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**RAINBOW MUNICIPAL WATER DISTRICT**  
**BUDGET for FISCAL YEAR 2015-16**

	9-Mos Actual 2014-15	Budget FY 2013-14	Budget FY 2014-15	Budget FY 2015-16
<b>I. BUDGET SUMMARY</b>				
<b>A. Expenditure Summary</b>				
<b>1. Operating Expense</b>				
a. Salaries & Benefits	4,096,807	6,845,972	6,899,788	7,389,611
b. Water Purchases	18,469,412	24,219,011	25,061,261	21,295,311
c. Sewer Treatment Services	726,894	1,241,600	1,301,100	1,301,100
d. Services & Supplies	3,127,298	3,900,595	4,174,946	4,794,064
Subtotal	26,420,411	36,207,178	37,437,095	34,780,086
<b>2. Reserve Funding</b>				
a. Capital Projects Reserve Funds				
Transfer to Water Capital Fund (Ops)	0	1,531,709	1,469,597	2,248,523
Transfer to Water Capital Fund (Interest)	19,695	16,300	16,300	10,622
Transfer to Water Capital Fund (Reservoirs)	0	0	0	0
Transfer to Water Capital Fund (SRF Loan Pmt.)	28,764	1,120,142	1,120,142	1,120,142
Transfer to Sewer Capital Fund (Ops)	0	(136,611)	122,636	(33,162)
Transfer to Sewer Capital Fund (Interest)	91,891	85,500	83,375	83,375
Total Transfers to CIP Reserves	48,459	2,617,040	2,812,050	3,429,500
b. Capital Equipment Reserve Fund				
Capital Equipment	94,440	290,000	184,000	200,000
Vehicles	101,818	65,000	70,000	215,000
Office Furniture & Equipment	0	0	0	0
Total Capital Equipment	196,258	355,000	254,000	415,000
c. Other Reserve Funds				
Legal Services Litigation	0	0	0	0
New Water Sources Fund 26	109,078	184,863	184,863	184,863
	109,078	184,863	184,863	184,863
Subtotal Reserves (a+b+c)	353,795	3,156,903	3,250,913	4,029,363
Total (1+2)	26,774,206	39,364,081	40,688,008	38,809,449
<b>3. Capital Improvement Expenditures</b>				
Water Capital Projects	871,791	4,000,000	4,000,000	2,500,000
Sewer Capital Projects	1,239,974	3,725,000	3,725,000	4,000,000
Total Capital Projects	2,111,765	7,725,000	7,725,000	6,500,000
<b>4. Debt Service</b>				
State Revolving Fund Loan Repayment	0	0	0	0
	0	1,120,142	1,120,142	1,120,142
Subtotal Debt Service	0	1,120,142	1,120,142	1,120,142
<b>Total Expenditure Budget</b>	<b>28,885,971</b>	<b>48,209,224</b>	<b>49,533,151</b>	<b>46,429,592</b>

RAINBOW MUNICIPAL WATER DISTRICT  
 WATER FUND (01)  
 Pumping (Cost Center 31)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

	9-Mos		15-16	Pg Ref
	14-15	14-15	FIRST	
OPERATING EXPENSE	<u>ACTUAL</u>	<u>BUDGET</u>	<u>SUBMITTAL</u>	
SUMMARY PAGE				31-1
INDEX PAGE				31-2
Salaries and Benefits				
56101 REGULAR SALARIES	44,935	82,085	85,496	31-3
56103 OVERTIME	96	500	500	31-4
56501 EMPLOYER'S SHARE FICA SSI	2,934	4,754	5,301	31-5
56502 EMPLOYER'S SHARE FICA MEDICARE	766	1,112	1,240	31-5
56503 MEDICAL INSURANCE	8,598	12,210	18,110	31-5
56504 DENTAL INSURANCE	956	1,293	547	31-5
56505 VISION INS	131	190	223	31-5
56506 LIFE, S/T, L/T DISABILITY INS	671	1,247	464	31-5
56507 RETIREMENT	7,134	12,806	14,278	31-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	31-5
56515 WORKERS COMPENSATION INS	1,637	1,824	3,244	31-5
56516 STATE UNEMPLOYMENT INS	5	264	200	31-5
56520 DEFERRED COMP-EMPLOYMENT BENEFITS	1,075	2,305	2,600	31-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	727	741	31-5
Total Salaries & Benefits	68,937	121,317	132,942	
63100 EQUIPMENT MAINTENANCE/REPAIRS	22,849	61,000	61,500	31-6
63200 EQUIPMENT RENTAL	0	0	0	
63401 BUILDING MAINTENANCE	0	1,500	1,500	31-7
63421 OIL	0	0	0	
72000 SUPPLIES AND SERVICES	2,201	15,000	12,000	31-8
72150 REGULATORY PERMITS	0	7,500	7,500	31-9
75300 WORKSHOPS, TRAINING, TRAVEL	0	0	0	31-10
78000 UTILITIES - ELECTRICITY	371,440	441,000	526,000	31-11
Total O & M	396,490	526,000	608,500	
82000 CAPITAL EQUIPMENT	0	0	0	31-12
Total Fixed Assets	0	0	0	
Total Budget	465,427	647,317	741,442	

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

		9-Mos			15-16 FIRST SUBMITTAL
		12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	
PUMPING	31				
OPERATING EXPENSE					
01 56101	31	69,003	33,193	44,935	82,085
REGULAR SALARIES					
FTE = 1					85,496

Staff from other cost centers float to this department on as-needed basis.

