

ATTACHMENT A

DISTRICT BUDGET BY DEPARTMENT	FY2013-14 Actuals (Unaudited)	FY2014-15 Midyear Budget	FY2015-16 Proposed Annual Budget	\$ Change from FY2014-15 Midyear Budget	% Change from FY2014-15 Midyear Budget	Reason for Change from FY2014-15 Budget
<b>Administration</b>						
Salaries and Benefits	1,353,563	1,722,442	1,717,624	(4,818)	0%	Downgrade of Sr MA to MA I/II; WC insurance 12.5% increase IT software & equipment replacements; AO3 lease, utilities, & buildout; HR increase-training & org health
Services and Supplies	726,736	749,900	1,318,026	568,126	76%	
<b>Total Operating Expenditures</b>	<b>2,080,299</b>	<b>2,472,342</b>	<b>3,035,650</b>	<b>563,308</b>	<b>23%</b>	
Non-MAA Capital	7,692	111,200	164,000	52,800	47%	DMS and IAFS HR
<b>Total Administration Expenditures</b>	<b>2,087,991</b>	<b>2,583,542</b>	<b>3,199,650</b>	<b>616,108</b>	<b>24%</b>	
<b>General Manager</b>						
Salaries and Benefits	784,027	978,157	1,124,026	145,869	15%	Add Sr Management Analyst, increase vacation cash-outs
Services and Supplies	202,396	230,665	375,425	144,760	63%	Increases conferences/trainings, memberships, \$25,000 contingency increase
<b>Total Operating Expenditures</b>	<b>986,423</b>	<b>1,208,822</b>	<b>1,499,451</b>	<b>290,629</b>	<b>24%</b>	
Strategic Plan Implementation	-	1,043,075	-	(1,043,075)	-100%	Removal of MAA election costs
<b>Total General Manager Expenditures</b>	<b>986,423</b>	<b>2,251,897</b>	<b>1,499,451</b>	<b>(752,446)</b>	<b>-33%</b>	
<b>General Counsel</b>						
Salaries and Benefits	373,246	453,051	462,404	9,353	2%	Reclass: Risk Mgmt Coordinator \$5,000 increase for Temp office help
Services and Supplies	60,773	53,130	61,915	8,785	17%	
<b>Total Operating Expenditures</b>	<b>434,019</b>	<b>506,181</b>	<b>524,319</b>	<b>18,138</b>	<b>4%</b>	
<b>Total General Counsel Expenditures</b>	<b>434,019</b>	<b>506,181</b>	<b>524,319</b>	<b>18,138</b>	<b>4%</b>	
<b>Natural Resources</b>						
Salaries and Benefits	844,455	1,073,745	1,169,398	95,653	9%	New IPM Mgr
<i>Less: MAA Reimbursible Staff Costs</i>	-	-	(125,500)	(125,500)	N/A	
Net Salaries and Benefits	844,455	1,073,745	1,043,898	(29,847)	-3%	
Services and Supplies	508,833	468,551	735,930	267,379	57%	Shift of projects from CapEx to OpEx
<b>Total Operating Expenditures</b>	<b>1,353,288</b>	<b>1,542,296</b>	<b>1,779,828</b>	<b>237,532</b>	<b>15%</b>	
<i>MAA Capital</i>	-	-	1,777,500	1,777,500	N/A	
<i>Non-MAA Capital</i>	508,433	915,000	235,000	(680,000)	-74%	
<b>Total Capital Expenditures</b>	<b>508,433</b>	<b>915,000</b>	<b>2,012,500</b>	<b>1,097,500</b>	<b>120%</b>	
<b>Total Natural Resources Expenditures</b>	<b>1,861,721</b>	<b>2,457,296</b>	<b>3,792,328</b>	<b>1,335,032</b>	<b>54%</b>	

