

Solano Irrigation District

Question as to what is the figure on
Page 7 of the Appendix to the
HF&H prepared Solano Irrigation
District Financial Plan and Water
Rate Study

Gibson Canyon ID PWS	\$159,850.00	From page 7 of appendix, cell F62 also see cell C57, header for information containing the \$159,850
2014 Budgeted Salaries and Wages Gibson Canyon	<u>159,850.00</u>	From page 27 of appendix cell C9
Difference to Reconcile	<u><u>\$0.00</u></u>	

The salaries and wages from water service are linked to page 7 of the appendix and this information is use to prepare the information on page 8 of the appendix;
% of Total Payroll Dollars listed above (see cell C85, page 8 of appendix).

The percent of direct labor per water service area is the percent that the SID Board has adopted to be used to allocate overhead expenses.

In summary, page 7 of the appendix is a sum of direct salaries and wages by water service area, and this information is used to compute the percent of overhead that will be allocated to each water service area.

	B	C	D	E	F	G	H	I	J	K	L	M
1		Solano Irrigation District										
2		Water Rate Study										
3		Table 2d. G&A Allocation Calculation										
4												
5												
6												
55		Allocation Factor Calculation: % of Payroll										Notes
56												
57		<u>Payroll Dollars</u>										
58												
59		Agricultural	\$1,554,050	\$1,654,143	\$1,712,038	\$1,771,959	\$1,833,978	\$1,898,167				
60												
61		<u>M&I</u>										
62		Gibson Canyon ID PWS	\$159,850	\$159,602	\$165,188	\$170,970	\$176,954	\$183,147				
63		Gibson Canyon NPWS	3,350	3,352	3,469	3,591	3,717	3,847				
64		Pleasant Hills Ranch Estate	37,100	37,123	38,422	39,767	41,159	42,600				
65		Stocking Ranch PWS	12,270	12,275	12,705	13,150	13,610	14,086				
66		Allison/Ulatis NPWS	17,370	17,381	17,989	18,619	19,270	19,945				
67		North Village NPWS	16,550	16,560	17,140	17,740	18,361	19,003				
68		North Village NPWS	12,200	12,208	12,635	13,077	13,535	14,008				
69		Nut Tree NPWS	18,450	18,454	19,100	19,769	20,461	21,177				
70		Blue Ridge Oaks ID PWS	10,600	10,607	10,978	11,362	11,760	12,171				
71		Blue Ridge Oaks NPWS	13,620	13,628	14,105	14,599	15,110	15,639				
72		Paradise Valley NPWS	46,400	46,418	48,043	49,724	51,465	53,266				
73		Quail Canyon ID PWS	13,250	13,258	13,722	14,203	14,700	15,214				
74		Fairfield Corporate Commons NPWS	23,450	23,465	24,286	25,136	26,016	26,926				
75		North Cordelia NPWS	75,150	75,197	77,828	80,552	83,372	86,290				
76		Green Valley NPWS	31,850	31,836	32,951	34,104	35,298	36,533				
77		Elmira NPW	9,400	9,399	9,728	10,068	10,421	10,785				
78		Peabody PWS	7,630	7,635	7,902	8,179	8,465	8,761				
79		Peabody NPWS	28,385	28,338	29,330	30,357	31,419	32,519				
80		Tolenas PWS	6,355	6,359	6,582	6,812	7,050	7,297				
81		Tolenas NPWS	\$543,230	\$543,095	\$562,103	\$581,777	\$602,139	\$623,214				
82		M&I Subtotal										
83		Ag & M&I Toal	\$2,097,280	\$2,197,238	\$2,274,141	\$2,353,736	\$2,436,117	\$2,521,381				
84												

	B	C	D	E	F	G	H	I
1	Solano Irrigation District							
2	Water Rate Study							
3	Table 6m. Gibson Canyon PWS Rate Calculation							
4								
5								
6		Budget	Projected					Notes
7		2014	2015	2016	2017	2018	2019	
8	Water Rate Calculation							
9	Salaries and Wages	\$159,850	\$159,602	\$165,188	\$170,970	\$176,954	\$183,147	Extracted from
10	Employee Benefits	55,948	57,457	61,120	64,968	69,012	73,259	District's Cost
11	Professional Development	400	416	433	450	468	487	Accounting
12	Professional Services	1,000	1,040	1,082	1,125	1,170	1,217	System
13	Personnel	1,500	1,560	1,622	1,687	1,755	1,825	
14	Business Insurance	0	0	0	0	0	0	
15	Utilities	90,550	89,151	93,608	98,289	103,203	108,363	
16	Materials & Supplies	31,450	33,023	34,674	36,407	38,228	40,139	
17	Contract Services & Maintenance	12,070	12,674	13,307	13,973	14,671	15,405	
18	Other	3,600	3,780	3,969	4,167	4,376	4,595	
19	Direct Expenses	356,368	358,702	375,003	392,036	409,836	428,436	
20								
21	Vehicle & Equip Purchase Allocation	1,127	7,080	11,943	16,967	21,923	26,945	Alloc method: % of Payroll; from Table 2d
22	Net Fleet Allocation	785	4,486	8,975	14,573	21,365	29,445	Alloc method: % of Payroll; from Table 2d
23	Net G&A Allocation	426	1,166	(519)	22,109	33,101	56,909	Alloc method: % of Payroll; from Table 2d
24	Standby Charge Revenue	(776)	(776)	(776)	(776)	(776)	(776)	Direct
25	Backflow Revenue	(800)	(800)	(800)	(800)	(800)	(800)	Direct
26	Reserves Transfer	0	0	0	0	4,807	5,247	Alloc method: % of Revenue
27	Total Revenue Requirement	\$357,130	\$369,858	\$393,827	\$444,110	\$489,456	\$545,406	
28								
29	Projected CCF	101,431	101,431	101,431	101,431	101,431	101,431	from Table 5
30	Cost per CCF	\$3.52	\$3.65	\$3.88	\$4.38	\$4.83	\$5.38	Revenue Requirement / Project Water Sales
31								
32					Average Annual % Increase		28.41%	
33	Proposed Rates (\$/CCF)		\$1.98	\$2.54	\$3.26	\$4.19	\$5.38	Align Rate with Cost per CCF by 2019
34								
35								
36	Current Water Rate (\$/CCF)	\$1.54	\$3.65	\$3.88	\$4.38	\$4.83	\$5.38	Revenue Requirement / Project Water Sales
37	\$ Change		\$2.11	\$0.24	\$0.50	\$0.45	\$0.55	
38	% Change		136.8%	6.5%	12.8%	10.2%	11.4%	