RAINBOW MUNICIPAL WATER DISTRICT  
 WATER FUND (01)  
 Water Operations (Cost Center 32)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

OPERATING EXPENSE SUMMARY PAGE INDEX PAGE	9-Mos	14-15	15-16	Pg Ref
	14-15 ACTUAL	14-15 BUDGET	FIRST SUBMITTAL	
Salaries and Benefits				32-1
56101 REGULAR SALARIES	355,796	605,506	625,641	32-3
56102 TEMPORARY LABOR	0	0	0	32-4
56103 OVERTIME	38,784	45,000	45,000	32-5
56501 EMPLOYER'S SHARE FICA SSI	26,918	35,070	38,790	32-6
56502 EMPLOYER'S SHARE FICA MEDICARE	7,023	8,202	9,072	32-6
56503 MEDICAL INSURANCE	79,033	90,068	109,421	32-6
56504 DENTAL INSURANCE	8,911	9,535	11,798	32-6
56505 VISION INS	1,200	1,399	1,448	32-6
56506 LIFE, S/T, L/T DISABILITY INS	6,136	9,200	3,559	32-6
56507 RETIREMENT	65,234	94,464	104,482	32-6
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	32-6
56512 EMPLOYEE TRAINING TUITION REIMBURSEMENT	1,551	2,000	2,000	32-6
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	32-6
56515 WORKERS COMPENSATION INS	15,432	13,456	20,493	32-6
56516 STATE UNEMPLOYMENT INS	52	1,950	1,411	32-6
56518 DUTY PAY	9,100	10,400	10,400	32-7
56520 DEFERRED COMP-EMPLOYER CONTRIB	9,719	17,000	16,900	32-6
56524 OTHER POST EMPLOYMENT BENEFITS	0	5,362	5,424	32-6
Total Salaries & Benefits	624,891	948,612	1,005,838	
60000 ELECTRONICS	6,753	7,500	39,900	32-8
63100 EQUIPMENT MAINTENANCE/REPAIRS	7,161	7,500	20,500	32-9
63102 EQUIPMENT MAINTENANCE CONTRACTS	10,562	37,856	52,800	32-10
63401 BUILDING MAINTENANCE	268	1,000	1,000	32-11
70000 PROFESSIONAL SERVICES	0	0	0	32-12
72000 SUPPLIES AND SERVICES	224,229	390,000	310,000	32-13
72010 TANK MAINTENANCE PROGRAM	479,184	654,750	661,600	32-14
72150 REGULATORY PERMITS	17,715	36,000	36,000	32-15
72200 BOOKS AND RESOURCES	0	0	0	32-16
72400 DUES & SUBSCRIPTIONS	0	0	0	32-17
72700 PRINTING & REPRODUCTIONS	0	5,000	5,000	32-18
72702 PUBLIC NOTICES/ADVERTISING	0	0	0	
73000 SMALL TOOLS & EQUIPMENT	739	1,000	1,000	32-19
75300 CONFERENCES/MEETINGS	265	1,500	1,500	32-20
78000 UTILITIES - ELECTRICITY	8,822	10,500	11,900	32-21
Total O & M	755,698	1,152,606	1,141,200	
82000 CAPITAL EQUIPMENT	0	0	0	32-22
Total Fixed Assets	0	0	0	
Total Budget	1,380,589	2,101,218	2,147,038	

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-16

WATER DISTRIBUTION		9-Mos		15-16
OPERATING EXPENSE		12-13	13-14	FIRST
		ACTUAL	ACTUAL	SUBMITTAL
			BUDGET	
01	56101 32	566,805	610,468	625,641
REGULAR SALARIES			355,796	
FTE = 6.5			605,506	
1 Water Operations Superintendent				
.5 Water Quality Specialist I/II (Also .5 FTE in Meters 35)				
2 Electrical/Electronic Tech I/II				
4 Systems Operator I/II/III				
<u>7.5 Subtotal</u>				
<u>-1 Allocation to Pumping (31)</u>				
<u>6.5 Total</u>				625,641

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND (01)

Valve Maintenance (Cost Center 33)

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2010-2011

	9-Mos 14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL	
OPERATING EXPENSE				
SUMMARY PAGE				33-1
INDEX PAGE				33-2
Salaries and Benefits				
56101 REGULAR SALARIES	200,968	366,044	300,525	33-3
56103 OVERTIME	1,458	4,500	4,500	33-4
56501 EMPLOYER'S SHARE FICA SSI	13,725	21,201	18,633	33-5
56502 EMPLOYER'S SHARE FICA MEDICARE	3,575	4,958	4,358	33-5
56503 MEDICAL INSURANCE	40,096	54,448	70,703	33-5
56504 DENTAL INSURANCE	4,526	5,764	6,584	33-5
56505 VISION INS	610	846	891	33-5
56506 LIFE, S/T, L/T DISABILITY INS	3,160	5,562	1,683	33-5
56507 RETIREMENT	33,285	57,106	50,188	33-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	33-5
56512 EMPLOYEE CERTIFICATION & TUITION REIMB	601	1,200	1,200	33-5
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	33-5
56515 WORKERS COMPENSATION INS	7,498	8,134	11,402	33-5
56516 STATE UNEMPLOYMENT INS	24	1,179	1,008	33-5
56520 DEFERRED COMP-EMPLOYER CONTRIB	4,921	4,987	10,400	33-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	3,241	2,606	33-5
Total Salaries & Benefits	314,448	539,170	484,680	
63000 EQUIPMENT	0	0	0	
63100 EQUIPMENT MAINTENANCE	0	0	0	
63200 EQUIPMENT RENTAL	0	0	0	
70000 PROFESSIONAL SERVICES	0	0	0	
72000 SUPPLIES & SERVICES	55,436	61,000	61,500	33-6
72100 VENDOR DISCOUNTS EARNED	0	0	0	
72200 BOOKS & RESOURCES	0	0	0	
72900 STATIONERY & OFFICE SUPPLIES	0	0	0	
73000 SMALL TOOLS & EQUIPMENT	0	1,000	1,000	33-7
75300 CONFERENCES/MEETINGS	95	1,000	1,000	33-8
Total O & M	55,531	63,000	63,500	
82000 SHOP & FIELD EQUIPMENT	21,207	50,000	50,000	33-9
Total Fixed Assets	21,207	50,000	50,000	
Total Budget	391,186	652,170	598,180	