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<b>Operations</b>						
Salaries and Benefits	6,642,109	6,900,055	7,305,639	405,584	6%	1.0 new OST, 12.5% WC increase + \$100K Retro deposit
<i>Less: MAA Reimbursible Staff Costs</i>	-	-	(646,000)	(646,000)	N/A	
Net Salaries and Benefits	6,642,109	6,900,055	6,659,639	(240,416)	-3%	Increase Trails, Roads, & signs; Facility- Structures; uniforms
Services and Supplies	1,498,666	1,702,440	2,074,427	371,987	22%	
<b>Total Operating Expenditures</b>	<b>8,140,775</b>	<b>8,602,495</b>	<b>8,734,066</b>	<b>131,571</b>	<b>2%</b>	
<i>MAA Capital</i>	-	-	760,000	760,000	N/A	
<i>Non-MAA Capital</i>	907,205	2,120,000	1,771,000	(349,000)	-16%	Vehicles/equipment
<b>Total Capital Expenditures</b>	<b>907,205</b>	<b>2,120,000</b>	<b>2,531,000</b>	<b>411,000</b>	<b>19%</b>	
<b>Total Operations Expenditures</b>	<b>9,047,980</b>	<b>10,722,495</b>	<b>11,265,066</b>	<b>542,571</b>	<b>5%</b>	
<b>Planning</b>						
Salaries and Benefits	1,200,327	1,402,824	1,567,119	164,295	12%	Add 1.0 Capital Projects Manager; all positions budgeted for 12 months
<i>Less: MAA Reimbursible Staff Costs</i>	-	-	(467,411)	(467,411)	N/A	
Net Salaries and Benefits	1,200,327	1,402,824	1,099,708	(303,116)	-22%	Removal of Water Rights legal/consulting from FY14-15 budget
Services and Supplies	27,493	400,101	355,720	(44,381)	-11%	
<b>Total Operating Expenditures</b>	<b>1,227,820</b>	<b>1,802,925</b>	<b>1,455,428</b>	<b>(347,497)</b>	<b>-19%</b>	
<i>MAA Capital</i>	-	-	3,591,411	3,591,411	N/A	
<i>Non-MAA Capital</i>	2,603,546	1,742,000	1,853,000	111,000	6%	
<b>Total Capital Expenditures</b>	<b>2,603,546</b>	<b>1,742,000</b>	<b>5,444,411</b>	<b>3,702,411</b>	<b>213%</b>	
Strategic Plan Implementation	240,449	133,400	-	(133,400)	-100%	Completion of VPIG
<b>Total Planning Expenditures</b>	<b>4,071,815</b>	<b>3,678,325</b>	<b>6,899,839</b>	<b>3,221,514</b>	<b>88%</b>	
<b>Public Affairs</b>						
Salaries and Benefits	928,535	1,135,930	1,241,881	105,951	9%	Vacancies filled; shift community Outreach Specialist from Strategic Plan Implementation to OpEx
Services and Supplies	425,658	662,790	719,690	56,900	9%	
<b>Total Operating Expenditures</b>	<b>1,354,193</b>	<b>1,798,720</b>	<b>1,961,571</b>	<b>162,851</b>	<b>9%</b>	
Strategic Plan Implementation	239,335	170,836	-	(170,836)	-100%	Included in OpEx
<b>Total Public Affairs Expenditures</b>	<b>1,593,528</b>	<b>1,969,556</b>	<b>1,961,571</b>	<b>(7,985)</b>	<b>0%</b>	

