

EXHIBIT B. SWEETWATER SPRINGS WATER DISTRICT
OPERATING AND CAPITAL BUDGET, 2013-2014

		FY 11-12 FINAL (CASH)*	FY12-13 BUDGET	FY 12-13 Projected	FY 13-14 BUDGET	Difference FY14-FY13 Budgets	FY 13-14 Original notes
OPERATING BUDGET							
REVENUE							
OPERATING REVENUE							
	4031 - Water Bill Revenue						
	4031.1. - Capital Debt Reduction Charge	236,887	230,000	238,600	245,800	15,800	3% rate on projected
	4031.1. - Base Rate	1,279,036	1,248,930	1,293,290	1,332,100	83,170	separating out Base Rate Charge Revenue for future combination with CDRC
0.70	4031.1. - Water Usage	560,823	547,620	655,470	675,100	127,480	Based on 3% rate increase on projected 2012 sales; projected based on mid year, 70% of Mid Yr water use charges (9% increase in water sales at mid year). Varies with water use.
	Total OPERATING REVENUE	2,076,746	2,026,550	2,187,360	2,253,000	226,450	
NON-OPERATING REVENUE							
	4445 - Grant Proceeds	0	0	0	-	-	
	1700 - Interest	40,768	35,000	16,000	7,500	(27,500)	WestAmerica 776013 - Operations 776021 - Bldg Fund 776039 - Reserves 776211 - InHouse Constr.
	3600 - Construction New Services	5,177	4,000	4,000	5,000	1,000	
	3601 - Construction Service Upgrad	3,163	2,000	6,000	2,000	-	
	4032 - Rent	71,589	81,000	81,000	75,400	(5,600)	AT&T Mt. Jackson - get 2013 estimate AT&T Woodland - 6 mn @ 1800/mn Crystal - \$800/mn
	4040 - Miscellaneous Income	2,758	3,000	1,000	1,000	(2,000)	IMPAC returns So. Cty Credit
	4117 - SCWA Reimbursement	2,433	8,000	2,500	2,500	(5,500)	CUWCC membership dues reimburse: \$2500
	Total NON-OPERATING REVENUE	125,888	133,000	110,500	93,400	(39,600)	
Total Income		2,202,634	2,159,550	2,297,860	2,346,400	186,850	
EXPENSES							
OPERATING EXPENSES							
SALARY & BENEFITS							
	Salary						
	5910 - Wages	711,464	755,736	711,000	693,626	(62,110)	
	5912 - Overtime	23,646	30,270	27,000	30,772	502	
	5916 - On-Call Pay	25,885	33,090	29,200	33,090	0	
	5918 - Extra help - Contract	36,620	33,600	36,800	\$ 37,100	3,500	Meter reader (Dross)
	Total Salary	797,615	852,696	804,000	794,590	(58,106)	
	Benefits						
	5500 - Flex Spending	-33	0	0	-	-	
	5920 - Retirement	112,613	119,521	118,000	115,563	(3,958)	
	5922 - Payroll Taxes - Empl	14,467	14,420	11,200	14,021	(399)	
	5930 - Health/Dental/Vision/	118,333	133,702	125,000	143,762	10,060	
	5931 - Retiree health	2,640	2,760	2,760	17,324	14,564	Going to CERPT, full catchup
	5940 - Workers Comp Insura	23,450	25,049	34,000	25,746	697	
	Total Benefits	271,470	295,452	290,960	316,415	20,963	
	Total SALARY & BENEFITS	1,069,085	1,148,148	1,094,960	1,111,005	(37,143)	
SERVICES & SUPPLIES							
	Communications						
	6040-I - Internet service	1,579	1,800	1,800	1,800	-	Comcast -\$70/month: 840 GotoMyPC \$19.95/mo = \$240 Sonic.net \$143.7/Qtr. (A) = \$575
	6040-C - Cell Phones	3,055	2,720	2,720	2,900	180	Verizon - \$150/mo (F) = \$1800 Verizon \$75/mo (A) = \$900 Misc. parts/holders etc. - \$200 (F)
	6040-P - Pagers & Radios	1,094	850	850	850	-	Cook - \$53/mo (F) = \$636 Misc. parts/batteries = \$200 (F)
	6040-S - SCADA software maint.	725	0	0	-	-	
	6040-T - Telephones	14,932	15,400	15,400	16,500	1,100	Ans. Svc. \$150/mo = \$1800 Phones \$1,175/mo = \$14,100 Long distance \$45/mo = \$600
	Total Communications	21,385	20,770	20,770	22,050	1,280	
	Insurances						
	6101 - Gen. Liability	25,620	28,000	28,000	21,000	(7,000)	
