – Uniforms, dues, pesticide meetings, conference, etc.

Insurance – Slight increase over 2012 actual.

Maintenance, Shop & Office – Decreased from 2012 actual as Office remodel is complete.

Utilities, Shop and Office – Small increase from 2012 actual.

Office Expense – Reduced from 2012 actual due to last year's Dam Party expenses.

Fees, Legal & Accounting – Same as 2012 Budget. Could go over budget.

Fees, Directors – Now included in Administrative Payroll.

Fees, Consulting – Slight decrease from 2012 actual.

District Dues & Fees – Increased from 2012 actual.

Annexation/LAFCO – Decreased from 2012 actual.

Taxes – Same as 2012 budget.

Water Sales out of Dist. Exp. – 2012 actual included payments to YCWA for 2012 Conserved Water Transfer. Minimum amount for 2012. No transfer for 2013, only well monitoring in D-10.

Delta Issues – Slight increase from 2012 actual.

Long Term Debt – Reflects the payoff of the General Obligation Bond.

Operational Payroll – For 2012, depicts two (2) open crew positions.

Payroll Burden – Percentage of Gross Payroll.

Maintenance, Equipment – Slight decrease from 2012 actual.

Maintenance, Pumps – Decrease from 2012 budget. The 2012 overhaul of the Yuba River pumps is complete

Maintenance, Trucks – Slight increase from 2012 actual.

Hydro Expense – Adjusted for FERC/PG&E/CAISO required work.

Distribution System Maintenance – Small decrease from 2011 actual.

Utilities, Electric Pumps – Small increase from 2012 actual. May vary due to differences in water year type (pumping demand).

Supplies, Fuel/Oil – Slight increase from 2012 actual.

Supplies, Small Tools – Decrease from 2012 budget.

Radio Expense – Includes the energy for the radio repeater.

Water Purchases – From YCWA.