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-16

		12-13	13-14	9-Mos	14-15	14-15	15-16
		ACTUAL	ACTUAL	14-15	ACTUAL	BUDGET	FIRST
							SUBMITTAL
VALVE MAINTENANCE	33	271,712	285,225	200,968	366,044		300,525
OPERATING EXPENSE							
REGULAR SALARIES							
FTE = 4							

1 Crew Leader  
3 UW I/II/III  
4 Total

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND (01)

Water Distribution (Cost Center 34)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

	9-Mos		15-16	
	14-15	14-15	FIRST	
	ACTUAL	BUDGET	SUBMITTAL	
OPERATING EXPENSE				
SUMMARY PAGE				34-1
INDEX PAGE				34-2
Salaries and Benefits				
56101 REGULAR SALARIES	438,099	915,752	894,169	34-3
56103 OVERTIME	43,754	80,000	80,000	34-4
56501 EMPLOYER'S SHARE FICA SSI	33,697	52,977	55,438	34-5
56502 EMPLOYER'S SHARE FICA MEDICARE	8,760	12,390	12,965	34-5
56503 MEDICAL INSURANCE	96,960	138,491	173,015	34-5
56504 DENTAL INSURANCE	11,027	14,661	16,184	34-5
56505 VISION INS	1,489	2,151	2,339	34-5
56506 LIFE, S/T, L/T DISABILITY INS	7,700	13,908	5,267	34-5
56507 RETIREMENT	81,186	142,697	149,326	34-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	
56512 EMPLOYEE CERTIFICATION & TUITION REIMB	1,073	5,000	5,000	34-5
56513 EMPLOYEE TRAINING WORK RELATED	0	0	5,500	34-5
56515 WORKERS COMPENSATION INS	16,298	20,689	34,863	34-5
56516 STATE UNEMPLOYMENT INS	56	2,999	2,646	34-5
56518 DUTY PAY	9,100	10,400	10,400	34-6
56520 DEFERRED COMP-EMPLOYER CONTRIB	12,111	26,140	24,700	34-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	8,244	7,753	34-5
Total Salaries & Benefits	761,311	1,446,499	1,479,566	
60300 RADIO BASE	0	0	0	
60100 COMPUTERS	0	0	0	
63100 EQUIPMENT MAINTENANCE	0	0	0	
63200 EQUIPMENT RENTAL	0	0	0	
63401 BUILDING MAINTENANCE	0	0	0	
63403 OTHER FACILITIES MAINTENANCE	0	0	0	
70000 PROFESSIONAL SERVICES	0	0	0	
72000 SUPPLIES AND SERVICES (BREAKS)	202,207	350,000	358,184	34-7
72150 REGULATORY PERMITS	0	0	0	
72200 BOOKS & RESOURCES	0	0	0	34-8
72400 DUES & SUBSCRIPTIONS	0	0	0	
72800 SIGNS	0	0	0	
72900 STATIONERY & OFFICE SUPPLIES	0	0	0	
73000 SMALL TOOLS & EQUIPMENT	394	1,500	1,500	34-9
75300 CONFERENCES/MEETINGS	290	2,000	1,500	34-10
Total O & M	202,891	353,500	361,184	
82000 CAPITAL EQUIPMENT	0	0	0	34-11
Total Capital Equipment	0	0	0	
Total Budget	964,202	1,799,999	1,840,750	

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-16

DISTRIBUTION		12-13	13-14	9-Mos	14-15	15-16
OPERATING EXPENSE		ACTUAL	ACTUAL	14-15	BUDGET	FIRST
				ACTUAL		SUBMITTAL
01	56101 34	446,482	440,907	438,099	915,752	894,169
REGULAR SALARIES						
FTE = 10.5						
Salaries						<u>894,169</u>
0.5 Administration Assistant (Moved from cost center 41; 50% to each cost center 91 & 34)						
1 Operations & Maintenance Manager						
1 Construction & Maintenance Superintendent						
2 Crew Leader - Construction						
6 Utility Worker I/II/III						
<u>10.5 Total</u>						<u>894,169</u>

RAINBOW MUNICIPAL WATER DISTRICT  
 WATER FUND (01)  
 Meter Services (Cost Center 35)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

