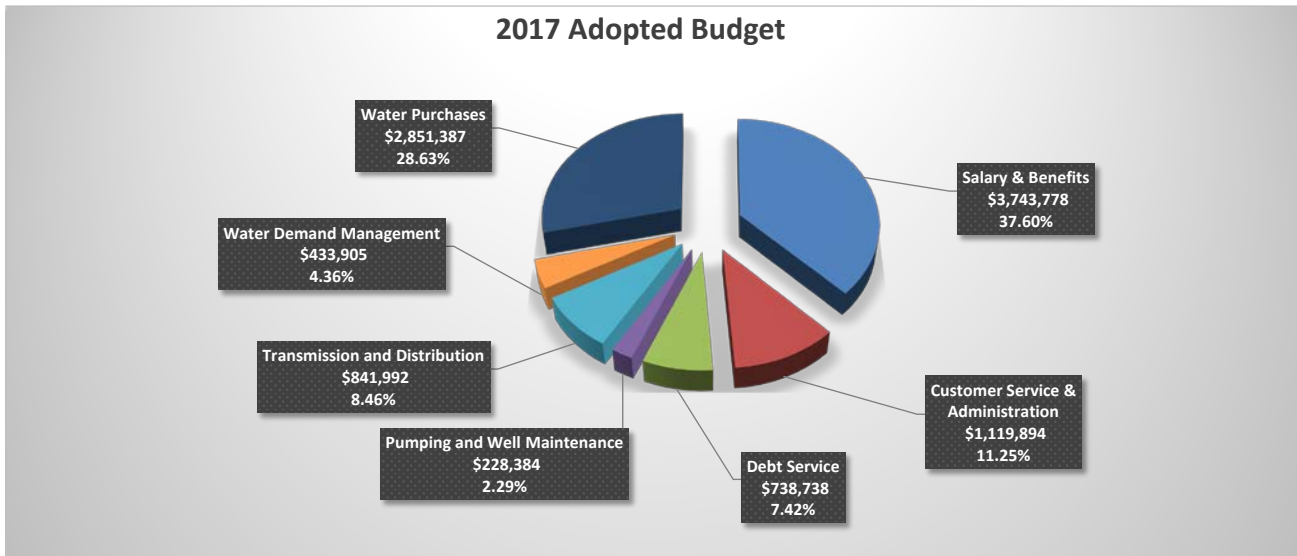


**CITRUS HEIGHTS WATER DISTRICT  
2017 ADOPTED OPERATING BUDGET SUMMARY**

Adopted: November 15, 2016

<u>Expense Category</u>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Projected</i>	<i>2017 Adopted Budget</i>	<i>% Change 2016 vs. 2017</i>
Salary & Benefits	\$ 3,005,484	\$ 3,475,404	\$ 3,597,333	\$ 3,507,240	\$ 3,743,778	4.07%
Customer Service & Administration	\$ 788,472	\$ 869,909	\$ 1,113,405	\$ 1,065,711	\$ 1,119,894	0.58%
Debt Service	\$ 736,488	\$ 207,871	\$ 740,263	\$ 760,581	\$ 738,738	-0.21%
Pumping and Well Maintenance	\$ 200,723	\$ 109,748	\$ 266,904	\$ 214,507	\$ 228,384	-14.43%
Transmission and Distribution	\$ 496,406	\$ 599,918	\$ 547,960	\$ 528,425	\$ 841,992	53.66%
Water Demand Management	\$ 280,195	\$ 101,534	\$ 428,500	\$ 207,714	\$ 433,905	1.26%
Water Purchases	\$ 2,295,483	\$ 1,950,627	\$ 2,387,701	\$ 2,735,971	\$ 2,851,387	19.42%
	\$ 7,803,249	\$ 7,315,012	\$ 9,082,066	\$ 9,020,147	\$ 9,958,078	9.65%



