

CITRUS HEIGHTS WATER DISTRICT
2016 OPERATING BUDGET SUMMARY
Proposed: September 08, 2015 (updated)

<i>Account</i>	<i>Description</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>	<i>2015 Projected</i>	<i>2016 Projected Budget</i>	<i>change</i>	<i>% Change</i>
<i>Customer Service & Administration</i>								
	DIRECTORS MEETING COMPENSATION	15,950	11,455	20,300	19,575	20,300	-	0%
	RETIREE HEALTH CARE BENEFIT	37,790	123,901	41,565	25,019	43,547	1,982	5%
	CONTRACT SERVICES - OFFICE REPAIRS / MAINT	2,000	544	2,000	1,000	2,000	-	0%
	MAINTENANCE AGREEMENTS - SOFTWARE	134,977	119,527	114,037	132,141	134,332	20,295	18%
	EQUIPMENT RENTAL & MAINT - OFFICE & BUILDING EQUIP	12,858	11,523	11,580	13,848	14,366	2,786	24%
	JANITORIAL	9,904	9,154	9,313	7,641	11,100	1,787	19%
	BANK FEES	64,800	66,297	71,000	69,062	71,000	-	0%
	OFFICE EXPENSE	12,500	13,981	15,000	14,618	15,000	-	0%
	SMALL OFFICE EQUIPMENT	2,000	1,695	2,000	1,000	2,000	-	0%
	DUES & SUBSCRIPTIONS	75,695	81,001	102,210	101,887	104,935	2,725	3%
	POSTAGE	98,244	101,175	98,500	98,124	103,000	4,500	5%
	PRINTING	5,875	6,782	6,000	7,690	7,500	1,500	25%
	TELEPHONE - LOCAL / LONG DISTANCE	11,720	11,704	16,220	11,146	12,500	(3,720)	-23%
	UTILITIES	21,550	19,412	18,720	16,366	19,700	980	5%
	INSURANCE - LIABILITY & COMPREHENSIVE	78,280	101,052	68,845	53,177	75,300	6,455	9%
	LEGAL & AUDIT	56,000	44,334	57,680	61,862	78,900	21,220	37%
	CONTINUED EDUCATION	31,780	18,476	31,580	21,070	37,580	6,000	19%
	PROFESSIONAL / CONTRACT SERVICES - OFFICE LABOR	-	-	-	-	70,000	70,000	0%
	PROFESSIONAL / CONTRACT SERVICES - BILL PRINT/MAIL	25,200	27,637	26,400	26,398	27,600	1,200	5%
	PROFESSIONAL / CONTRACT SERVICES - FINANCIAL	-	7,800	-	-	5,000	5,000	0%
	PROFESSIONAL / CONTRACT SERVICES - OTHER	328,512	80,454	62,169	75,668	123,460	61,291	99%
	ELECTION EXPENSE	25,550	28,021	-	-	29,000	29,000	0%
	PUBLICATION NOTICES	1,200	(538)	1,236	1,236	1,500	264	21%
	OFFICE MISC - MEETING ACCOMODATIONS	300	171	309	275	2,000	1,691	547%
	OFFICE MISC - OTHER	1,132	924	1,200	7,243	2,200	1,000	83%
	COMPUTER SOFTWARE	3,500	(3)	3,605	-	3,700	95	3%
	BAD DEBT EXPENSE	-	1,056	-	3,000	5,000	5,000	0%
	OFFICE MISC - DISTRICT EVENTS	4,760	4,407	4,903	4,903	5,110	207	4%
	OFFICE MISC - MILESTONE EVENTS	2,540	2,721	2,100	2,100	25,100	23,000	1095%
<i>Debt Service</i>								
	DEBT SERVICE - COP SERIES 2010	570,438	567,250	569,200	539,727	571,200	2,000	0%
	DEBT SERVICE - COP SERIES 2012	173,038	167,410	167,288	167,287	169,063	1,776	1%
<i>Depreciation, Capital Improvement and Rate Stablization Expense</i>								
	RATE STABLIZATION RESERVE	-	-	-	-	100,000	100,000	
	DEPRECIATION RESERVE	889,000	889,000	949,000	949,000	1,001,744	52,744	6%

