

CITRUS HEIGHTS WATER DISTRICT  
 2011 OPERATING BUDGET  
 Adopted November 9, 2010

| <i>Account</i> | <i>Description</i>                                       | <i>2011 Adopted<br/>Budget</i> |
|----------------|--|--------------------------------|
| 0000-28200-00  | RATE STABLIZATION RESERVE                                | 200,000                        |
| 0000-28300-00  | DEPRECIATION RESERVE                                     | 100,000                        |
| 0000-28400-00  | CAPITAL IMPROVEMENT RESERVE                              | 1,000,000                      |
| 0000-28800-00  | EMPLOYMENT-RELATED BENEFITS RESERVE                      | 120,000                        |
| 0000-51000-01  | WATER DEMAND MANAGEMENT - POSTAGE                        | 11,000                         |
| 0000-51000-02  | WATER DEMAND MANAGEMENT - PRINTING                       | 7,000                          |
| 0000-51000-03  | WATER DEMAND MANAGEMENT - MATERIALS AND SUPPLIES         | 8,000                          |
| 0000-51000-04  | WATER DEMAND MANAGEMENT - CONTRACT SERVICES              | 72,650                         |
| 0000-51000-05  | WATER DEMAND MANAGEMENT - OTHER                          | 12,600                         |
| 0000-51000-06  | WATER DEMAND MANAGEMENT - INCENTIVE PROGRAMS             | 27,500                         |
| 0000-52000-00  | PURCHASED WATER  | 2,274,229                      |
| 0000-52050-00  | COOPERATIVE TRANSMISSION PIPELINE MAINTENANCE            | 35,000                         |
| 0000-52300-01  | POWER TO WELLS   | 128,000                        |
| 0000-52300-02  | WELLS - REPAIR/MAINTENANCE                               | 15,000                         |
| 0000-52400-00  | WATER QUALITY ANALYSIS                                   | 20,000                         |
| 0000-54110-00  | DIRECTORS MEETING COMPENSATION                           | 22,040                         |
| 0000-54110-01  | RETIREE HEALTH CARE BENEFIT                              | 16,795                         |
| 0000-54120-01  | SALARY - GENERAL MANAGER                                 | 153,490                        |
| 0000-54120-02  | SALARY - ASSISTANT GENERAL MANAGER                       | 136,404                        |
| 0000-54120-03  | SALARY - OFFICE (6 authorized positions)                 | 435,335                        |
| 0000-54120-04  | SALARY -WATER DEMAND MANAGEMENT (3 authorized positions) | 121,723                        |
| 0000-54130-01  | SALARY - OPERATIONS MANAGER                              | 117,359                        |
| 0000-54130-02  | SALARY - FIELD / O&M (14 authorized positions)           | 808,276                        |
| 0000-54130-03  | STANDBY  | 16,640                         |
| 0000-54200-01  | FIELD MISCELLANEOUS - DUMP FEES                          | 15,000                         |
| 0000-54200-03  | FIELD MISCELLANEOUS - OTHER                              | 250                            |
| 0000-54210-00  | SMALL TOOLS - FIELD                                      | 15,000                         |
| 0000-54211-00  | SUPPLIES - FIELD   | 12,000                         |
| 0000-54220-00  | MATERIALS  | 73,524                         |
| 0000-54222-00  | ROAD BASE  | 33,004                         |
| 0000-54223-01  | CONTRACT SERVICES - CONCRETE                             | 80,000                         |
| 0000-54223-02  | CONTRACT SERVICES - MISC FIELD / O&M                     | 51,000                         |
| 0000-54223-03  | CONTRACT SERVICES - OFFICE REPAIRS / MAINT.              | 2,000                          |
| 0000-54223-04  | CONTRACT SERVICES - PAVING                               | 46,700                         |
| 0000-54231-01  | MAINTENANCE AGREEMENTS - EQUIPMENT                       | 8,250                          |
| 0000-54231-02  | MAINTENANCE AGREEMENTS - SOFTWARE                        | 76,700                         |
| 0000-54241-01  | REPAIR - FLEET EQUIPMENT                                 | 40,000                         |
| 0000-54241-02  | REPAIR - TOOLS AND EQUIPMENT                             | 12,000                         |
| 0000-54242-00  | GAS AND OIL  | 48,000                         |
| 0000-54243-01  | EQUIPMENT RENTAL - FIELD                                 | 4,000                          |
| 0000-54243-02  | EQUIPMENT RENTAL & MAINT - OFFICE & BUILDING EQUIP.      | 16,180                         |
| 0000-54250-01  | PERMIT FEE - INSPECTION FEES                             | -                              |
| 0000-54250-02  | PERMIT FEE - POSTAGE                                     | -                              |
| 0000-54250-03  | PERMIT FEE - AIR QUALITY / HAZ MAT                       | 3,500                          |
| 0000-54250-04  | PERMIT FEE - DEPT OF HEALTH                              | 10,000                         |
| 0000-54250-05  | PERMIT FEE - ENCROACHMENT PERMITS                        | 5,591                          |
| 0000-56120-00  | JANITORIAL   | 10,140                         |
| 0000-56150-00  | BANK FEES  | 50,000                         |
| 0000-56200-00  | OFFICE EXPENSE   | 15,000                         |

