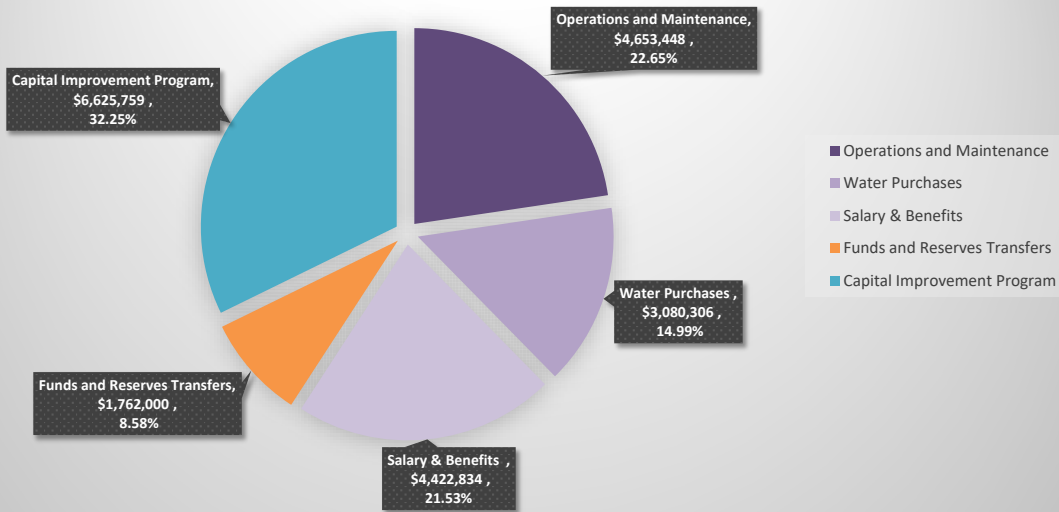


**CITRUS HEIGHTS WATER DISTRICT
2018 BUDGET SUMMARY**

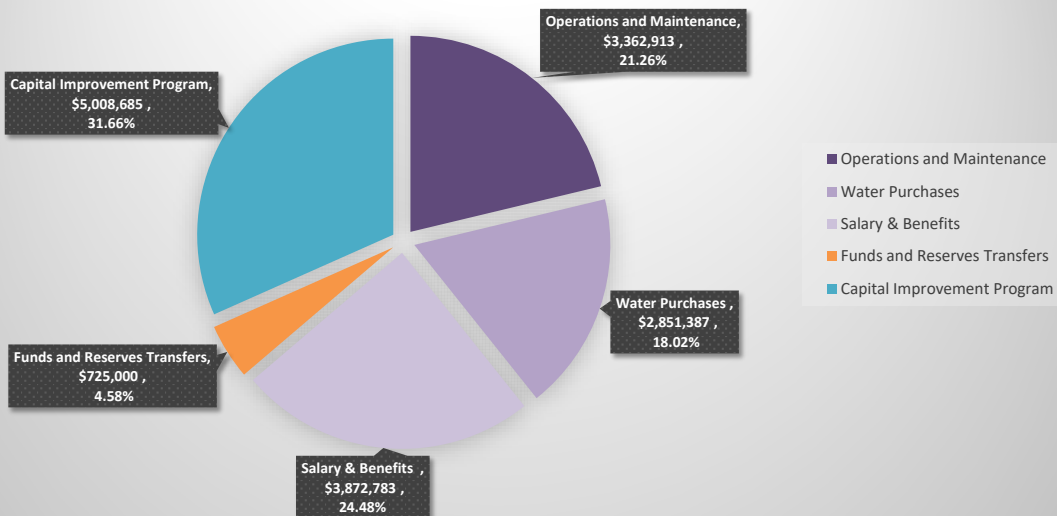
Adopted: November 08, 2017

<u>Expense Category</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Adopted Budget</u>	<u>% Change 2017 vs. 2018</u>
Operations and Maintenance	\$ 3,097,032	\$ 2,625,528	\$ 3,362,913	\$ 2,811,461	\$ 4,653,448	38.38%
Water Purchases	\$ 2,387,701	\$ 2,190,061	\$ 2,851,387	\$ 2,737,020	\$ 3,080,306	8.03%
Salary & Benefits	\$ 3,597,333	\$ 3,429,887	\$ 3,872,783	\$ 3,785,539	\$ 4,422,834	14.20%
Funds and Reserves Transfers	\$ 100,000	\$ 100,000	\$ 725,000	\$ 725,000	\$ 1,762,000	143.03%
Capital Improvement Program	\$ 1,960,664	\$ 1,960,664	\$ 5,008,685	\$ 5,008,685	\$ 6,625,759	32.29%
	\$ 11,142,730	\$ 10,306,141	\$ 15,820,767	\$ 15,067,705	\$ 20,544,347	29.86%

2018 Adopted Budget



2017 Adopted Budget



CITRUS HEIGHTS WATER DISTRICT
2018 OPERATING BUDGET SUMMARY
 Adoptd: November 08, 2017

<i>Account</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Projected</i>	<i>2018 Adopted Budget</i>	<i>\$ Change</i>
<i>Customer Service & Administration</i>							
	DIRECTORS MEETING COMPENSATION	20,300	14,790	20,010	20,000	20,700	690
	RETIREE HEALTH CARE BENEFIT	43,547	89,307	49,300	49,300	50,533	1,233
	CONTRACT SERVICES - OFFICE REPAIRS / MAINT	2,000	1,982	4,000	7,468	15,000	11,000
	MAINTENANCE AGREEMENTS - SOFTWARE	134,332	139,471	129,632	129,046	135,931	6,300
	EQUIPMENT RENTAL & MAINT - OFFICE & BUILDING EQUIPMENT	14,366	11,190	14,142	14,017	20,382	6,240
	JANITORIAL	11,100	12,811	16,505	16,318	16,505	-
	BANK FEES	71,000	90,099	70,000	68,145	72,880	2,880