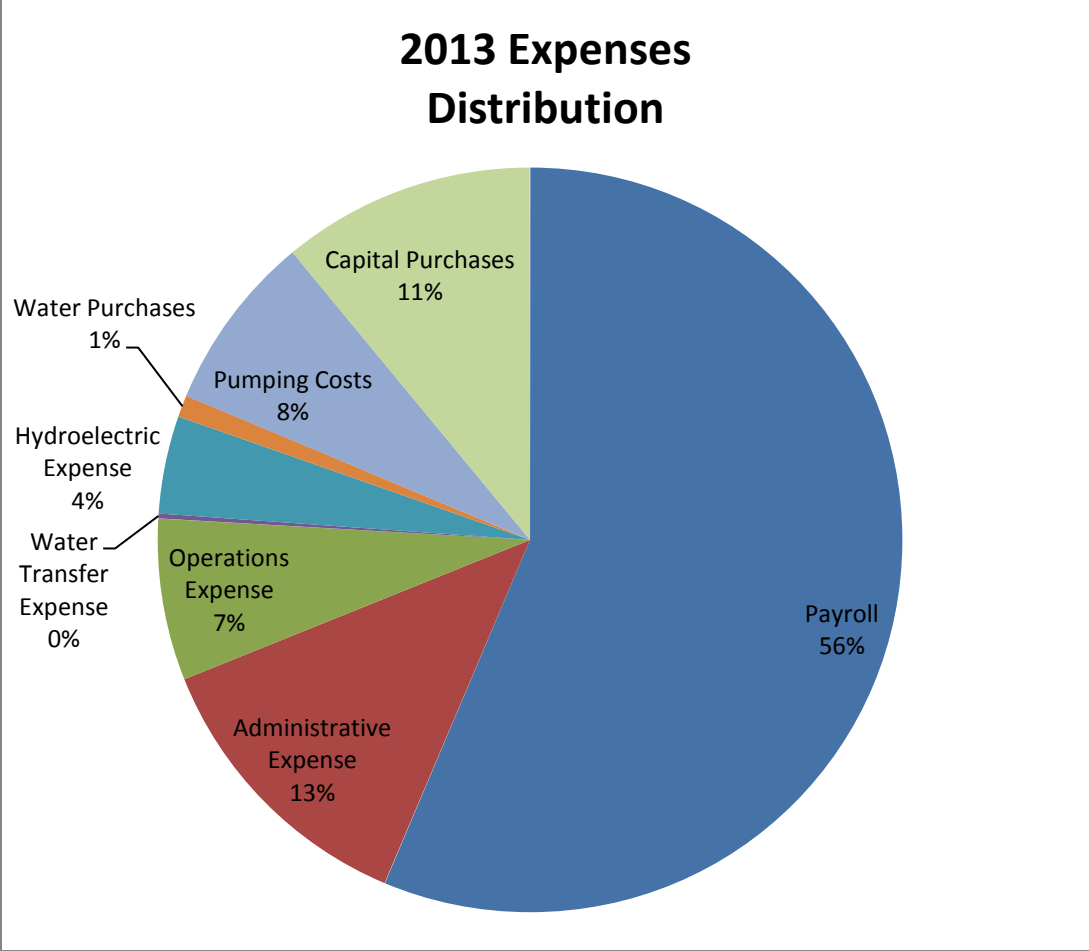
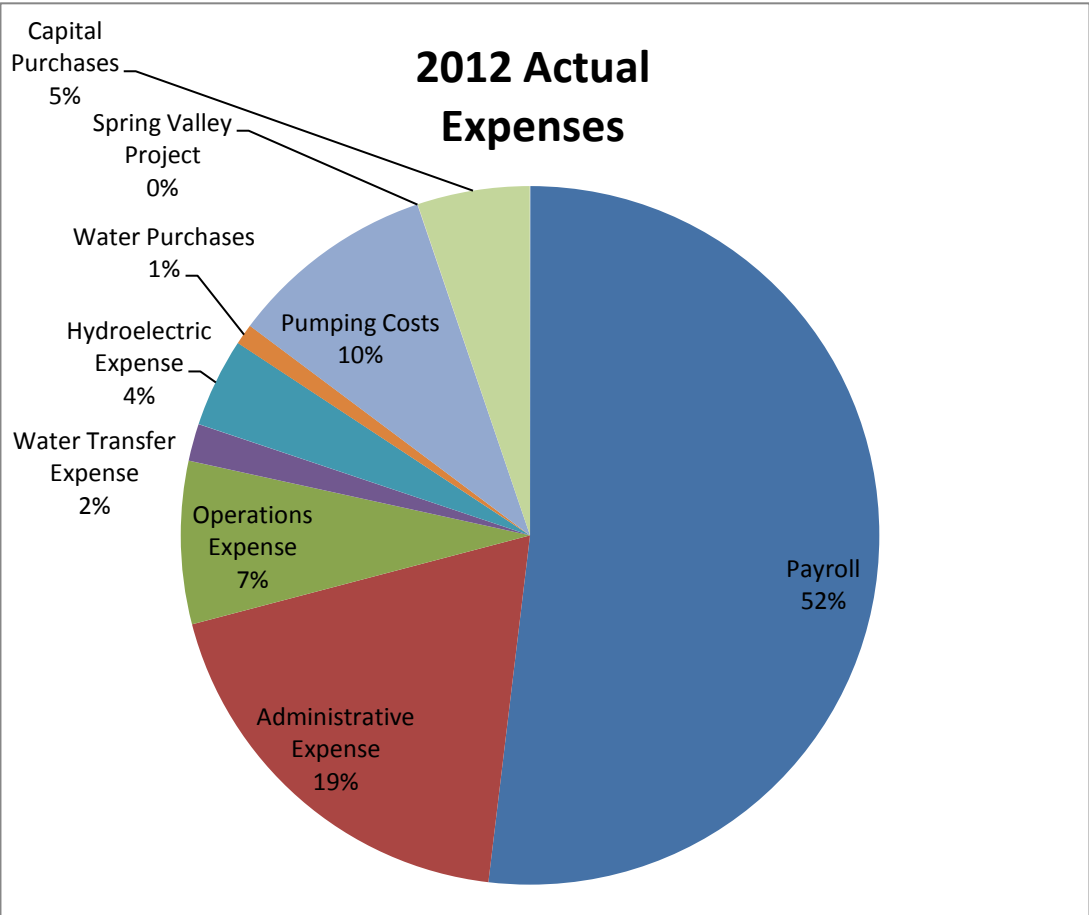
Tennessee Creek Hydro – Permitting/CEQA costs only.

Redhill East Upgrade – Almost complete. Requires floor and new inlet screen.

Small Pipeline Projects – Placeholder only.

