

ATTACHMENT A. SWEETWATER SPRINGS WATER DISTRICT
OPERATING AND CAPITAL BUDGET, 2017-2018

FY 2017-18 OPERATING BUDGET								
			FY 15-16 FINAL (CASH)*	FY16-17 BUDGET	FY 16-17 Projected	FY 17-18 BUDGET	Difference FY18-FY17 Budgets	FY 2017-18
REVENUE								
OPERATING REVENUE								
	4031 - Water Bill Revenue							
	4031.1. - Capital Debt Reduction Ch	261,458	269,302	270,500	278,615	9,313	3% rate increase based on projected	
	4031.1. - Water Sales - Base Rate	1,457,538	1,480,664	1,484,000	1,528,520	47,856	3% rate increase based on projected	
	4031.1. - Water Sales - Usage Charges + Other	526,963	563,372	558,600	575,358	11,986	Flat sales, 3% increase based on projected	
	4031.1. - Total Water Sales	1,984,502	2,044,036	2,042,600	2,103,878	59,842		
	Total OPERATING REVENUE	2,245,959	2,313,338	2,313,100	2,382,493	69,155		
NON-OPERATING REVENUE								
	4445 - Grant Proceeds	0	0	0	-	-		
	1700 - Interest	9,142	7,500	9,000	8,000	500		
	3600 - Construction New Services	6,712	7,000	5,575	7,000	-		
	3601 - Construction Service Upgrades	100	2,000	3,240	2,000	-		
	4032 - Rent	99,219	94,346	98,000	98,600	4,254	Crystal \$1361/mo = \$16,322 AT&T \$6856/mo = \$82,272	
	4040 - Miscellaneous Income	8,891	1,500	600	1,500	-	USBank CC refunds So. Cty Credit	
	4117 - SCWA Reimbursement	2,495	2,500	2,500	2,500	-	CUWCC dues reimbursed thru 2019.	
	Total NON-OPERATING REVENUE	126,559	114,846	118,915	119,600	4,754		
	Total Income	2,372,518	2,428,184	2,432,015	2,502,093	73,909		
EXPENSES								
OPERATING EXPENSES								
SALARY & BENEFITS								
Salary								
	5910 - Wages	783,622	823,000	786,000	801,720	(21,280)	Union MOU includes retirement pay provisions	
	5912 - Overtime	28,379	34,400	33,200	33,200	(1,200)		
	5916 - On-Call Pay	33,428	37,700	33,000	33,100	(4,600)		
	5918 - Extra help - Contract	36,907	37,000	37,000	37,100	100		
	Total Salary	882,336	932,100	889,200	905,120	(26,980)		
Benefits								
	5500 - Flex Spending	-296	0	0	0	-		
	5920 - Retirement net EE share	85,337	84,460	85,000	65,100	(19,360)	employees pay employee share; ER Rate 8.418%; does not include UAL	
	5920.1 CalPERS UAL Payment				90,000		Total UAL payment; \$37,000 required	
	5922 - Payroll Taxes - Employer	15,548	16,329	15,000	15,300	(1,029)		
	5930 - Health/Dental/Vision/AFL	140,619	146,000	162,000	170,100	24,100		
	5931 - Retiree health	8,140	7,000	7,644	7,680	680	Includes contribution to CERBT	
	5940 - Workers Comp Insurance	31,838	36,000	45,125	47,000	11,000	Year 3 of high rates due to injuries	
	Total Benefits	281,186	289,789	314,769	395,180	105,391		
	Total SALARY & BENEFITS	1,163,522	1,221,889	1,203,969	1,300,300	78,411		
SERVICES & SUPPLIES								
Communications								
	6040-I - Internet service	1,778	1,850	1,950	2,350	500	Comcast -\$86.13/month: \$1034 GotoMyPC \$27.90/mo = \$334.80 Sonic.net \$47.90/mo (A) = \$575	
	6040-C - Cell Phones	4,417	4,050	4,050	4,050	-	Verizon \$65/mo: \$780 Misc parts/holders: \$200 Cell phone reimburse \$255/mo - \$3060	
	6040-P - Pagers & Radios	485	620	620	620	-	American Messaging \$35/mo: \$420 Misc. parts/batteries: \$200	