	6102 - Auto/Equipment	7,635	8,000	8,000	14,000	6,000	
	Total Insurances	33,255	36,000	36,000	35,000	(1,000)	

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Maint/Rep - Office & Vehicles								
		6140 · Vehicle Maintenance	14,725	16,000	16,000	16,000	-	
		6151 · Office Maintenance	4,609	5,000	5,000	4,600	(400)	Alarm System - \$130/qr.= \$520 PacketFusion maint. contract - \$800/year The Compute Wizard - \$155/mo = \$1860/year The Computer Wizard - phone svcer - \$20/mo = \$240 Copy mach. maint - 550/yr Call One - \$400/yr Misc / Other - \$200
Total Maint/Rep - Office & Vehicles			19,334	21,000	21,000	20,600	(400)	
Maint/Repair - Facilities								
		6085 · Janitorial Services	6,581	5,200	7,600	7,850	2,650	Altech (office Janitorial): \$212/mo = \$2544 United Site Svces (port-o-lets): \$230/mo = \$2760 Sunrise Garbage \$1400 Sewer - GVTP (\$1100)
		6100 · SCADA System	0	2,780	2,780	5,000	2,220	SCADA Airtime - \$65/mo. = \$780
		6180 · Distribution System Repairs	41,612	45,000	52,000	52,000	7,000	
		6235 · Treatment Sys/Well Repairs	24,892	40,000	50,000	45,000	5,000	1 well rehab
		6143 · Generator Maintenance	3,584	0	3,040	3,200	3,200	
Total Maint/Repair - Facilities			76,669	92,980	115,420	113,050	20,070	
Miscellaneous Expenses								
		6280 · Memberships	7,808	8,700	8,700	9,020	320	USA \$150 AWWA \$420 CSDA \$4100 CUWCC \$3000 (reimbursed by SCWA) MR Chamber -\$50 RR Chamber - \$150 Cal Rural \$950 WCVWW \$200
		6303 · Claims	12,119	1,500	1,500	1,500	-	
		6593 · Governmental Fees	16,106	19,500	20,500	20,650	1,150	Maps \$50 Encroachment permit: \$800 CDPH \$14,000 HazMat permit \$1,200 Election costs: \$0
Total Miscellaneous Expenses			36,033	29,700	30,700	31,170	1,470	
Office Expense								
		6410 · Postage	15,490	16,000	16,000	16,000	-	Billing (2000 pieces @ \$.46 X 12 months) = \$11,040 Prop 218 mailing: 4000 X .46 = \$1,840 1 extra mailing: 3600 X .46 = \$1,656 Other mail
		6430 · Printing Expense	5,706	6,400	6,400	8,450	2,050	Return Envelopes \$950 Water Bills + Autopay \$2200 Doorhangers \$400 Turn Off Notices \$600 Letterhead \$250 CCRs \$600 Misc. Inserts \$250 Prop 218 notice: \$700 Checkblanks \$200 Flushing sched \$500 T-shirts \$700
		6461 · Office Supplies	3,791	4,000	5,200	4,000	-	Supplies \$3000 Plants/Landscaping \$150 Christmas Tree \$40 Christmas party \$400 Business lunches \$75 Paper products/coffee \$250
		6800 · Subscriptions/Legal	840	820	820	700	(120)	Press Democrat \$320 Legal Notices \$200 Sonoma West \$70 Safety Meeting Outlines \$85
		6890 · Computers/Software	3,069	1,600	1,600	2,800	1,200	Antivirus software (\$30X6) = \$200 Workstations for JK: \$1000 Misc \$400 FM Pro 12 (4 licenses) \$1200
		6579 · Furniture	0	500	500	500	-	Table for main office Locking file cabinet for Chris
Total Office Expense			28,896	29,320	30,520	32,450	3,130	

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		Operating Supplies						
		6300 - Chemicals	16,113	17,000	17,000	17,000	-	
		6880 - Tools and Equipment	4,573	5,000	6,500	6,000	1,000	Jackhammer: \$850 12" cutoff saw: \$800
		6881 - Safety Equipment	983	1,500	1,500	1,500	-	
		Total Operating Supplies	21,669	23,500	25,000	24,500	1,000	
		Professional Services						
		6083 - Laundry Service	3,188	3,400	3,400	3,400	-	Mission \$65/week = \$3380
		6514 - Lab/Testing Fees	8,786	13,000	13,000	13,000	-	