	OFFICE EXPENSE	15,000	14,652	17,000	16,620	17,000	-
	SMALL OFFICE EQUIPMENT	2,000	48,297	8,000	7,935	8,000	-
	DUES & SUBSCRIPTIONS	112,210	96,639	132,135	127,212	143,129	10,994
	POSTAGE	103,000	130,211	119,000	116,789	119,000	-
	PRINTING	7,700	2,863	14,000	13,954	17,700	3,700
	TELEPHONE - LOCAL / LONG DISTANCE	12,500	25,422	22,700	21,483	22,700	-
	UTILITIES	19,700	20,289	20,700	20,555	32,300	11,600
	INSURANCE - LIABILITY & COMPREHENSIVE	75,300	81,897	75,000	80,204	85,000	10,000
	LEGAL & AUDIT	78,900	81,375	94,000	94,000	326,000	232,000
	CONTINUED EDUCATION	45,780	45,150	71,420	71,420	102,990	31,570
	PROFESSIONAL / CONTRACT SERVICES - OFFICE LABOR	130,000	52,788	15,000	25,000	20,000	5,000
	PROFESSIONAL / CONTRACT SERVICES - BILL PRINT/MAIL	27,600	30,027	30,000	30,000	30,000	-
	PROFESSIONAL / CONTRACT SERVICES - FINANCIAL	5,000	25,042	45,000	18,300	81,000	36,000
	PROFESSIONAL / CONTRACT SERVICES - OTHER	133,460	141,024	121,760	121,760	301,300	179,540
	ELECTION EXPENSE	29,000	1,669	-	250	35,500	35,500
	PUBLICATION NOTICES	1,500	672	1,500	1,417	1,500	-
	OFFICE MISC - MEETING ACCOMODATIONS	2,000	1,834	7,000	7,000	9,500	2,500
	OFFICE MISC - OTHER	2,200	2,242	2,200	2,200	2,200	-
	COMPUTER SOFTWARE	3,700	1,150	3,700	3,700	3,700	-
	BAD DEBT EXPENSE	-	5,580	5,000	2,538	5,000	-
	OFFICE MISC - DISTRICT EVENTS	5,110	6,291	5,690	5,690	10,830	5,140
	OFFICE MISC - MILESTONE EVENTS	5,100	7,083	5,500	5,500	6,500	1,000
<i>Debt Service</i>							
	DEBT SERVICE - COP SERIES 2010	571,200	100,359	567,400	567,400	568,000	600
	DEBT SERVICE - COP SERIES 2012	169,063	89,074	171,338	171,338	167,936	(3,402)

