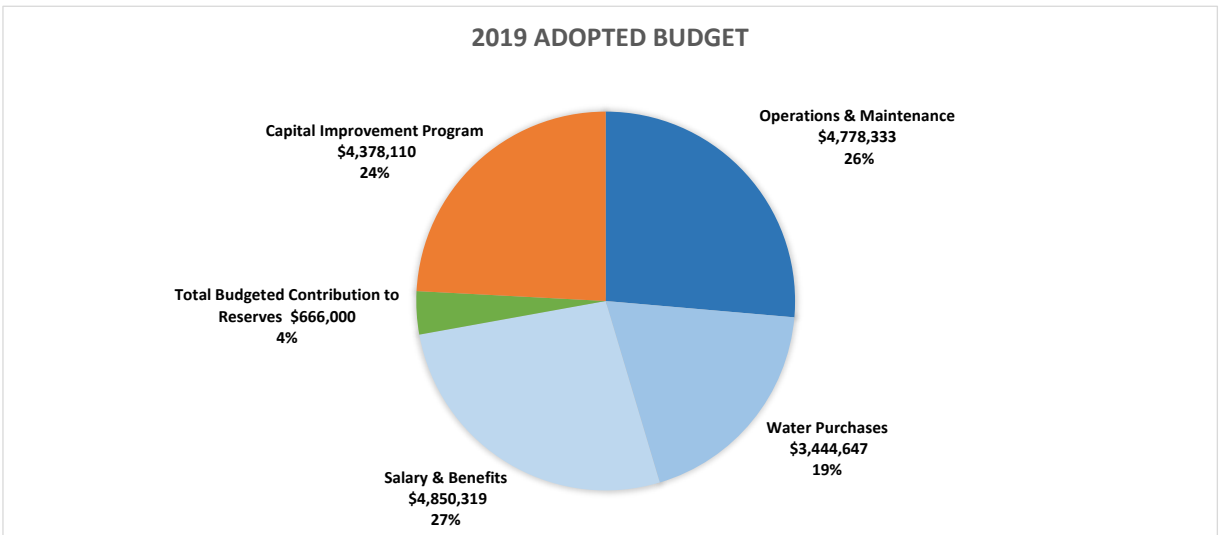


	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Projected	2019 Adopted Budget
Beginning Fund Balance					\$ 13,258,717
Revenues					
<i>Rate Revenue</i>	\$ 11,608,202	\$ 13,450,282	\$ 14,260,000	\$ 14,200,000	\$ 14,910,000
<i>Collections Fees & Penalties</i>	\$ 695,909	\$ 556,023	\$ 406,000	\$ 500,000	\$ 450,000
<i>Grants/ Misc</i>	\$ 1,063,413	\$ 1,258,855	\$ 161,000	\$ 400,000	\$ 150,000
Total Revenue	\$ 13,367,524	\$ 15,265,160	\$ 14,827,000	\$ 15,100,000	\$ 15,510,000
Operating & Maintenance Budget					
<i>Operations & Maintenance</i>	\$ 1,978,192	\$ 2,375,998	\$ 4,601,716	\$ 2,690,679	\$ 4,778,333
<i>Water Purchases</i>	\$ 2,190,061	\$ 2,692,482	\$ 3,080,306	\$ 3,279,886	\$ 3,444,647
<i>Salary & Benefits</i>	\$ 3,071,341	\$ 3,965,555	\$ 4,473,367	\$ 4,223,039	\$ 4,850,319
Total Expense	\$ 7,239,594	\$ 9,034,034	\$ 12,155,390	\$ 10,193,605	\$ 13,073,299
Net Contribution to/(Use) of Reserves	\$ 6,127,930	\$ 6,231,126	\$ 2,671,610	\$ 4,906,395	\$ 2,436,701
Contribution to Reserves Budget					
<i>Total Budgeted Contribution to Reserves</i>	\$ 1,000,000	\$ 575,000	\$ 1,760,000	\$ 1,760,000	\$ 666,000
<i>Net Contribution to Capital Improvement Reserve</i>	\$ 5,127,930	\$ 5,656,126	\$ 911,610	\$ 3,146,395	\$ 1,770,701
Capital Improvement Program Budget					
<i>Capital Improvement Program Budget (Funded through CIP Reserve)</i>	\$ 2,090,087	\$ 3,419,838	\$ 6,204,462	\$ 2,666,192	\$ 4,378,110
Ending Fund Balance					\$ 11,854,257
Fund Balance Policy Target					\$ 11,851,559
Policy Target Surplus/(Deficit)					\$ 2,698