Replace Pickup Truck – One in this year's budget.

Dry Creek Recapture Project – Includes grant funded costs.



YEARLY FIXED EXPENSES

2013

<u>To</u>	<u>For</u>	<u>Due</u>	<u>Amount</u>
NCWA	Membership Dues	1-Mar	\$ 7,840.00
WREGIS	Renewable Hydro Dues	1-Mar	\$ 850.00
DWR	Dam Fees	1-May	\$ 19,400.00
NCWA	Membership Dues	1-Jul	\$ 7,840.00
ACWA	Membership Dues	1-Dec	\$ 8,070.00
SWRCB	Water Rights Fees	1-Dec	\$ 6,500.00
Yuba County	Encroachment Permit	31-Dec	\$ 1,470.00
YCWA	Water Purchase	31-Dec	<u>\$ 8,700.00</u>
			<u>\$ 60,670.00</u>

RECAP OF LONG TERM DEBT OWED BY DISTRICT

As of January 1, 2013

<u>Project</u>	<u>Purchase Price</u>	<u>Interest Rate</u>	<u>2013 Balance</u>
None	\$0.00		\$0.00
Totals >	<u>\$0.00</u>		<u>\$0.00</u>

Browns Valley Irrigation District

2013 Income Budget

	Income Item	2012 Budget	2012 Actual	2013 Budget
Administrative Income	Administration Charge	\$185,000	\$195,468	\$203,000
	Accord Conjunctive Use	\$9,200	\$7,980	\$9,200
	Standby Charges	\$4,200	\$6,200	\$4,200
	Refunds	\$39,900	\$14,866	\$14,900
	Tax Revenue	\$196,400	\$199,094	\$101,000
	Rental Income	\$9,600	\$10,120	\$10,800
	Collins Lake Rec. Lease	\$52,200	\$61,860	\$62,800
	Interest Income	\$35,100	\$14,580	\$14,800
	Miscellaneous Income	\$0	\$6,428	\$0
		Total Administrative Income >	\$531,600	\$516,596
Operational Income	Water Sales- In District	\$488,200	\$532,836	\$541,700
	Water Sales- Out of District	\$48,900	\$578,105	\$6,900
	Power Sales	\$225,000	\$229,136	\$300,000
	PG&E Water Use Contract	\$413,600	\$439,925	\$472,100
		Total Operational Income >	\$1,175,700	\$1,780,002
Capital Income	Sale of District Assets	\$5,500	\$0	\$8,000
	Project Pipeline Income (Connections)	\$38,000	\$43,115	\$38,000
	Spring Valley Project	\$34,520	\$15,440	\$7,720
	Grant Income	\$37,500	\$155,652	\$810,000
		Total Capital Income >	\$115,520	\$214,207
	Total Income >	\$1,822,820	\$2,510,806	\$2,605,120

Yearly Fixed Income

2013

From	For	Amount	Due Date
PG&E	Power Contract #	\$ 74,000	12/31
PG&E	Power Contract #	\$ 398,140	5/1
	Total >	\$ 472,140	

2013 BUDGET PROJECTIONS

INCOME:

Administrative Income:

Water Administration Charge – Reflects a 4% increase from 2012.

Accord Conjunctive Use – Based on Accord annual payments to BVID and 10% retention.

Standby Charges – Reduced from 2012 as UC Field Station obligation is complete.

Refunds – JPIA insurance refund etc.

Tax Revenue – Reduced as only one half of payments will be received in 2012.

Rent – Rents from the rental property.

Collins Lake Rec. Lease – Slight increase over 2012 actual.

Interest Income – Based on the current interest rates. (Includes \$1,500 from CD's with mature this year)

Miscellaneous Income – Zero Budget.

Operational Income:

Water Sales- In District – Reflects a 4% increase from 2012.

Water Sales- Out of District – Includes local deliveries and a 4% increase.

Power Sales – Increased due to wet winter.

PG&E Water Use Contract – Increases each year.