CITRUS HEIGHTS WATER DISTRICT  
**2017 ADOPTED OPERATING BUDGET SUMMARY**  
 Adopted: November 15, 2016

<i>Account</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Projected</i>	<i>2017 Adopted Budget</i>	<i>\$ Change</i>	<i>% Change</i>
<i>Customer Service &amp; Administration</i>								
	DIRECTORS MEETING COMPENSATION	20,300	15,950	20,300	18,850	20,010	(290)	-1%
	RETIREE HEALTH CARE BENEFIT	41,565	90,365	43,547	42,957	49,300	5,753	13%
	CONTRACT SERVICES - OFFICE REPAIRS / MAINT	2,000	-	2,000	4,000	4,000	2,000	100%
	MAINTENANCE AGREEMENTS - SOFTWARE	114,037	129,060	134,332	145,220	129,632	(4,700)	-3%
	EQUIPMENT RENTAL & MAINT - OFFICE & BUILDING EQUIPMENT	11,580	14,713	14,366	12,069	14,142	(224)	-2%
	JANITORIAL	9,313	6,615	11,100	13,493	16,505	5,405	49%
	BANK FEES	71,000	66,368	71,000	77,748	70,000	(1,000)	-1%
	OFFICE EXPENSE	15,000	14,871	15,000	23,118	17,000	2,000	13%
	SMALL OFFICE EQUIPMENT	2,000	9,562	2,000	6,086	8,000	6,000	300%
	DUES & SUBSCRIPTIONS	102,210	91,630	112,210	142,393	132,135	19,925	18%
	POSTAGE	98,500	105,731	103,000	116,704	119,000	16,000	16%
	PRINTING	6,000	8,022	7,700	5,633	14,000	6,300	82%
	TELEPHONE - LOCAL / LONG DISTANCE	16,220	10,687	12,500	20,283	22,700	10,200	82%
	UTILITIES	18,720	29,866	19,700	18,566	20,700	1,000	5%
	INSURANCE - LIABILITY & COMPREHENSIVE	68,845	74,024	75,300	70,648	75,000	(300)	0%
	LEGAL & AUDIT	57,680	64,464	78,900	74,881	94,000	15,100	19%
	CONTINUED EDUCATION	31,580	23,677	45,780	36,259	71,420	25,640	56%
	PROFESSIONAL / CONTRACT SERVICES - OFFICE LABOR	-	6,461	130,000	57,277	15,000	(115,000)	0%
	PROFESSIONAL / CONTRACT SERVICES - BILL PRINT/MAIL	26,400	27,819	27,600	28,488	30,000	2,400	9%
	PROFESSIONAL / CONTRACT SERVICES - FINANCIAL	-	-	5,000	10,145	45,000	40,000	0%
	PROFESSIONAL / CONTRACT SERVICES - OTHER	62,169	64,118	133,460	118,912	121,760	(11,700)	-9%
	ELECTION EXPENSE	-	-	29,000	-	-	(29,000)	0%
	PUBLICATION NOTICES	1,236	53	1,500	1,696	1,500	-	0%
	OFFICE MISC - MEETING ACCOMODATIONS	309	527	2,000	1,990	7,000	5,000	250%
	OFFICE MISC - OTHER	1,200	6,843	2,200	1,905	2,200	-	0%
	COMPUTER SOFTWARE	3,605	248	3,700	3,400	3,700	-	0%
	BAD DEBT EXPENSE	-	1,771	-	2,627	5,000	5,000	0%
	OFFICE MISC - DISTRICT EVENTS	4,903	4,884	5,110	5,263	5,690	580	11%
	OFFICE MISC - MILESTONE EVENTS	2,100	1,580	5,100	5,100	5,500	400	8%
	<i>Debt Service</i>						-	0%
	DEBT SERVICE - COP SERIES 2010	569,200	107,600	571,200	591,553	567,400	(3,800)	-1%
	DEBT SERVICE - COP SERIES 2012	167,288	100,272	169,063	169,028	171,338	2,275	1%
	<i>Pumping and Well Maintenance</i>						-	
	POWER TO WELLS	177,495	104,517	244,904	202,674	203,684	(41,220)	-17%
	WELLS - REPAIR / MAINTENANCE	23,228	5,231	22,000	11,832	24,700	2,700	12%