CITRUS HEIGHTS WATER DISTRICT
2019 OPERATING BUDGET SUMMARY

Title	2017 Budget (Adopted)	2017 Actual	2018 Budget (Adopted)	2018 Projected	2019 Budget (Adopted)
COP Debt - Current	565,000	565,000	585,000	757,500	610,000
Purchased Water	2,851,387	2,692,482	3,080,306	3,279,886	3,444,647
Labor Reg	3,058,234	2,916,871	3,333,464	3,071,870	3,510,868
Labor Taxes	222,350	211,466	248,315	240,518	273,184
Labor Workers Comp	54,319	16,059	63,000	37,769	80,900
Labor External	85,010	47,864	115,700	14,144	108,740
Benefits Med/Den/Vis	426,920	431,384	465,756	537,704	584,668
Benefits LTD/Life/EAP	43,762	29,894	45,158	48,079	57,175
Benefits CalPERS	201,950	232,017	243,172	215,514	329,925
Benefits Other	30,000	31,340	30,000	30,659	30,350
Benefit Retiree Expenses	49,300	137,000	50,533	43,290	52,554
Benefit Unemployment Insurance	8,400	6,904	8,400	8,620	9,240
Benefit UAL Pension	388,755	382,002	433,569	382,358	389,055
Benefit UAL OPEB	-	-	102,000	80,000	82,400
Capitalized Labor & Benefits Contra	(550,000)	(474,642)	(550,000)	(473,343)	(550,000)
Fees & Charges	119,385	91,188	158,055	108,538	191,095
Regulatory Compliance/Permits	34,200	123,569	81,015	38,562	85,065
District Events & Recognition	21,190	15,355	38,330	28,110	64,840
Maintenance/Licensing	129,632	136,139	135,932	62,416	147,110
Equipment Maintenance	80,200	59,058	88,542	83,322	103,125
Professional Development	71,420	57,473	99,290	59,524	114,819
Department Admin	47,200	44,066	16,000	66,880	23,200
Dues and Subscriptions	132,135	141,778	146,629	109,785	159,942
Gas & Oil	51,000	42,070	51,000	59,091	56,100
General Supplies	31,500	22,557	58,500	38,618	62,200
Insurance - Auto/Prop/Liab	75,000	140,751	85,000	36,912	89,250
Leasing/Equipment Rental	10,000	13,753	22,060	21,198	27,060
Other Agency Cost Reimbursement	5,000	4,891	5,000	5,000	5,000
Parts and Materials	45,000	197,973	55,000	238,540	55,000
Postage/Shipping/Freight	124,000	131,575	124,000	137,283	169,100
Rebates & Incentives	19,680	11,855	19,680	11,657	29,680
Telecom/Network	40,940	38,380	41,300	40,107	45,500
Tools & Equipment	51,700	44,462	61,700	57,356	110,050
Utilities	224,384	131,382	181,718	123,121	156,890
Bad Debt Expense	5,000	1,592	5,000	-	5,000
Support Services	1,040,799	594,287	1,936,129	936,320	1,899,992
Legal Services	94,000	207,557	300,000	153,923	300,000
Printing Services	36,500	15,768	40,200	9,850	36,950
Capitalized G&A Contra	-	(277,087)	-	(309,280)	-
Equipment CIP Contra Acct	-	(396,316)	-	(320,425)	-
Interest Expense	173,738	169,059	150,936	122,625	122,625
	<u>10,098,990</u>	<u>9,034,034</u>	<u>12,155,390</u>	<u>10,193,605</u>	<u>13,073,299</u>