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	CAPITAL IMPROVEMENT RESERVE	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0%
<i>Pumping and Well Maintenance</i>								
	POWER TO WELLS	128,728	179,694	177,495	186,415	244,904	67,409	38%
	WELLS - REPAIR / MAINTENANCE	12,520	31,599	23,228	10,724	22,000	(1,228)	-5%
<i>Salary & Benefits</i>								
	INSURANCE - DISABILITY & LIFE	28,188	24,998	28,300	28,063	28,300	-	0%
	INSURANCE - WORKER'S COMPENSATION	64,481	26,702	54,319	54,068	54,319	-	0%
	EMPLOYEE BENEFIT - VISION INSURANCE	5,000	4,966	5,040	5,005	5,100	60	1%
	EMPLOYEE BENEFIT - DENTAL INSURANCE	40,644	43,194	41,258	41,885	43,200	1,942	5%
	EMPLOYEE BENEFIT - HEALTH INSURANCE	395,229	315,190	351,272	308,587	375,272	24,000	7%
	EMPLOYEE BENEFIT - PERS RETIREMENT	576,976	618,441	591,083	402,968	422,554	(168,529)	-29%
	EMPLOYEE BENEFIT - SOCIAL SECURITY	144,523	151,434	144,642	155,778	153,444	8,802	6%
	EMPLOYEE BENEFIT - MEDICARE	33,800	37,729	33,827	36,432	35,886	2,059	6%
	EMPLOYEE BENEFIT - UNEMPLOYMENT INSURANCE	6,728	5,349	6,825	7,248	7,875	1,050	15%
	EMPLOYEE BENEFIT - HEALTH INSURANCE REIMBURSEMENT	26,000	23,879	26,000	24,880	26,000	-	0%
	EMPLOYEE SALARY AND BENEFITS - ALLOCATION TO CAPITAL PROJECTS	(638,299)	(679,935)	(629,907)	(753,961)	(339,867)	290,040	-46%
	SALARY - MANAGERS (4 positions)	573,056	642,719	566,130	650,877	667,937	101,807	18%
	SALARY - OFFICE (6 authorized positions)	404,059	407,033	348,136	363,835	374,100	25,964	7%
	SALARY - FIELD / O&M (15 authorized positions)	1,034,664	742,899	1,069,222	1,098,047	1,118,893	49,671	5%
	STANDBY DUTY	16,640	16,000	16,640	15,040	16,640	-	0%
	SALARY -WATER DEMAND MANAGEMENT (2 authorized positions)	135,114	144,222	145,936	153,566	156,088	10,153	7%
	SALARY - ENGINEERING (4 positions)	205,053	257,053	206,761	220,923	315,145	108,384	52%
<i>Transmission and Distribution</i>								
	COOPERATIVE TRANSMISSION PIPELINE MAINTENANCE	5,000	4,694	5,000	5,000	5,000	-	0%
	WATER QUALITY ANALYSIS	37,432	27,873	19,432	23,670	41,000	21,568	111%
	FIELD MISCELLANEOUS - DUMP FEES	1,000	-	-	961	1,000	1,000	
	FIELD MISCELLANEOUS - OTHER	500	1,098	500	439	500	-	0%
	SMALL TOOLS - FIELD	18,000	22,779	15,000	17,530	19,000	4,000	27%
	SUPPLIES - FIELD	18,000	18,755	18,000	18,350	19,000	1,000	6%
	MATERIALS	35,000	90,953	35,000	5,785	6,000	(29,000)	-83%
	ROADBASE	36,000	28,791	35,000	14,965	20,000	(15,000)	-43%
	CONTRACT SERVICES - CONCRETE	10,000	9,088	10,000	7,289	8,000	(2,000)	-20%
	CONTRACT SERVICES - MISC FIELD / O&M	32,000	26,703	30,400	26,018	30,000	(400)	-1%
	CONTRACT SERVICES - PAVING	15,000	8,476	25,000	8,839	9,000	(16,000)	-64%
	MAINTENANCE AGREEMENTS - EQUIPMENT	9,876	2,597	6,670	4,732	6,700	30	0%
	REPAIR - FLEET EQUIPMENT	32,000	39,461	32,000	31,069	33,000	1,000	3%
	REPAIR - TOOLS AND EQUIPMENT	18,500	16,415	12,000	3,912	5,000	(7,000)	-58%
	GAS AND OIL	50,000	53,965	51,000	47,628	48,000	(3,000)	-6%
	EQUIPMENT RENTAL - FIELD	3,000	3,229	3,000	2,873	3,000	-	0%
	PERMIT FEE - AIR QUALITY / HAZ MAT	3,800	3,343	4,800	5,000	5,700	900	19%

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	PERMIT FEE - STATE WATER RESOURCES CONTROL BOARD (SWRCB)	14,000	11,758	14,000	13,726	14,000	-	0%
	PERMIT FEE - ENCROACHMENT PERMITS	29,625	30,020	29,000	31,969	44,000	15,000	52%
	TELEPHONE - WIRELESS	11,000	19,035	11,244	13,682	16,440	5,196	46%
	TELEPHONE - ANSWERING SERVICE	1,950	2,354	2,400	2,241	2,400	-	0%
	PROFESSIONAL / CONTRACT SERVICES - ENGINEERING	2,000	4,000	13,000	13,022	20,000	7,000	54%
	PROFESSIONAL / CONTRACT SERVICES - TEMPORARY LABOR	5,000	12,366	5,000	20,401	10,000	5,000	100%
	PROFESSIONAL / CONTRACT SERVICES - WELLS	-	-	10,000	-	10,000	-	0%
	PROFESSIONAL /CONTRACT SERVICES - METER READING	105,696	102,723	108,960	107,688	108,960	-	0%
	<i>Water Demand Management</i>						-	
	WATER DEMAND MANAGEMENT - POSTAGE	13,000	12,098	13,390	11,369	14,000	610	5%
	WATER DEMAND MANAGEMENT - PRINTING	6,800	4,977	7,004	8,828	25,000	17,996	257%
	WATER DEMAND MANAGEMENT - MATERIALS AND SUPPLIES	7,900	8,380	8,137	11,040	11,500	3,363	41%
	WATER DEMAND MANAGEMENT - CONTRACT SERVICES	67,532	49,192	217,032	63,502	211,000	(6,032)	-3%
	WATER DEMAND MANAGEMENT - OTHER	6,950	4,501	7,132	4,102	8,000	869	12%
	WATER DEMAND MANAGEMENT - INCENTIVE PROGRAMS	27,500	15,105	27,500	23,525	30,000	2,500	9%
	<i>Water Purchases</i>						-	
	PURCHASED WATER	2,361,410	1,984,921	2,295,483	1,974,308	2,301,417	5,934	0%
	Grand Total	9,875,665	9,131,142	9,752,249	8,965,904	10,709,145	956,895	10%