<i>Account</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Projected</i>	<i>2017 Adopted Budget</i>	<i>\$ Change</i>	<i>% Change</i>
<i>Salary &amp; Benefits</i>							-	
	INSURANCE - DISABILITY & LIFE	28,300	24,811	28,300	33,529	34,726	6,426	23%
	INSURANCE - WORKER'S COMPENSATION	54,319	24,068	54,319	28,862	54,319	(0)	0%
	EMPLOYEE BENEFIT - VISION INSURANCE	5,040	4,396	5,100	10,966	9,036	3,936	77%
	EMPLOYEE BENEFIT - DENTAL INSURANCE	41,258	40,103	43,200	48,162	37,200	(6,000)	-14%
	EMPLOYEE BENEFIT - HEALTH INSURANCE	351,272	352,699	375,272	398,481	389,720	14,448	4%
	EMPLOYEE BENEFIT - PERS RETIREMENT	591,083	605,712	422,544	461,196	590,705	168,161	40%
	EMPLOYEE BENEFIT - SOCIAL SECURITY	144,642	150,209	153,444	190,658	180,205	26,761	17%
	EMPLOYEE BENEFIT - MEDICARE	33,827	38,365	35,886	44,589	42,145	6,259	17%
	EMPLOYEE BENEFIT - UNEMPLOYMENT INSURANCE	6,825	5,688	7,875	8,139	8,400	525	7%
	EMPLOYEE BENEFIT - HEALTH INSURANCE REIMBURSEMENT	26,000	23,504	26,000	31,773	30,000	4,000	15%
	EMPLOYEE SALARY AND BENEFITS - ALLOCATION TO CAPITAL PROJECTS	(629,907)	(332,171)	(339,867)	(550,000)	(550,000)	(210,133)	62%
	SALARY - MANAGERS (2 positions)	566,130	599,743	676,194	578,611	449,671	(226,523)	-33%
	SALARY - ADMINISTRATION & CUSTOMER SERVICE (7 authorized positions)	348,136	357,921	501,000	423,703	564,901	63,901	13%
	SALARY - FIELD / O&M (17 authorized positions)	1,069,222	1,081,442	1,118,893	1,336,104	1,288,979	170,086	15%
	STANDBY DUTY	16,640	16,730	17,940	17,505	17,940	-	0%
	SALARY -WATER DEMAND MANAGEMENT (2 authorized positions)	145,936	150,015	156,088	185,443	187,091	31,003	20%
	SALARY - ENGINEERING (4 positions)	206,761	332,171	315,145	259,520	408,740	93,595	30%
<i>Transmission and Distribution</i>							-	
	COOPERATIVE TRANSMISSION PIPELINE MAINTENANCE	5,000	-	5,000	5,000	5,000	-	0%
	WATER QUALITY ANALYSIS	19,432	23,094	41,000	24,894	24,532	(16,468)	-40%
	FIELD MISCELLANEOUS - DUMP FEES	-	961	1,000	961	4,000	3,000	
	FIELD MISCELLANEOUS - OTHER	500	230	1,000	416	1,000	-	0%
	SMALL TOOLS - FIELD	15,000	28,211	23,400	17,930	40,000	16,600	71%
	SUPPLIES - FIELD	18,000	30,004	19,000	30,350	25,000	6,000	32%
	MATERIALS	35,000	11,766	6,000	7,785	20,000	14,000	233%
	ROADBASE	35,000	26,800	20,000	23,276	25,000	5,000	25%
	CONTRACT SERVICES - CONCRETE	10,000	7,649	8,000	2,000	8,000	-	0%
	CONTRACT SERVICES - MISC FIELD / O&M	30,400	70,338	30,000	39,318	38,000	8,000	27%
	CONTRACT SERVICES - PAVING	25,000	8,820	9,000	2,291	9,000	-	0%
	MAINTENANCE AGREEMENTS - EQUIPMENT	6,670	3,067	6,700	9,132	10,200	3,500	52%
	REPAIR - FLEET EQUIPMENT	32,000	51,117	40,000	56,069	55,000	15,000	38%
	REPAIR - TOOLS AND EQUIPMENT	12,000	11,906	12,000	5,912	15,000	3,000	25%
	GAS AND OIL	51,000	43,302	51,000	48,339	51,000	-	0%
	EQUIPMENT RENTAL - FIELD	3,000	3,584	3,000	6,873	10,000	7,000	233%
	PERMIT FEE - AIR QUALITY / HAZ MAT	4,800	5,324	5,700	7,100	6,200	500	9%

<i>Account</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Projected</i>	<i>2017 Adopted Budget</i>	<i>\$ Change</i>	<i>% Change</i>
	PERMIT FEE - STATE WATER RESOURCES CONTROL BOARD (SWRCB)	14,000	11,435	14,000	23,726	28,000	14,000	100%
	PERMIT FEE - ENCROACHMENT PERMITS	29,000	32,785	44,000	29,208	44,000	-	0%
	TELEPHONE - WIRELESS	11,244	13,943	16,800	15,060	18,240	1,440	9%
	TELEPHONE - ANSWERING SERVICE	2,400	2,471	2,400	2,319	2,500	100	4%
	PROFESSIONAL / CONTRACT SERVICES - ENGINEERING	13,000	27,174	20,000	275	220,000	200,000	1000%
	PROFESSIONAL / CONTRACT SERVICES - TEMPORARY LABOR	5,000	80,573	50,000	58,988	50,000	-	0%
	PROFESSIONAL / CONTRACT SERVICES - WELLS	10,000	-	10,000	-	20,000	10,000	100%
	PROFESSIONAL /CONTRACT SERVICES - METER READING	108,960	105,365	108,960	111,203	112,320	3,360	3%
	<i>Water Demand Management</i>						-	
	WATER DEMAND MANAGEMENT - POSTAGE	13,390	11,369	14,000	5,756	5,000	(9,000)	-64%
	WATER DEMAND MANAGEMENT - PRINTING	7,004	8,788	25,000	7,228	21,000	(4,000)	-16%
	WATER DEMAND MANAGEMENT - MATERIALS AND SUPPLIES	8,137	9,066	11,500	12,681	14,500	3,000	26%
	WATER DEMAND MANAGEMENT - CONTRACT SERVICES	217,032	53,858	367,000	161,175	359,800	(7,200)	-2%
	WATER DEMAND MANAGEMENT - OTHER	7,132	4,578	8,000	6,699	13,925	5,925	74%
	WATER DEMAND MANAGEMENT - INCENTIVE PROGRAMS	27,500	13,876	3,000	14,175	19,680	16,680	556%
	<i>Water Purchases</i>						-	
	PURCHASED WATER	2,295,483	1,950,627	2,387,701	2,735,971	2,851,387	463,686	19%
	<b>Grand Total</b>	<b>7,803,249</b>	<b>7,315,012</b>	<b>9,082,066</b>	<b>9,020,147</b>	<b>9,958,078</b>	<b>876,012</b>	<b>9.65%</b>