OPERATING EXPENSE	9-Mos		15-16	Pg Ref
	14-15	14-15	FIRST	
	ACTUAL	BUDGET	SUBMITTAL	
SUMMARY PAGE				35-1
INDEX PAGE				35-2
Salaries and Benefits				
56101 REGULAR SALARIES	236,757	436,105	436,907	35-3
56102 TEMPORARY LABOR	0	0	0	35-4
56103 OVERTIME	1,192	3,000	3,000	35-5
56501 EMPLOYER'S SHARE FICA SSI	15,985	25,259	27,088	35-6
56502 EMPLOYER'S SHARE FICA MEDICARE	4,162	5,907	6,335	35-6
56503 MEDICAL INSURANCE	46,658	64,870	80,818	35-6
56504 DENTAL INSURANCE	5,308	6,867	9,465	35-6
56505 VISION INS	711	1,008	1,058	35-6
56506 LIFE, S/T, L/T DISABILITY INS	3,692	6,626	2,331	35-6
56507 RETIREMENT	38,635	68,036	72,964	35-6
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	35-6
56512 EMPLOYEE TUITION & CERTIFICATION REIMB	1,612	2,000	2,000	35-6
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	35-6
56515 WORKERS COMPENSATION INS	8,578	9,691	19,070	35-6
56516 STATE UNEMPLOYMENT INS	27	1,405	1,486	35-6
56520 DEFERRED COMP-EMPLOYER CONTRIB	5,729	12,244	14,950	35-6
56524 OTHER POST EMPLOYMENT BENEFITS	0	3,862	3,788	35-6
Total Salaries & Benefits	369,045	646,880	681,260	
63404 BACKFLOW	137,244	230,050	230,050	35-7
66100 METERS FROM INVENTORY	0	0	0	35-8
70000 PROFESSIONAL SERVICES	0	0	0	
72000 SUPPLIES AND SERVICES	68,573	88,000	88,000	35-9
73000 SMALL TOOLS & EQUIPMENT	377	500	800	35-10
75300 CONFERENCES/MEETINGS	100	500	500	35-11
Total O & M	206,294	319,050	319,350	
82000 CAPITAL EQUIPMENT	73,233	115,000	130,000	35-12
Total Fixed Assets	73,233	115,000	130,000	
Total Budget	648,572	1,080,930	1,130,610	

RAINBOW MUNICIPAL WATER DISTRICT  
WATER FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-16

OPERATING EXPENSE	12-13 ACTUAL	13-14 ACTUAL	9-Mos		14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL
			13-14 ACTUAL	14-15 ACTUAL			
01 56101 35	312,370	351,194	351,194	236,757	236,757	436,105	436,907
REGULAR SALARIES							
FTE = 5.5							
<p>0.5 Water Quality Specialist I/II (Also .5 FTE in Water Operations)</p> <p>1 Crew Leader</p> <p>4 Meter Services I/II/III</p> <hr/> <p>5.5 Total</p>							
						436,907	

RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)  
 Garage (Cost Center 36)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

OPERATING EXPENSE	9-Mos		15-16	Pg Ref
	14-15 ACTUAL	14-15 BUDGET	FIRST SUBMITTAL	
SUMMARY PAGE				36-1
INDEX PAGE				36-2
Salaries and Benefits				
56101 REGULAR SALARIES	48,758	84,275	87,632	36-3
56103 OVERTIME	248	1,000	1,000	36-4
56501 EMPLOYER'S SHARE FICA SSI	3,391	4,881	5,433	36-5
56502 EMPLOYER'S SHARE FICA MEDICARE	884	1,142	1,271	36-5
56503 MEDICAL INSURANCE	9,863	12,536	18,553	36-5
56504 DENTAL INSURANCE	1,117	1,327	1,618	36-5
56505 VISION INS	150	195	214	36-5
56506 LIFE, S/T, L/T DISABILITY INS	778	1,280	1,309	36-5
56507 RETIREMENT	8,192	13,148	14,634	36-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	
56512 EMPLOYEE CERTIFICATIONS & TUITION REIMB	0	500	500	36-5
56515 WORKERS COMPENSATION INS	1,792	1,873	1,907	36-5
56516 STATE UNEMPLOYMENT INS	6	271	243	36-5
56520 DEFERRED COMP-EMPLOYER CONTRIB	1,224	2,366	2,452	36-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	0	760	36-5
Total Salaries & Benefits	76,402	124,794	137,525	
63000 EQUIPMENT	816	1,500	2,000	36-6
63100 EQUIPMENT MAINTENANCE/REPAIRS	12,131	25,000	20,000	36-7
63421 FUEL AND OIL	75,289	144,375	144,375	36-8
63422 REPAIRS, SUPPLIES, AUTO	50,928	64,000	70,000	36-9
72000 SUPPLIES AND SERVICES	6,667	5,000	5,500	36-10
72150 REGULATORY PERMITS	2,647	2,500	2,700	36-11
72200 BOOKS AND RESOURCES	0	0	0	
73000 SMALL TOOLS & EQUIPMENT	51	1,000	1,000	36-12
75300 TRAVEL/CONFERENCES/TRAINING	0	250	1,000	36-13
78300 HAZARDOUS WASTE	0	0	0	
Total O & M	148,530	243,625	246,575	
82000 CAPITAL EQUIPMENT	0	0	0	36-14
83000 VEHICLES	101,818	70,000	215,000	36-15
Total Fixed Assets	101,818	70,000	215,000	
Total Budget	326,750	438,419	599,100	