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|----------------|---|--------------------------------|
| 0000-56210-00  | SMALL OFFICE EQUIPMENT                            | 7,250                          |
| 0000-56220-00  | DUES & SUBSCRIPTIONS                              | 62,950                         |
| 0000-56230-00  | POSTAGE   | 126,140                        |
| 0000-56240-00  | PRINTING  | 7,400                          |
| 0000-56250-01  | TELEPHONE - WIRELESS                              | 11,460                         |
| 0000-56250-02  | TELEPHONE - LOCAL / LONG DISTANCE                 | 10,400                         |
| 0000-56250-04  | TELEPHONE - ANSWERING SERVICE                     | 2,500                          |
| 0000-56251-00  | UTILITIES   | 26,002                         |
| 0000-56310-01  | INSURANCE - LIABILITY & COMPREHENSIVE             | 76,037                         |
| 0000-56310-02  | INSURANCE - DISABILITY & LIFE                     | 25,922                         |
| 0000-56310-03  | INSURANCE - WORKER'S COMPENSATION                 | 63,758                         |
| 0000-56400-01  | EMPLOYEE BENEFIT - VISION INSURANCE               | 4,400                          |
| 0000-56400-02  | EMPLOYEE BENEFIT - DENTAL INSURANCE               | 37,200                         |
| 0000-56400-03  | EMPLOYEE BENEFIT - HEALTH INSURANCE               | 305,276                        |
| 0000-56400-04  | EMPLOYEE BENEFIT - PERS RETIREMENT                | 499,142                        |
| 0000-56400-05  | EMPLOYEE BENEFIT - SOCIAL SECURITY                | 126,433                        |
| 0000-56400-06  | EMPLOYEE BENEFIT - MEDICARE                       | 29,569                         |
| 0000-56400-07  | EMPLOYEE BENEFIT - UNEMPLOYMENT INSURANCE         | 5,140                          |
| 0000-56400-08  | EMPLOYEE BENEFIT - HEALTH INSURANCE REIMBURSEMENT | 30,000                         |
| 0000-56400-99  | EMPLOYEE BENEFIT - ALLOCATION TO CAPITAL PROJECTS | (85,910)                       |
| 0000-56810-00  | LEGAL & AUDIT                                     | 46,000                         |
| 0000-56820-00  | AUTO REIMBURSEMENT, PARKING & TOLLS               | -                              |
| 0000-56830-00  | CONTINUED EDUCATION                               | 26,100                         |
| 0000-56840-01  | PROFESSIONAL/CONTRACT SERVICES - ENGINEERING      | -                              |
| 0000-56840-02  | PROFESSIONAL/CONTRACT SERVICES - TEMP LABOR       | -                              |
| 0000-56840-03  | PROFESSIONAL/CONTRACT SERVICES - WELLS            | -                              |
| 0000-56840-04  | PROFESSIONAL/CONTRACT SERVICES - OFFICE LABOR     | -                              |
| 0000-56840-05  | PROFESSIONAL/CONTRACT SERVICES - METER READING    | 105,660                        |
| 0000-56840-06  | PROFESSIONAL/CONTRACT SERVICES - BILL PRINT/MAIL  | 34,800                         |
| 0000-56840-08  | PROFESSIONAL/CONTRACT SERVICES - FINANCIAL        | 10,000                         |
| 0000-56840-09  | PROFESSIONAL/CONTRACT SERVICES - OTHER            | 82,000                         |
| 0000-56845-00  | ELECTION EXPENSE                                  | -                              |
| 0000-56846-00  | PUBLICATION NOTICES                               | 1,000                          |
| 0000-56850-00  | OFFICIALS' BONDS                                  | -                              |
| 0000-56890-01  | OFFICE MISC - DISTRICT EVENTS & RECOGNITION       | 7,000                          |
| 0000-56890-02  | OFFICE MISC - MEETING ACCOMODATIONS               | 250                            |
| 0000-56890-03  | OFFICE MISC - OTHER                               | 750                            |
| 0000-56950-00  | COMPUTER SOFTWARE                                 | 6,920                          |
| 0000-57000-00  | INTEREST EXPENSE - LEASES                         | -                              |
| 0000-59000-00  | DEBT SERVICE - COP SERIES 2000                    | 571,600                        |
| 0000-59010-00  | DEBT SERVICE - COP SERIES 2003                    | 195,606                        |
|                |   | \$ 8,945,633                   |