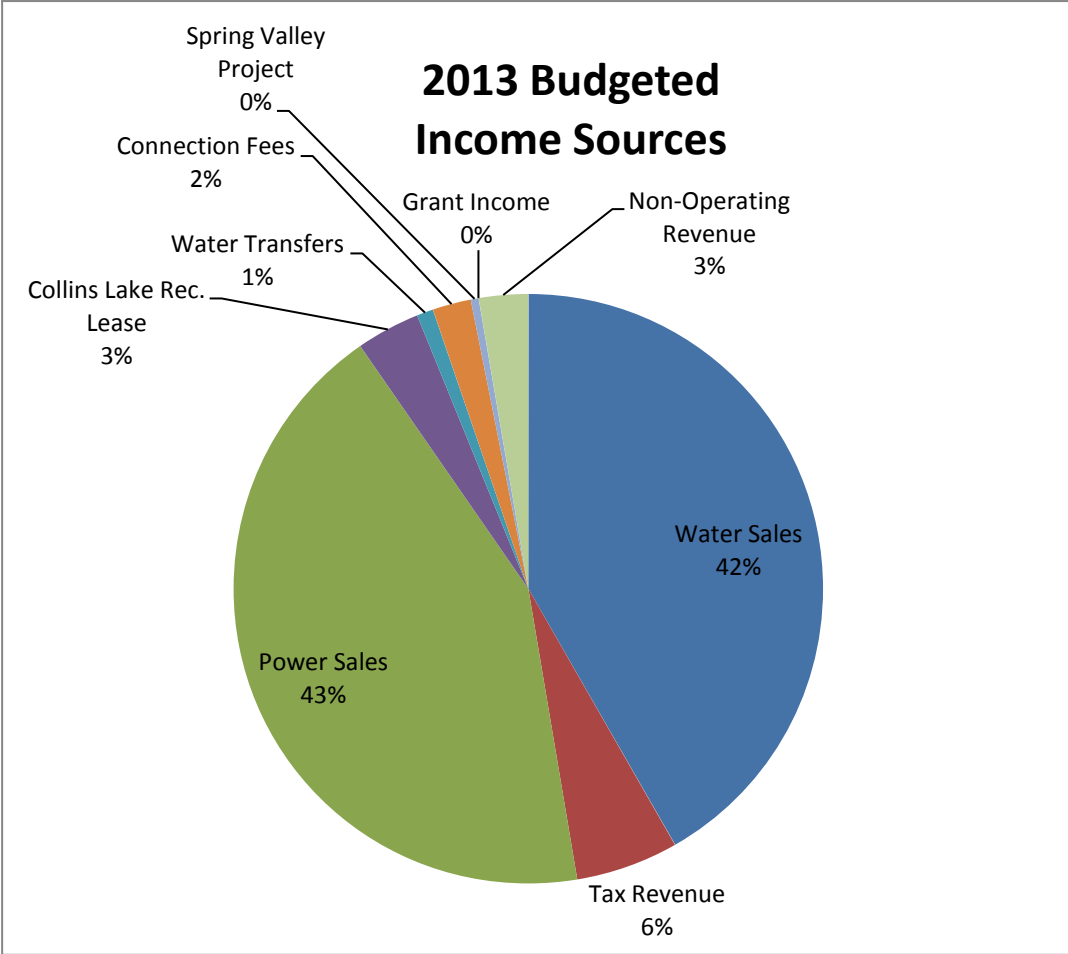
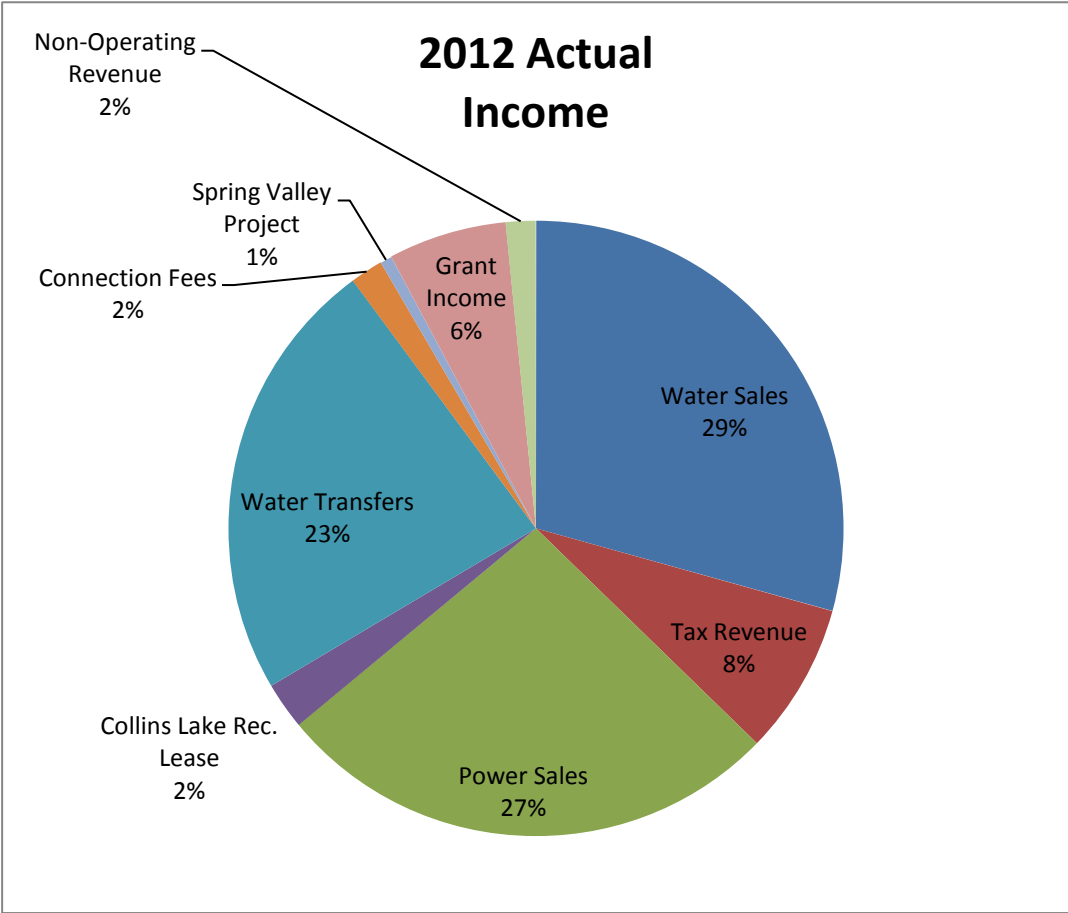
Capital Income:

Sale of District Assets – Sale small excavator (was not sold in 2011) and 2 pickup trucks.

Project Pipeline Income – Decrease over 2012 actual.

Spring Valley Project – Annual Water Availability Charge.

Grant Income – From the Dry Creek Recapture Project (90% of expected expense).



BUDGET STAFFING – BUDGET YEAR 2013

General Manager	1 employee
Operations Manager	1 employee
Office Manager	1 employee
GIS/Planner	1 employee
Utility Worker II Leadman	1 employee
Utility Worker II	5 employees
Utility Worker I	1 employee
Utility Worker (Currently Vacant)	2 employees

	13 employees

As per previous Board Policy, the hiring of temporary workers, if needed, shall be previously approved by the Board as to wages and conditions of employment.

Temporaries cannot gain permanent status without the express consent of the Board of Directors.

Managerial Salaries for 2013

General Manager/Secretary	\$116,792.00 per annum
Operations Manager	\$81,161.60 per annum
Office Manager/Clerk	\$58,947.20 per annum
GIS Technician	\$57,220.80 per annum

WAGE STEPS

January 1, 2013 through December 31, 2013 portion of the 2011/2013 Contract
(Includes a 3.0% COLA)

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>
<u>Utility Worker I</u>	19.88	20.93	21.94	23.03
<u>Utility Worker II</u>	20.93	21.94	23.03	24.18
<u>Utility Worker II Leadman</u>	24.07	25.25	26.48	27.78

Seasonal and Temporary

Seasonal - Step 1 of Utility Worker I position
Office Temp.- \$16.50 per hour or as otherwise approved by the Board

-In the event of the absence of the Operations Manager the General Manager can designate, for up to 30 days, an employee to assume temporary operations supervisory duties. The assigned employee will receive wages in the amount of 5% per hour over the top step of the Utility Worker II Leadman. Board approval will be required should the temporary assignment extend longer than 30 days.

-Yearly incentive for obtaining and maintaining a chemical application license*- \$200

-Yearly incentive for obtaining and maintaining Class A license*- \$300

*Providing the license was enforced 6 months prior to December 31st.

Browns Valley Irrigation District

Post Office Box 6, Browns Valley, CA 95918

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document for common understanding of the budgeting procedures of the District. Several terms which are not primarily financial are included because of their impact on the budget process. The glossary is arranged alphabetically.