		6570 - Consultant Fees	9,184	1,300	2,200	3,300	2,000	IEDA \$2000 Computer Wizard (non-maintenance work) \$800 Misc. (John Thompson?) - \$500
		6590 - Engineering	659	4,000	4,000		(4,000)	
		6610 - Legal	22,414	20,000	34,000	28,000	8,000	Current situations are resolved, nothing on horizon. Fee increase
		6630 - Audit/Accounting	23,375	27,500	27,500	30,000	2,500	PAYCHEX \$175/mo = \$2100 Authorize.net \$55/mo = \$660 Auditor \$7,950 United Bank \$1000/mo = \$12,000 E-check fees = \$900 West America fees \$230/mo = \$2760 Pam Rones 1099 = \$350 County Accounting Fees = \$3100
		Total Professional Services	67,606	69,200	84,100	77,700	8,500	
		Rents & Leases						
		6820 - Equipment	1,344	3,400	3,400	3,300	(100)	Pitney Bowes Mail Machine \$327/qtr. = \$1308 (A) A-Action rents: \$2000
		6840 - Building & Warehouse	27,000	27,000	27,000	27,000	-	Building: \$1,000/month Warehouse \$450/month
		Total Rents & Leases	28,344	30,400	30,400	30,300	(100)	
		Transportation & Travel						
		7120 - Seminars & related tr	2,900	4,000	1,700	4,150	150	JK - \$250 LK and CMH - \$400 Field: \$3,500
		7201 - Vehicle Gas	24,064	26,500	26,500	26,500	-	Based in FY 2012-13 projected.
		7300 - Travel Reimbursemen	6,224	6,400	6,400	6,400	-	SM - \$50/mo = \$600 (A) KG \$400/mo = \$4800 (F) CMH/LK/JK \$80/mo = \$960 (A)
		Total Transportation & Travel	33,188	36,900	34,600	37,050	150	
		Uniforms						
		6021.1 - Boots	1,061	1,500	1,500	1,500	-	\$205 X 7 = \$1450
		6021.3 - T-shirts	1,021	1,200	1,200	1,200	-	
		6021.4 - Jackets	173	360	360	360	-	3 jackets
		Total Uniforms	2,255	3,060	3,060	3,060	-	
		Utilities						
		7320 - Electricity	88,088	90,000	90,000	90,000	-	Based on this year's projected.
		7321 - Propane	3,470	3,100	3,100	4,000	900	Based on this year's projected.
		Total Utilities	91,558	93,100	93,100	94,000	900	
		Total SERVICES & SUPPLIES	460,192	485,930	524,670	520,930	35,000	
		Total OPERATING EXPENSES	1,529,277	1,634,078	1,619,630	1,631,935	(2,143)	
		OPERATING SURPLUS/DEFICIT	\$673,357	\$525,472	\$678,230	\$714,465	\$ 188,993	
		FIXED ASSET EXPENDITURES						
		8517 - Field/Office equipment	5,613	5,000	4,500	1,000		Pipe locator
		8573 - Vehicles	0	0	0	-	-	No new vehicles this year.
		8511.1 - Tank/Facilities Sites	228	15,000	15,000	21,000	6,000	Park Ave. foundation: \$5,000, liner \$6,000 Lower Summit liner: \$6,000 Other: \$2,000, Replace MIOX Chlorine System at MRTP
		8511.6 - Leasehold Improvements	0			-	-	
		Total FIXED ASSET EXPENDITURES	5,841	20,000	19,500	22,000	2,000	
		TRANSFERS TO OTHER FUNDS						
		8620.7 - Tfers to CIRF for CDR Reve	236,900	230,000	238,600	245,800	15,800	
		8620.3 - Tfers to CIRF	240,000	220,000	370,000	390,000	170,000	Calculated off surplus/deficit
		8620.5 - Tfers to Building Fund	15,000	15,000	15,000	15,000	-	
		8620.2 - Tfers to In-House Constr	25,000	25,000	25,000	25,000	-	
		Total TRANSFERS TO OTHER FUNDS	516,900	490,000	648,600	675,800	185,800	
		DISASTER EXPENSE						

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	FY 11-12 FINAL (CASH)*	FY12-13 BUDGET	FY 12-13 Projected	FY 13-14 BUDGET	Difference FY14-FY13 Budgets	FY 13-14 Original notes
5141 - Disaster Wages - Staff	0	0	0	-	-	
7895 - Disaster Costs - Svces/Suppl	0	0	0	-	-	
Total DISASTER EXPENSE	0	0	0	0	0	
SURPLUS/DEFICIT	150,616	15,472	10,130	16,665	1,193	
CAPITAL BUDGET						