CITRUS HEIGHTS WATER DISTRICT
 2019 CAPITAL PROJECTS BUDGET - SUMMARY BY PROJECT
 Adopted: December 05, 2018

Project Number	Description	2018 Adopted Budget	2018 Projected Expense	2019 Adopted Budget	2020 Projected Expense	Proposed Project Budget	Project Budget Amendment Request
C15-109	Blossom Hill Way 6" x 10" Interconnection w/ RV	25,477	-	27,777	-	27,777	2,300
C15-110	Crestmont Avenue 6" Interconnection w/ RV	22,850	-	24,288	-	24,288	1,438
C15-104	Technology Hardware and Software Improvements/Replacements	250,000	-	-	250,000	-	(250,000)
C16-134	Auburn Blvd - Rusch Park to Placer County Line	8,477	-	10,000	157,000	10,000	1,523
C17-101	Pleasant View Dr - Oak Av to Poppyfield Wy	521,010	521,010	180,890	-	701,900	180,890
C17-103	Operations Building Remodel	125,000	-	50,000	-	50,000	(75,000)
C17-104	Groundwater Well Property Acquisition (# 7, 8, 9 & 10)	890,000	430,000	460,000	-	890,000	-
C18-102	Thunderhead Circle	57,407	-	157,407	-	157,407	100,000
C18-103	Cologne Way	27,511	27,511	192,960	-	220,471	192,960
C18-104	Quiet Oak Lane	10,445	-	127,654	-	127,654	117,209
C18-105	Old Auburn Road - Daffodil Way & Wooddale Way	7,979	-	150,465	-	150,465	142,486
Encumbered Projects Total		1,946,157	978,521	1,381,441	664,500	2,359,962	413,805
C19-005	Annual Facilities Improvement	125,000	125,000	140,000	-	140,000	-
C19-003	Annual Fleet Improvements/Replacements	145,000	145,000	295,000	-	295,000	-
C19-004	Annual Technology Hardware and Software Improvements/Replacements	125,000	125,000	10,000	-	10,000	-
C19-010	Annual Water Main Pipeline Replacements	64,890	64,890	66,843	-	66,843	-
C19-011	Annual Water Valve Installations/Replacements	144,200	91,281	148,540	-	148,540	-
C19-012	Annual Water Service Connections (Replacements)	850,000	850,000	957,700	-	957,700	-
C19-013	Annual Water Meter Replacements	107,000	107,000	129,086	-	129,086	-
C19-014	Annual Fire Hydrants - Replacements / Upgrades / Infill / New	154,500	154,500	159,150	-	159,150	-
C19-020	Annual Groundwater Well Improvements	100,000	75,000	175,000	-	175,000	-
C19-040	Annual Other City Partnership Opportunities	300,000	100,000	100,000	-	100,000	-
C19-041	Annual Other Miscellaneous Infrastructure Projects	103,000	30,000	50,000	-	50,000	-
2019 New Annual Capital Total¹		1,815,590	1,737,671	2,081,319	-	2,081,319	-
C19-101	Robie Way 8" Main Replacement Project	-	-	26,846	233,669	26,846	-
C19-102	Patton Avenue - Watson Way to North	-	-	67,679	-	67,679	-
C19-103	Watson Way - Sherlock Way to Well Site	-	-	406,401	-	406,401	-
C19-104	Admiral Avenue Water Main Replacement	-	-	30,310	261,129	30,310	-
C19-105	Whyte Avenue and Langley Avenue Water Main Replacement Project	-	-	83,235	659,420	83,235	-
C19-106	Wells Avenue 8-inch (San Juan to Wells)	-	-	22,460	188,202	22,460	-
C19-107	Rowan Way 8" & 6" Water Main at Grady Drive	-	-	28,419	120,500	28,419	-
C19-108	6230 Sylvan Road - East Wall	-	-	250,000	-	250,000	-
2019 New Projects Total Budget		-	-	915,350	1,462,920	915,350	-
Totals		3,761,747	978,521	4,378,110	1,957,051	5,356,631	413,805

	Total Budget
Summary	
Prior Years Carry-Over Capital Project Total	1,946,157
Plus:	
Prior Years Projects Amendment Approval/(Savings)	413,805
2019 New Annual Capital Project Total	2,081,319
2019 New Capital Project Total	915,350
2019 Capital Project Total Budget Request	3,410,474
Total CIP Budget	\$ 5,356,631

¹ Prior Year Annual Projects are included for comparison purposes only as Annual Projects are completed on an annual basis

CITRUS HEIGHTS WATER DISTRICT
2019 RESERVE TRANSFER BUDGET SUMMARY

Reserves Transfers	2016 Acutal	2017 Actual	2018 Adopted	2019 Adopted
Rate Stabilization Reserve	100,000	100,000	100,000	66,000
Water Efficiency Reserve	75,000	75,000	50,000	-
Water Supply Reserve	100,000	100,000	1,150,000	400,000
Water Meter Replacement Reserve	725,000	300,000	300,000	200,000
Total	\$ 1,000,000	\$ 575,000	\$ 1,760,000	\$ 666,000