RAINBOW MUNICIPAL WATER DISTRICT  
GENERAL FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

GARAGE		12-13	13-14	9-Mos	14-15	14-15	15-16
OPERATING EXPENSE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FIRST SUBMITTAL
03	56101	63,752	65,304	48,758	84,275		87,632
REGULAR SALARIES							
FTE = 1							

1 Mechanic

RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)

General and Administrative/HR (Cost Center 41)

	9-Mos 14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL	Pg Ref
OPERATING EXPENSE				
SUMMARY PAGE				41-1
INDEX PAGE				41-2
Salaries and Benefits				
56101 REGULAR SALARIES	358,646	550,231	739,628	41-3
56102 TEMPORARY LABOR	545	0	0	41-4
56103 OVERTIME	5,399	2,750	3,100	41-5
56205 JPA ALLOCATED LABOR	0	181,820	0	41-6
56501 EMPLOYER'S SHARE FICA SSI	24,459	31,832	45,857	41-7
56502 EMPLOYER'S SHARE FICA MEDICARE	6,366	7,444	10,725	41-7
56503 MEDICAL INSURANCE	71,232	83,212	94,146	41-7
56504 DENTAL INSURANCE	8,049	8,809	13,657	41-7
56505 VISION INS	1,086	1,292	1,808	41-7
56506 LIFE, S/T, L/T DISABILITY INS	5,599	8,357	11,047	41-7
56507 RETIREMENT	59,123	85,740	123,518	41-7
56511 EMPLOYEE UNIFORM ALLOWANCE	11,041	16,000	16,000	41-7
56512 EMPLOYEE CERT & TUITION REIMB	0	950	950	41-7
56515 WORKERS COMPENSATION INS	13,218	12,431	16,093	41-7
56516 STATE UNEMPLOYMENT INS	43	1,802	2,047	41-7
56520 DEFERRED COMP-EMPLOYER CONTRIB	8,785	15,706	20,697	41-7
56524 OTHER POST EMPLOYMENT BENEFITS	0	4,954	6,413	41-7
Total Salaries & Benefits	573,591	1,013,330	1,105,685	
56513 EMPLOYEE RELATIONS	3,996	9,625	8,475	41-8
60100 COMPUTERS	178,158	169,800	275,160	41-9
63100 EQUIPMENT MAINTENANCE/REPAIRS	0	0	0	41-10
63102 EQUIPMENT MAINTENANCE CONTRACTS	0	1,000	2,500	41-11
63200 EQUIPMENT RENTAL	20,182	35,800	35,800	41-12
63400 BUILDING SUPPLIES	2,139	3,000	3,000	41-13
63401 BUILDING MAINTENANCE/FURNISHINGS	74,567	63,660	78,680	41-14
63402 LANDSCAPE MAINTENANCE	0	0	0	
63403 OTHER FACILITIES MAINTENANCE	0	0	0	
65000 PROPERTY/LIABILITY INSURANCE	128,022	167,000	186,000	41-15
65100 DISTRICT-PAID CLAIMS	8,029	40,000	20,000	41-16
69000 POSTAGE	0	0	0	
70000 PROFESSIONAL SERVICES	135,931	110,000	160,000	41-17
70300 LEGAL SERVICES	191,132	135,000	200,000	41-18
70500 MANAGEMENT SERVICES	0	0	0	
72000 SUPPLIES AND SERVICES	15,380	27,950	27,050	41-19
72200 BOOKS AND RESOURCES	0	0	250	41-20
72400 DUES AND SUBSCRIPTIONS	33,204	54,375	54,255	41-21
72700 PRINTING & REPRODUCTIONS	0	0	0	
72702 PUBLIC NOTICES	300	2,000	1,000	41-22
72900 STATIONERY & OFFICE SUPPLIES	18,381	12,000	15,000	41-23
73500 JPA SHARED EXPENSES-SUPPLIES & OTHER	0	33,600	0	41-24
74000 COMMUNICATIONS & TELEPHONE	4,304	5,100	7,500	41-25
74100 PHONE BILL	20,551	17,525	27,476	41-26
74200 PHONE BILL - MOBILE	0	0	0	41-27
75300 CONFERENCES/MEETINGS	9,939	13,800	23,150	41-28
78000 UTILITIES - ELECTRICITY	28,581	35,280	38,280	41-29
78700 UTILITIES - PROPANE	189	3,715	3,715	41-30
78900 TRASH PICKUP	4,392	5,640	5,640	41-31
Total O & M	877,379	945,870	1,172,931	
Total Budget	1,450,970	1,959,200	2,278,616	

RAINBOW MUNICIPAL WATER DISTRICT  
GENERAL FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

ADMINISTRATION/HR		12-13	13-14	9-Mos	14-15	14-15	15-16
OPERATING EXPENSE		ACTUAL	ACTUAL	ACTUAL	BUDGET	FIRST	SUBMITTAL
03	56101 41	260,295	146,036	358,646	550,231		739,628
REGULAR SALARIES							
FTE = 6							
	1 General Manager						
	1 Executive Assistant / Board Secretary						
	1 Human Resources Manager						
	1 IT Technician (Moved from cost center 91)						
	1 Human Resources Technician (Moved from cost center 33)						
	1 Administration Analysis (Moved from cost center 91)						
	<u>6 Total</u>						739,628

RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)  
 Safety/ (Cost Center 43)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