<i>Account</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Projected</i>	<i>2018 Adopted Budget</i>	<i>\$ Change</i>
<i>Pumping and Well Maintenance</i>							
	POWER TO WELLS	244,904	150,571	203,684	158,949	149,418	(54,266)
	WELLS - REPAIR / MAINTENANCE	22,000	8,322	24,700	11,041	26,000	1,300
<i>Salary & Benefits</i>							
	INSURANCE - DISABILITY & LIFE	28,300	27,747	34,726	34,815	35,369	643
	INSURANCE - WORKER'S COMPENSATION	54,319	59,148	54,319	60,000	63,000	8,681
	EMPLOYEE BENEFIT - VISION INSURANCE	5,100	10,398	9,036	8,948	9,789	753
	EMPLOYEE BENEFIT - DENTAL INSURANCE	43,200	45,924	37,200	37,217	48,000	10,800
	EMPLOYEE BENEFIT - HEALTH INSURANCE	375,272	342,484	389,720	392,378	417,756	28,036
	EMPLOYEE BENEFIT - RETIREMENT	422,544	456,926	590,705	590,274	778,741	188,036
	EMPLOYEE BENEFIT - SOCIAL SECURITY	153,444	153,429	180,205	180,637	201,249	21,044
	EMPLOYEE BENEFIT - MEDICARE	35,886	38,644	42,145	42,145	47,066	4,922
	EMPLOYEE BENEFIT - UNEMPLOYMENT INSURANCE	7,875	8,189	8,400	8,400	8,400	-
	EMPLOYEE BENEFIT - HEALTH INSURANCE REIMBURSEMENT	26,000	24,974	30,000	30,000	30,000	-
	EMPLOYEE SALARY AND BENEFITS - ALLOCATION TO CAPITAL PROJECTS	(339,867)	(397,240)	(550,000)	(550,000)	(550,000)	-
	SALARY - MANAGERS (4 positions)	676,194	654,996	590,584	\$578,676	638,839	48,255
	SALARY - ADMINISTRATION & CUSTOMER SERVICE (7 authorized positions)	501,000	434,485	564,901	564,901	668,757	103,856
	SALARY - FIELD / O&M (17 authorized positions)	1,118,893	1,169,781	1,288,979	1,243,979	1,383,946	94,967
	STANDBY DUTY	17,940	17,475	17,940	17,940	17,940	-
	SALARY -WATER DEMAND MANAGEMENT (2 authorized positions)	156,088	165,433	187,091	187,091	250,977	63,886
	SALARY - ENGINEERING (4 positions)	315,145	217,094	408,740	358,138	373,005	(35,735)
<i>Transmission and Distribution</i>							
	COOPERATIVE TRANSMISSION PIPELINE MAINTENANCE	5,000	-	5,000	-	5,000	-
	WATER QUALITY ANALYSIS	41,000	25,883	24,532	24,471	32,732	8,200
	FIELD MISCELLANEOUS - DUMP FEES	1,000	1,245	4,000	3,956	4,000	-
	FIELD MISCELLANEOUS - OTHER	1,000	123	1,000	1,026	1,000	-
	SMALL TOOLS - FIELD	23,400	33,980	40,000	39,753	50,000	10,000
	SUPPLIES - FIELD	19,000	22,886	25,000	9,895	25,000	-
	MATERIALS	6,000	288,911	20,000	69,920	20,000	-
	ROADBASE	20,000	32,135	25,000	14,998	35,000	10,000
	CONTRACT SERVICES - CONCRETE	8,000	1,947	8,000	8,000	8,000	-
	CONTRACT SERVICES - MISC FIELD / O&M	30,000	36,388	38,000	29,184	43,000	5,000
	CONTRACT SERVICES - PAVING	9,000	38,976	9,000	8,086	20,000	11,000
	MAINTENANCE AGREEMENTS - EQUIPMENT	6,700	5,530	10,200	12,725	14,892	4,692
	REPAIR - FLEET EQUIPMENT	40,000	79,759	55,000	41,975	55,000	-
	REPAIR - TOOLS AND EQUIPMENT	12,000	18,910	15,000	11,545	15,000	-
	GAS AND OIL	51,000	36,397	51,000	49,727	51,000	-