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<b>Real Property</b>						
Salaries and Benefits	732,209	856,402	980,242	123,840	14%	Add Planner III, Reclass 2.0 Sr Real Property Socialist, Sr Planner downgrade to Planner III
<i>Less: MAA Reimbursible Staff Costs</i>	-	-	(21,970)	(21,970)	N/A	
Net Salaries and Benefits	732,209	856,402	958,272	101,870	12%	
Services and Supplies	74,380	129,550	123,330	(6,220)	-5%	
<b>Total Operating Expenditures</b>	<b>806,589</b>	<b>985,952</b>	<b>1,081,602</b>	<b>95,650</b>	<b>10%</b>	
<i>MAA Land and Associated Costs</i>	-	-	11,305,640	11,305,640	N/A	
<i>Non-MAA Land and Associated Costs</i>	4,091,431	9,354,000	793,000	(8,561,000)	-92%	
<i>Non-MAA Land Improvements</i>	-	-	210,000	210,000	N/A	
<b>Total Land and Associated Costs</b>	<b>4,091,431</b>	<b>9,354,000</b>	<b>12,308,640</b>	<b>2,954,640</b>	<b>32%</b>	
<i>MAA Property Management</i>	-	-	354,999	354,999	N/A	
<i>Non-MAA Property Management</i>	223,783	470,550	440,245	(30,305)	-6%	
<b>Total Property Management</b>	<b>223,783</b>	<b>470,550</b>	<b>795,244</b>	<b>324,694</b>	<b>69%</b>	Increase in structure repairs
Debt Service	8,858,254	8,893,601	10,522,744	1,629,143	18%	Includes 2015 refunding + GO Bond interest
<b>Total Real Property Expenditures</b>	<b>13,980,057</b>	<b>19,704,103</b>	<b>24,708,230</b>	<b>5,004,127</b>	<b>25%</b>	

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<b>DISTRICT BUDGET BY EXPENDITURE CATEGORY</b>						
Salaries and Benefits	12,858,471	14,522,606	15,568,333	1,045,727	7%	No COLA, no MAA staff costs, 5 new positions added at FY14-15 Midyear, Strategic Plan costs now in OpEx; 12.5% WC cost increase + \$100K
<i>Less: MAA Reimbursible Staff Costs</i>	-	-	(1,260,881)	(1,260,881)	N/A	
Net Salaries and Benefits	12,858,471	14,522,606	14,307,452	(215,154)	-1%	
Services and Supplies	3,524,935	4,397,127	5,764,463	1,367,336	31%	
<b>Total Operating Expenditures</b>	<b>16,383,406</b>	<b>18,919,733</b>	<b>20,071,915</b>	<b>1,152,182</b>	<b>6%</b>	
MAA Capital	-	-	6,128,911	6,128,911	N/A	
Non-MAA Capital	4,026,876	4,888,200	4,023,000	(865,200)	-18%	
<b>Total Capital Expenditures</b>	<b>4,026,876</b>	<b>4,888,200</b>	<b>10,151,911</b>	<b>5,263,711</b>	<b>108%</b>	
MAA Land and Associated Costs	-	-	11,305,640	11,305,640	N/A	
Non-MAA Land and Associated Costs	4,091,431	9,354,000	1,003,000	(8,351,000)	-89%	
<b>Total Land and Associated Costs</b>	<b>4,091,431</b>	<b>9,354,000</b>	<b>12,308,640</b>	<b>2,954,640</b>	<b>32%</b>	
MAA Property Management	-	-	354,999	354,999	N/A	Increase in structure repairs
Non-MAA Property Management	223,783	470,550	440,245	(30,305)	-6%	
<b>Total Property Management</b>	<b>223,783</b>	<b>470,550</b>	<b>795,244</b>	<b>324,694</b>	<b>69%</b>	
Debt Service	8,858,254	8,893,601	10,522,744	1,629,143	18%	Includes 2015 refunding + GO Bond interest Now carried in OpEx
Strategic Plan Implementation	479,784	1,347,311	-	(1,347,311)	-100%	
<b>Total Other Expenditures</b>	<b>9,338,038</b>	<b>10,240,912</b>	<b>10,522,744</b>	<b>281,832</b>	<b>3%</b>	
<b>TOTAL DISTRICT BUDGET</b>	<b>34,063,534</b>	<b>43,873,395</b>	<b>53,850,454</b>	<b>9,977,059</b>	<b>23%</b>	

<b>DISTRICT BUDGET BY FUNDING SOURCE</b>						
General Fund	33,525,196	42,989,165	35,609,904	(7,379,261)	-17%	
Measure AA	-	-	17,789,550	17,789,550	N/A	
Grants	538,338	884,230	451,000	(433,230)	-49%	
<b>TOTAL DISTRICT BUDGET</b>	<b>34,063,534</b>	<b>43,873,395</b>	<b>53,850,454</b>	<b>9,977,059</b>	<b>23%</b>	