	9-Mos		15-16	Pg Ref
	14-15	14-15	FIRST	
	ACTUAL	BUDGET	SUBMITTAL	
OPERATING EXPENSE				
SUMMARY PAGE				43-1
INDEX PAGE				43-2
Salaries and Benefits				
56101 REGULAR SALARIES	41,612	70,787	71,927	43-3
56103 OVERTIME PAY	0	250	300	43-4
56205 JPA SHARED LABOR	0	0	0	43-5
56501 EMPLOYER'S SHARE FICA SSI	2,821	4,100	4,459	43-6
56502 EMPLOYER'S SHARE FICA MEDICARE	735	959	1,043	43-6
56503 MEDICAL INSURANCE	8,249	10,530	8,450	43-6
56504 DENTAL INSURANCE	928	1,115	1,328	43-6
56505 VISION INS	126	164	176	43-6
56506 LIFE, S/T, L/T DISABILITY INS	649	1,076	1,074	43-6
56507 RETIREMENT	6,848	11,043	12,012	43-6
56512 EMPLOYEE CERTIFICATION & TUITION REIMB	0	350	350	43-6
56513 EMPLOYEE RELATIONS	0	0	0	43-7
56515 WORKERS COMPENSATION INS	1,518	1,573	1,565	43-6
56516 STATE UNEMPLOYMENT INS	5	228	199	43-6
56520 DEFERRED COMP-EMPLOYER CONTRIB	1,014	1,987	2,013	43-6
56524 OTHER POST EMPLOYMENT BENEFITS	0	627	624	43-6
Total Salaries & Benefits	64,505	104,789	105,520	
63100 EQUIPMENT MAINTENANCE/REPAIRS	618	8,000	8,000	43-8
63102 EQUIPMENT MAINTENANCE CONTRACTS	8,571	13,700	14,700	43-9
63200 EQUIPMENT RENTAL	0	0	0	
63401 BUILDING MAINTENANCE	0	0	0	43-10
70000 PROFESSIONAL SERVICES	0	0	0	
72000 GENERAL SUPPLIES & SERVICES	4,818	27,500	27,500	43-11
72200 BOOKS AND RESOURCES	0	0	200	43-12
72400 DUES & SUBSCRIPTIONS	255	800	800	43-13
72500 SAFETY SUPPLIES	14,733	39,500	37,500	43-14
73000 SMALL TOOLS & EQUIPMENT	0	0	300	43-15
75300 CONFERENCES/MEETINGS	260	2,000	3,000	43-16
Total O & M	29,254	91,500	92,000	
82000 CAPITAL EQUIPMENT	0	0	0	43-17
Total Fixed Assets	0	0	0	
Total Budget	93,759	196,289	197,520	

33,752



RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)  
 Finance (Cost Center 51)

	9-Mos 14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL	Pg Ref
OPERATING EXPENSE				
SUMMARY PAGE				51-1
INDEX PAGE				51-2
Salaries and Benefits				
56101 REGULAR SALARIES	139,900	279,767	365,416	51-3
56103 OVERTIME	45	200	200	51-4
56501 EMPLOYER'S SHARE FICA SSI	9,368	16,185	22,656	51-5
56502 EMPLOYER'S SHARE FICA MEDICARE	2,440	3,785	5,299	51-5
56503 MEDICAL INSURANCE	27,490	42,310	32,890	51-5
56504 DENTAL INSURANCE	3,047	4,479	3,287	51-5
56505 VISION INS	419	657	891	51-5
56506 LIFE, S/T, L/T DISABILITY INS	2,106	4,249	2,072	51-5
56507 RETIREMENT	22,757	43,595	61,024	51-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	
56512 EMPLOYEE CERTIFICATIONS & TUITION REIMB	0	800	2,400	51-5
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	
56515 WORKERS COMPENSATION INS	5,554	6,321	13,986	51-5
56516 STATE UNEMPLOYMENT INS	18	916	1,008	51-5
56520 DEFERRED COMP-EMPLOYER CONTRIB	3,402	7,986	10,400	51-5
56524 OTHER POST EMPLOYMENT BENEFITIS	0	2,519	3,168	51-5
Total Salaries & Benefits	216,546	413,769	524,698	
60100 COMPUTERS	0	0	0	
63000 EQUIPMENT	0	0	0	51-6
63102 EQUIPMENT MAINTENANCE CONTRACT	0	0	0	51-7
69000 POSTAGE	28,048	43,500	43,500	51-8
70000 PROFESSIONAL SERVICES	0	0	0	
70100 ANNUAL AUDIT SERVICES	12,081	12,680	14,420	51-9
70400 BANK CHARGES	34,712	55,000	50,000	51-10
72000 SUPPLIES AND SERVICES	0	100	100	51-11
72700 PRINTING & REPRODUCTIONS	905	1,800	1,800	51-12
75300 TRAVEL/CONFERENCES/MEETINGS	920	2,000	2,500	51-13
Total O & M	76,666	115,080	112,320	
Total Budget	293,212	528,849	637,018	

RAINBOW MUNICIPAL WATER DISTRICT  
GENERAL FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

		12-13	13-14	9-Mos	14-15	14-15	15-16
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FIRST
							SUBMITTAL
03	56101	277,398	284,902	139,900	279,767		365,416
REGULAR SALARIES							
FTE = 4							
	1 Finance Manager						
	1 Senior Accountant						
	1 Accounting Specialist I/II						
	1 Purchasing/Warehouse						
	<u>4</u>						365,416

RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)  
 Customer Service (Cost Center 52)

BUDGETARY REVENUE AND EXPENSE WORKSHEET

	9-Mos 14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL	Pg Ref
OPERATING EXPENSE				
SUMMARY PAGE				52-1
INDEX PAGE				52-2
Salaries and Benefits				
56101 REGULAR SALARIES	100,642	197,950	194,114	52-3
56103 OVERTIME	3,143	2,500	3,500	52-4
56501 EMPLOYER'S SHARE FICA SSI	7,170	11,465	12,035	52-5
56502 EMPLOYER'S SHARE FICA MEDICARE	1,850	2,681	2,815	52-5
56503 MEDICAL INSURANCE	20,293	29,445	34,101	52-5
56504 DENTAL INSURANCE	2,395	3,117	3,584	52-5
56505 VISION INS	311	457	475	52-5
56506 LIFE, S/T, L/T DISABILITY INS	1,669	3,008	2,899	52-5
56507 RETIREMENT	17,006	30,882	32,417	52-5
56512 EMPLOYEE CERTIFICATION & TUITION REIMB	0	1,000	1,000	52-5
56515 WORKERS COMPENSATION INS	3,391	4,399	4,224	52-5
56516 STATE UNEMPLOYMENT INS	12	638	537	52-5
56520 DEFERRED COMP-EMPLOYER CONTRIB	2,490	5,558	5,432	52-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	1,753	1,683	52-5
Total Salaries & Benefits	160,373	294,853	298,816	
63100 EQUIPMENT MAINTENANCE/REPAIRS	0	300	300	52-6
63102 EQUIPMENT MAINTENANCE CONTRACTS	0	0	0	52-7
63200 EQUIPMENT RENTAL	0	0	0	52-8
69100 POSTAL SERVICES	0	0	0	
69110 BAD DEBT EXPENSE	7,120	12,000	12,000	52-9
72000 SUPPLIES AND SERVICES	93,883	99,000	110,500	52-10
72700 PRINTING AND REPRODUCTIONS	1,956	1,400	2,200	52-11
75300 TRAVEL/CONFERENCES/MEETINGS	198	2,000	1,000	52-12
Total O & M	103,157	114,700	126,000	
86000 OFFICE FURNITURE AND EQUIPMENT	0	0	0	52-13
Total Fixed Assets	0	0	0	
Total Budget	263,529	409,553	424,816	

RAINBOW MUNICIPAL WATER DISTRICT  
GENERAL FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

CUSTOMER SERVICE OPERATING EXPENSE	12-13 ACTUAL	13-14 ACTUAL	9-Mos		14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL
			14-15 ACTUAL	14-15 BUDGET			
03 56101 52 REGULAR SALARIES	203,635	216,877	100,642	197,950	194,114		
FTE = 3							
0 Senior Customer Svc Representative I, II							
3 Customer Service Representative I, II, III							
<u>3</u>					194,114		

RAINBOW MUNICIPAL WATER DISTRICT  
WASTEWATER FUND (02)  
Wastewater (Cost Center 61)

OPERATING EXPENSE SUMMARY PAGE INDEX PAGE	9-Mos	14-15	15-16	Pg Ref
	14-15 ACTUAL	14-15 BUDGET	FIRST SUBMITTAL	
Salaries and Benefits				61-1 61-2
56101 REGULAR SALARIES	234,445	388,030	401,514	61-3
56103 OVERTIME	24,596	60,000	60,000	61-4
56501 EMPLOYER'S SHARE FICA SSI	17,587	22,474	24,894	61-5
56502 EMPLOYER'S SHARE FICA MEDICARE	4,580	5,256	5,822	61-5
56503 MEDICAL INSURANCE	51,533	57,719	90,993	61-5
56504 DENTAL INSURANCE	5,812	6,110	8,230	61-5
56505 VISION INS	784	896	1,114	61-5
56506 LIFE, S/T, L/T DISABILITY INS	4,022	5,896	4,686	61-5
56507 RETIREMENT	42,483	60,536	67,053	61-5
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	61-5
56512 EMPLOYEE CERTIFICATIONS & TUITION REIMB	1,512	1,600	3,000	61-5
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	61-5
56515 WORKERS COMPENSATION INS	9,818	8,623	18,711	61-5
56516 STATE UNEMPLOYMENT INS	31	1,250	1,260	61-5
56518 DUTY PAY	9,100	10,900	10,400	61-6
56520 DEFERRED COMP-EMPLOYER CONTRIB	6,315	10,894	13,000	61-5
56524 OTHER POST EMPLOYMENT BENEFITS	0	3,436	3,481	61-5
Total Salaries & Benefits	412,617	643,620	714,159	
60000 ELECTRONICS	0	28,800	47,800	61-7
63100 EQUIPMENT MAINTENANCE/REPAIRS	4,197	9,000	19,000	61-8
63200 EQUIPMENT RENTAL	0	0	0	
63300 EQUIPMENT REPAIR	0	0	0	
63401 BUILDING MAINTENANCE	0	500	500	61-9
63403 OTHER FACILITIES MAINTENANCE	0	0	0	
63421 FUEL & OIL	0	0	0	
70000 PROFESSIONAL SERVICES	0	0	0	61-10
70300 LEGAL SERVICES	0	0	0	
71000 PUMP MOTOR MAINTENANCE	0	0	0	
72000 SUPPLIES AND SERVICES	58,258	79,000	74,000	61-11
72150 REGULATORY PERMITS	4,442	4,000	4,600	61-12
72200 BOOKS AND RESOURCES	0	300	300	61-13
72400 DUES & SUBSCRIPTIONS	116	200	800	61-14
72600 CONTRACT CLEANING/LINE MAINTENANCE SERVI	43,618	56,000	33,000	61-15
72702 PUBLIC NOTICES/ADVERTISING	0	0	0	
73000 SMALL TOOLS & EQUIPMENT	1,025	2,000	2,000	61-16
75300 CONFERENCES/MEETINGS	503	1,000	2,000	61-17
77000 SEWAGE TREATMENT - OCEANSIDE CONTRACT	726,894	970,000	970,000	61-18
77100 REPLACEMENT RESERVE-OCEANSIDE	0	331,100	331,100	61-19
78000 UTILITIES - ELECTRICITY	37,620	38,600	50,000	61-20
78300 WASTE MATERIAL DISPOSAL	8,250	12,000	12,000	61-21
78700 UTILITIES-PROPANE	334	2,500	2,000	61-22
Total O & M	885,258	1,535,000	1,549,100	
82000 CAPITAL EQUIPMENT	17,498	19,000	20,000	61-23
83000 VEHICLES	0	0	0	61-24
Total Budget	1,315,373	2,197,620	2,283,259	