<i>Account</i>	<i>Description</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Projected</i>	<i>2018 Adopted Budget</i>	<i>\$ Change</i>
	EQUIPMENT RENTAL - FIELD	3,000	6,536	10,000	6,681	10,000	-
	PERMIT FEE - AIR QUALITY / HAZ MAT	5,700	2,723	6,200	6,983	6,400	200
	PERMIT FEE - STATE WATER RESOURCES CONTROL BOARD (SWRCB)	14,000	6,618	28,000	52,791	74,615	46,615
	PERMIT FEE - ENCROACHMENT PERMITS	44,000	41,088	44,000	34,098	44,000	-
	TELEPHONE - WIRELESS	16,800	14,235	18,240	17,883	18,600	360
	TELEPHONE - ANSWERING SERVICE	2,400	2,617	2,500	2,458	2,500	-
	PROFESSIONAL / CONTRACT SERVICES - ENGINEERING	20,000	5,340	220,000	26,752	570,000	350,000
	PROFESSIONAL / CONTRACT SERVICES - TEMPORARY LABOR	50,000	77,452	50,000	15,236	50,000	-
	PROFESSIONAL / CONTRACT SERVICES - WELLS	10,000	-	20,000	-	145,000	125,000
	PROFESSIONAL /CONTRACT SERVICES - METER READING	108,960	105,326	112,320	112,320	112,320	-
<i>Water Demand Management</i>							
	WATER DEMAND MANAGEMENT - POSTAGE	14,000	5,264	5,000	5,000	5,000	-
	WATER DEMAND MANAGEMENT - PRINTING	25,000	10,502	21,000	17,000	21,000	-
	WATER DEMAND MANAGEMENT - MATERIALS AND SUPPLIES	11,500	9,406	14,500	9,592	20,100	5,600
	WATER DEMAND MANAGEMENT - CONTRACT SERVICES	367,000	166,704	359,800	160,683	528,050	168,250
	WATER DEMAND MANAGEMENT - OTHER	8,000	3,799	13,925	9,328	22,425	8,500
	WATER DEMAND MANAGEMENT - INCENTIVE PROGRAMS	3,000	14,675	19,680	2,850	19,680	-
<i>Water Purchases</i>							
	PURCHASED WATER	2,387,701	2,190,061	2,851,387	2,737,020	3,080,306	228,919
Grand Total		9,082,066	8,245,476	10,098,990	9,334,020	12,156,588	2,057,598