Acre-Foot - A water measurement equating to 325,839 gallons.

Actual - Monies which have already been (actually) used or received as opposed to budgeted monies which are estimates of funds that may be spent or received.

Administrative - Dealing with management of the District's affairs.

Administrative Service Charge - Refers to an annual fee allocated to cover basic administrative and overhead expenditures not related to District operations.

Asset - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Examples of assets are cash, receivables, and equipment.

Bond (Debt Instrument) - A written promise to pay a specified sum of money at a specified future date, at a specified interest rate. Bonds are ordinarily used to finance capital facilities.

Budget - A plan of financial operation expressing the estimates of proposed expenditures for a year and the proposed means of financing them.

Capital - Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art, infrastructure, and all other tangible or intangible assets that are used in operations and have a useful life greater than one year.

Capital Expenditure - Capital expenditures generally create assets or extend the useful lives of existing assets, and can be made with regard to tangible and intangible assets. The work product results in a long-term benefit greater than 2 years and involves an expenditure of District resources. The general categories of capital expenditures are: Rehabilitation, Major Repairs, Improvements/Betterments/Upgrades, Replacements, Expansions/Additions, and Ancillary Expenditures.

Capital Projects - Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

COLA (Cost-of-Living Allowance) - An increase in salaries to offset the adverse effect of inflation on compensation.

Cost of Service Rate - The water rate that the District would need to charge if water tolls were the only revenue received by the District (as allowed by Proposition 218).

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fees - Charges for services rendered.

Fund - A separate accounting category, maintained for a particular purpose, for which transactions are subject to administrative restrictions. This term is distinguished from "funding" or "funds," which usually refer to the amount of dollars contained in a fund.

General Obligation Bonds - Bonds for which the full faith and credit of the insuring government are pledged for payment.

Grant - A contribution by a government, other organization, or a private individual to support a particular function.

Interest Income - Revenue earned in the form of interest from investing the District's cash reserves.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance - Includes the cost of repairs and upkeep of physical facilities, equipment and vehicles.

Operational - Dealing with the District's function within the community (water delivery, electrical generation, system maintenance, etc).

Payroll - Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

Payroll Burden - Amounts paid by the District on behalf of employees over and above the gross salary. Employee benefits include social security tax, a portion of health insurance, workers compensation, disability insurance and unemployment insurance.

Property Tax - A portion of the revenues of the District is from property taxes. In the District's case, property is defined as land value only. Structures and improvements are not subject to a property's value for tax purposes.

Proposition 218 – Approved in 1996 and redefined in 2000 by the California Supreme Court. Prop. 218 requires local governments to inform property owners of proposed rate increases, as well as their right to protest the rate increase and also what costs those rates can be used to offset.

Reserve - A segregation of assets to provide for future use toward a specified purpose.

Revenue - Income received by the District to support programs or services to the community. It includes such items as taxes, fees, user charges, grants, fines, forfeits, interest income and miscellaneous revenue.

Supplies - An expenditure classification for articles and commodities purchased for consumption. Examples include office and operating supplies, fuel, power, water, gas, inventory, small tools, and equipment.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Rate - The amount of tax paid for each \$1,000 of assessed value of property (Land Value Only).

Water System - The whole and each and every part of the water system of Browns Valley Irrigation District, comprising all facilities for the supply, storage, and distribution of water, together with all additions, extensions and improvements to such system.

CONTINGENT PURCHASES

2013 Contingent Purchases

This page is for informational purposes only and is not to be considered as part of this year's budget. If there is a successful water transfer, this tentative list will then be reviewed, revised and then brought to the Board for approval.

Although no agreements are in place during the preparation of the 2013 Budget, there exists a chance that there will be extraordinary income from water sales (out of District) with revenues of \$500,000 or more.

The following purchases will not be made unless the income is assured and will require separate Board approval per line item.

Quantity	Description	Amount
1	Reinsulate shop building (Placeholder price, more research needs to be done)	\$6,000
1	10 Wheel Dump truck (Used but with teir-3 motor)	\$95,000
1	Sport Utility Vehicle	\$30,000
1	One/Half Ton Pickup	\$18,500
1	Skid Steer Sweeper Rotary Broom	\$7,000
1	Next Phase of the Peoria pipeline	\$150,000
Various	Small Pipelines	\$30,000
		<u>\$336,500</u>