

Proposed 2015/2016 Water Company Budget

	A	B	C	D
1			For (6/1/2015 to 5/31/2016)	Proposed 15/16 RR and RD*
2			CPUC RR & RD Budget Structure for Class D Water Company	
3	I		Operating Revenues	
4	1		Flat Rates	\$339,970
5	2		Metered Rates	
6	3		Fire Protection	
7	4		Other	
8	5		Total Operating Revenues	\$339,970
9				
10	II		Operating Expenses	
11	6		Purchased Water	
12	7		Purchased Power	\$8,039
13	8		Other Volume Related Expenses	
14	9		Employee Labor	\$30,900
15	10		Materials	
16	11		Contract Work (Excluding Water Testing)	\$2,000
17	12		Water Testing	\$3,265
18	13		Transportation Expense (Fuel)	\$2,500
19	14		Other Plant Maintenance Expense	\$53,350
20	15		Office Salaries	
21	16		Management Salaries	
22	17		Employee Pension and Benefits	\$4,700
23	18		Uncollectables	\$950
24	19		Office Service and Rentals	\$100
25	20		Office Supplies and Expenses	\$1,200
26	21		Professional Services	
27	a		Accounting	\$16,000
28	b		Legal	\$28,000
29	c		Consulting	\$23,920
30	22		Insurance	\$30,000
31	23		Regulatory Commission Expenses	\$10,000
32	24		General Expenses	\$6,230
33	25		minus expenses capitalized	
34	26		Total Operating Expenses	\$221,154
35				
36	III		Deductibles	
37	27		Depreciation Expense	\$600
38	28		Ad Valorem Taxes	
39	29		Payroll Tax	\$3,355
40	30		Taxes Other Than Income	\$2,500
41	31		States Income Taxes	\$859
42	32		Federal Income Tax	
43	33		Lease Payments for Easements	\$51,600
44	34		Reserves	\$50,000
45	35		Total Deductions	\$108,914
46				
47	36		Total Deductibles and Expenses	\$330,068
48	37		Net Income Before Taxes	
49				
50	IV		Rate Base	
51	38		Depreciation	
52	39		Rate of Margin	\$9,902
53				
54	V		Revenue Requirements and Assessments	
55	40		Base Revenue Requirement	
56	a		Base Revenue Requirement	\$339,970
57				\$13,804
58				\$326,166
59			Fixed Costs / 359 =	\$909
60			Variable Costs / 300 =	\$46
61				
62				
63	b		Annual Revenue Requirement: Developed Lots (300) =	\$955
64	c		Annual Revenue Requirement: Undeveloped Lots (59) =	\$909
65			*RR and RD (Revenue Requirement and Rate Design)	