CITRUS HEIGHTS WATER DISTRICT
2018 CAPITAL PROJECTS BUDGET - SUMMARY BY PROJECT

Adopted: November 08, 2017

Project Number	Name	2017 Adopted Budget	2017 Estimated Expense	2018 Proposed Budget	2019 Projected Expense	% Complete	Total Project Budget	2017 vs 2018 Budget Variance (\$)	Variance (%)
C15-109	Blossom Hill Way 6" x 10" Interconnection w/ RV	22,015	-	25,477	-	0%	25,477	3,462	15.73%
C15-110	Crestmont Avenue 6" Interconnection w/ RV	19,980	-	22,850	-	0%	22,850	2,870	14.37%
C15-104	Technology Hardware and Software Improvements/Replacements	250,000	-	250,000	-	0%	250,000	-	0.00%
C15-132	Circuit Dr/Graham Cir - Mariposa Av to west/ Circuit Dr to Circuit Dr	46,936	46,936	575,959	-	0%	622,895	575,959	1227.12%
C16-131	Wind Way 8-Inch and Longwood Way 6-Inch Water Main Replacements	22,004	22,004	349,837	-	50%	371,841	349,837	1589.90%
C16-134	Auburn Blvd - Rusch Park to Placer County Line	8,477	-	8,477	157,880	0%	8,477	-	0.00%
C17-004	Annual Technology Hardware and Software Improvements/Replacements	162,000	25,000	137,000	-	15%	162,000	-	0.00%
C17-100	24-Inch Reline - Oak Ave at C-Bar-C Park south to Arcade Creek	100,000	100,000	-	100,000	29%	100,000	-	0.00%
C17-101	Pleasant View Dr - Oak Av to Poppyfield Wy	39,101	39,101	521,010	-	93%	560,111	521,010	0.00%
C17-102	Michigan Dr - Sunrise Bl to west	18,255	18,255	266,767	-	94%	285,022	266,767	0.00%
C17-103	Operations Building Remodel	175,000	50,000	125,000	1,700,000	71%	175,000	-	0.00%
C17-104	Groundwater Well Property Acquisition	890,000	120,000	770,000	-	0%	890,000	-	0.00%
C18-005	Annual Facilities Improvement	75,000	75,000	125,000	-	100%	125,000	50,000	100.00%
C18-003	Annual Fleet and Field Operations Equipment Improvements/Replacements	287,500	287,500	145,000	-	19%	145,000	(142,500)	-49.57%
C18-004	Annual Technology Hardware and Software Improvements/Replacements	162,000	50,000	35,000	-	0%	35,000	(127,000)	-78.40%
C18-010	Water Main Pipeline Replacements	23,000	23,000	64,890	-	100%	64,890	41,890	182.13%
C18-011	Water Valve Replacements	70,000	70,000	144,200	-	100%	144,200	74,200	106.00%
C18-012	Water Service Connections (New and Replacements)	800,000	800,000	850,000	-	73%	850,000	50,000	6.25%
C18-013	Water Meter Replacements	100,000	50,000	107,000	-	100%	107,000	7,000	7.00%
C18-014	Fire Hydrants - Replacements / Upgrades / Infill / New	30,000	30,000	154,500	-	100%	154,500	124,500	415.00%
C18-020	Groundwater Well Improvements	115,000	48,900	100,000	-	100%	100,000	(15,000)	-13.04%
C18-101	Stock Ranch Residential Service Replacements	-	-	662,653	-	0%	662,653	-	0.00%
C18-102	Thunderhead Circle	-	-	57,407	608,435	0%	57,407	-	0.00%
C18-103	Cologne Way	-	-	27,511	214,873	0%	27,511	-	0.00%
C18-104	Quiet Oak Lane	-	-	10,445	106,464	0%	10,445	-	0.00%
C18-105	Old Auburn Road - Daffodil Way & Wooddale Way	-	-	7,979	77,763	0%	7,979	-	0.00%
C18-106	Groundwater Well #7	-	-	257,500	424,360	0%	257,500	-	0.00%
C18-040	Other City Partnership Opportunities	-	-	300,000	-	0%	300,000	-	0.00%
C18-041	Other Miscellaneous Infrastructure Projects	-	-	103,000	-	0%	103,000	-	0.00%
Totals		3,416,266	1,855,696	6,204,462	3,389,775	54.32%	6,625,758	1,782,997	52.19%

Summary	Total Budget
Prior Years Carry-Over Capital Project Total	1,753,766
Prior Years Projects Additional Cost Approval/(Savings)	1,719,907
2017 New Capital Project Total	3,152,085
2018 Capital Project Total Budget Request	4,871,992
Total CIP Budget	\$ 6,625,759