RAINBOW MUNICIPAL WATER DISTRICT  
 GENERAL FUND (03)  
 Engineering (Cost Center 91)

	9-Mos 14-15 ACTUAL	14-15 BUDGET	15-16 FIRST SUBMITTAL	Pg Ref
OPERATING EXPENSE				
SUMMARY PAGE				91-1
INDEX PAGE				91-2
Salaries and Benefits				
56101 REGULAR SALARIES	221,108	519,875	465,968	91-3
56103 OVERTIME	3,105	1,000	4,000	91-4
56205 JPA ALLOCATED LABOR	0	0	0	91-5
56501 EMPLOYER'S SHARE FICA SSI	15,011	30,111	28,890	91-6
56502 EMPLOYER'S SHARE FICA MEDICARE	3,908	7,042	6,757	91-6
56503 MEDICAL INSURANCE	43,796	77,330	84,591	91-6
56504 DENTAL INSURANCE	5,003	8,187	8,604	91-6
56505 VISION INS	666	1,201	1,139	91-6
56506 LIFE, S/T, L/T DISABILITY INS	3,461	7,899	6,959	91-6
56507 RETIREMENT	36,489	81,105	77,817	91-6
56511 EMPLOYEE UNIFORM ALLOWANCE	0	0	0	91-6
56512 EMPLOYEE CERTIFICATIONS & TUITION REIMB	0	1,200	1,200	91-6
56513 EMPLOYEE TRAINING WORK RELATED	0	0	0	91-6
56515 WORKERS COMPENSATION INS	7,804	11,553	10,138	91-6
56516 STATE UNEMPLOYMENT INS	30	1,674	1,290	91-6
56520 DEFERRED COMP-EMPLOYER CONTRIB	5,222	14,596	13,039	91-6
56524 OTHER POST EMPLOYMENT BENEFITS	0	4,604	4,040	91-6
Total Salaries & Benefits	345,602	767,377	714,432	
60100 COMPUTERS	0	0	0	
63000 EQUIPMENT	0	0	5,000	91-7
63100 EQUIPMENT MAINTENANCE/REPAIR	0	0	0	91-8
63102 EQUIPMENT MAINTENANCE CONTRACTS	0	17,190	62,310	91-9
70000 PROFESSIONAL SERVICES	99,344	67,000	200,000	91-10
72000 SUPPLIES AND SERVICES	14,829	9,700	21,134	91-11
72150 REGULATORY PERMITS	0	0	0	
72200 BOOKS AND RESOURCES	0	500	500	91-12
72400 DUES AND SUBSCRIPTIONS	157	850	765	91-13
72700 PRINTING & REPRODUCTIONS	0	0	0	
72900 STATIONERY & OFFICE SUPPLIES	0	0	0	
75300 TRAVEL/CONFERENCES/MEETINGS	1,200	6,200	5,000	91-14
Total O & M	115,531	101,440	294,709	
Total Budget	461,133	868,817	1,009,141	

RAINBOW MUNICIPAL WATER DISTRICT  
GENERAL FUND

BUDGETARY REVENUE AND EXPENSE WORKSHEET  
FISCAL YEAR 2015-2016

ENGINEERING		12-13	13-14	9-Mos	14-15	14-15	15-16
OPERATING EXPENSE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FIRST
							SUBMITTAL
03	56101	473,259	364,842	221,108	519,875		465,968
REGULAR SALARIES							
FTE = 4.5							
1 District Engineer							
0 GIS/CAD Tech I/II ( Moved to cost center 41)							
0.5 Administration Assistant (Moved from cost center 41; 50% to each cost center 91 & 34)							
1 Inspector/Locator I/II							
1 Project Manager (Budgeted through CIP)							
1 Engineer Technician							
0 Associate Engineer (Moved to Cost Center 41)							
<u>4.5 Total</u>							465,968

It is anticipated that some Engineering wage cost will be allocated to CIP projects  
Also, some Engineering wage cost will be reimbursed by developers' fees.

**RAINBOW MUNICIPAL WATER DISTRICT  
ORGANIZATIONAL CHART  
2015/2016**