REVENUE/SOURCES OF FUNDS						
Annual Assessment - New Services	4,370	27,000	27,000	27,000	-	
Annual Assessment (County)	707,210	710,000	702,000	710,000	-	
Prior Year Assessment	18,596	40,000	37,192	40,000	-	
Capital Debt Reduction Charge	236,900	230,000	238,600	245,800	15,800	Transfer from Operations
Interest	36,339	25,000	23,600	25,000	-	
CDC Grants, CIP IV-B, Project 1	84,424	-	-	-	-	
CDC Grants, CIP IV-B, Project 2	108,513	-	-	-	-	
CDC Grants, CIP 2012	417,764	-	-	-	-	
Funds from Reserves	740,169	-	380,000	1,525,000	-	Funds from reserves needed to balance Capital Budget, Approximately \$0.8M is obligations for FY15
CDC Grants, CIP 2013	61,388	914,250	914,250	-	(914,250)	
Transfers to CIRF from Operations	240,000	220,000	370,000	390,000	170,000	result of higher water sales
Transfers to In-House Constr. from Oper	25,000	25,000	25,000	25,000	-	
TOTAL REVENUE	2,680,673	2,191,250	2,717,642	2,987,800	796,550	
EXPENSES						
DEBT PAYMENTS						
Gen. Obligation Bonds Payments	685,570	687,000	687,000	687,000	-	
State Loan Payments	170,172	170,300	170,300	170,300	-	
Private Placement Loan	234,013	234,014	234,014	234,014	-	
TOTAL DEBT PAYMENTS	1,089,755	1,091,314	1,091,314	1,091,314	-	
CIP IV-B, Project 1	739	-	-	-	-	
CIP IV-B, Project 2	56,435	-	(11,060)	-	-	Rio Vista Terrace costs plus settlement amount
2012 CIP	1,157,933	-	-	-	-	
2013 CIP	87,111	-	-	-	-	
2013 CIP Carryover	-	1,219,000	1,489,811	-	(1,219,000)	
2014 CIP Design and Construction Mgmt	-	-	106,000	138,036	138,036	
2014 CIP Construction	-	1,592,000	-	835,964	-	Design spent in 2013, construction obligated in May 2013, will be spent in 2014 as carryover, project change from 2013
2015 CIP Design and Construction Mgmt	-	-	-	178,149	-	2015 CIP design funds spent in 2014 CM in 2015 (\$101,665)
2015 CIP Construction	-	-	-	700,000	-	CIP 2015 construction contract awarded in 2014, funds spent in 2015
In-House Construction Projects	20,854	25,000	25,000	25,000	-	
Total Capital Expenses	1,323,072	2,836,000	1,609,751	1,877,149	(958,851)	
TOTAL EXPENSES	2,412,827	3,927,314	2,701,065	2,968,463	(958,851)	
SURPLUS/DEFICIT	267,846	-1,736,064	16,577	19,337	1,755,401	Added row for reserve funds needed for capital projects in the 2014 Budget
FUND AND LOAN BALANCES (EOY)						
DISTRICT RESERVES AND FUND AND LOAN BALANCES						
Operating Balance	200,000	200,000	200,000	200,000	-	
Budget Reserve (10% of Operating)	158,770	163,408	163,408	163,194	(214)	
Economic Reserve (15% of Operatin	238,155	245,112	245,112	244,790	(321)	
Debt Repayment Reserve (25% of D	238,155	272,829	272,829	272,829	-	
Capital Reserve	250,000	250,000	250,000	250,000	-	
Total District Policy	1,085,081	1,131,348	1,131,348	1,130,812	(536)	
TOTAL Reserves EOY	4,791,350	3,018,140	4,092,335	2,565,728	(452,412)	\$801,665 obligation for 2015 CIP
Reserves Above (below) Policy	3,706,269	1,886,792	2,960,987	1,434,916	(451,876)	
DISTRICT FUNDS						
CIRF	2,930,298	1,463,507	3,239,800	1,694,137	230,630	\$801,665 obligation for 2015 CIP, EOY CIRF should be approx \$2.4M
OPERATING RESERVE	225,000	409,270	403,928	407,984	(1,286)	
OPERATIONS	788,542	200,000	200,000	200,000	-	
CD	632,584	696,756	-	-	(696,756)	CD ended in October 2012 at approximately \$672,925, moved to CIRF
IN HOUSE CONSTRUCTION	109,076	102,757	102,757	102,757	-	
BUILDING	105,850	145,850	145,850	160,850	15,000	