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		6040-T - Telephones	14,670	17,000	17,000	17,000	-	Ans. Service: \$2000 Phones: \$1,200/mo: \$14,400
		Total Communications	21,350	23,520	23,620	24,020	500	
		Insurances						
		6101 - Liability & Auto Ins.	32,175	32,200	31,000	33,000	800	
		Total Insurances	32,175	32,200	31,000	33,000	800	
		Maint/Rep - Office & Vehicles						
		6140 - Vehicle Maintenance	14,784	18,000	12,000	12,500	(5,500)	
		6151 - Office Maintenance	5,717	6,200	7,200	6,400	200	Alarm System - \$130/qtr. = \$520 PacketFusion maint. contract - \$1500/year The Compute Wizard - \$175/mo = \$2100/year Copy mach. maint - 1400/yr Call One - \$1000/yr, but \$200 for FY 2017-18 Landscaping - \$300/yr Misc / Other - \$250
		Total Maint/Rep - Office & Vehicles	20,501	24,200	19,200	18,900	(5,300)	
		Maint/Repair - Facilities						
		6085 - Janitorial Services	7,397	8,500	8,500	8,800	300	Altech (office Janitorial): \$212/mo = \$2544 United Site Svces (port-o-lets): \$260/mo = \$3120 Sunrise Garbage \$1600 Sewer - GVTP (\$1200)
		6100 - SCADA System	6,801	5,000	6,500	5,000	-	
		6180 - Distribution System Repairs	12,749	50,000	62,000	50,000	-	Not accounting for" In- House Const." off-set
		6235 - Treatment Sys/Well Repairs	53,319	45,000	36,000	45,000	-	estimating (1) well rehab
		6143 - Generator Maintenance	1,814	2,000	1,000	3,200	1,200	This will be a bi-annual maintenance year.
		Total Maint/Repair - Facilities	82,080	110,500	114,000	112,000	1,500	
		Miscellaneous Expenses						
		6280 - Memberships	10,076	10,400	10,400	10,800	400	USA \$165 AWWA \$420 CSDA \$6100 CUWCC \$2600 (reimbursed by SCWA) MR Chamber -\$50 RR Chamber - \$150 Cal Rural \$1100 WCWW \$200
		6303 - Claims	0	1,500	1,000	1,500	-	
		6593 - Governmental Fees	15,772	18,400	18,400	19,000	600	Elections costs: \$1,000 Notice of Determination \$230 Parcel List \$265 LAFCO \$6,700 Hazmat \$1200 Operator license fees \$400 System fees \$10,500
		Total Miscellaneous Expenses	25,848	30,300	29,800	31,300	1,000	
		Office Expense						
		6410 - Postage	11,403	16,000	18,200	16,000	-	Billing (2000 pieces @ \$.485 X 12 months) = \$11,650 Prop 218 mailing: 4000 X .485 = \$1,940 1 extra mailing: 3600 X .485 = \$1,750 Other mail

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		6430 - Printing Expense	4,666	7,500	7,000	7,500	-	Window Envelopes \$1100 Return Envelopes \$950 Water Bills + Autopay \$1500 Doorhangers \$400 Turn Off Notices \$600 Letterhead \$250 Misc. Inserts \$250 Prop 218 notice: \$700 Checkblanks \$200 Tagbooks \$700
		6461 - Office Supplies	5,734	4,000	4,000	4,100	100	Supplies \$3145 Plants/Landscaping \$150 Christmas Tree \$80 Christmas party \$400 Business lunches \$75 Paper products/coffee \$250
		6800 - Subscriptions/Legal Notices	759	1,100	1,100	1,100	-	Press Democrat \$320 Legal Notices \$400 Sonoma West \$70 Safety Meeting Outlines \$85
		6890 - Computers/Software	598	3,000	3,000	3,000	-	Antivirus software \$120 Cloud software \$70 Misc \$400 Quickbooks upgrade \$300 3 workstations - \$2000 (KG/LK/CMH)
		6579 - Furniture	487	500	-	500	-	
		Total Office Expense	23,647	32,100	33,300	32,200	100	
		Operating Supplies						
		6300 - Chemicals	10,370	18,500	18,500	18,500	-	
		6880 - Tools and Equipment	3,750	6,000	3,400	5,000	(1,000)	Pipe locator: \$1,000., Cut-off saw \$900.
		6881 - Safety Equipment	90	1,000	1,200	1,200	200	
		Total Operating Supplies	14,210	25,500	23,100	24,700	(800)	
		Professional Services						
		6083 - Laundry Service	2,207	3,000	3,500	3,000	-	Mission \$90/2 weeks = \$2340
		6514 - Lab/Testing Fees	13,392	15,000	14,000	14,000	(1,000)	
		6570 - Consultant Fees	16,900	18,000	18,000	18,000	-	IEDA \$12,500 Open Spatial (Mapping): \$4,200 Computer Wizard (non-maintenance work) \$800 Misc. (John Thompson?) -\$500
		6610 - Legal	12,053	20,000	15,000	20,000	-	
		6630 - Audit/Accounting	30,566	34,500	35,000	35,500	1,000	ADP \$55/2 weeks = \$1300 W-2s = \$80 Authorize.net \$500 Auditor \$8,500 Harbortouch \$18,000 E-check fees = \$1680 West America fees \$230/mo = \$2760 1099 = \$175 County Accounting Fees = \$700 GASB 68 prep = \$1,300
		Total Professional Services	75,118	90,500	85,500	90,500	-	
		Rents & Leases						
		6820 - Equipment	967	2,000	1,000	3,300	1,300	Postage machine \$1300 Action rents: \$2000
		6840 - Building & Warehouse	28,045	28,800	28,800	29,790	990	5% rent increase: \$2,482.50/mo = \$29,790
		Total Rents & Leases	29,012	30,800	29,800	33,090	2,290	
		Transportation & Travel						
		7120 - Seminars & related travel	702	2,650	2,500	2,650	-	JK - \$250 LK and CMH - \$400 Field: \$1500, GM - \$500
		7201 - Vehicle Gas	19,113	23,000	21,000	23,000	-	

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		7300 · Travel Reimbursements	5,606	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	25,421	32,050	29,900	32,050	-	
		Uniforms						
		6021.1 · Boots	991	1,500	1,500	1,500	-	\$205 X 7 = \$1450
		6021.3 · T-shirts	351	1,500	400	1,500	-	
		6021.4 · Jackets	0	240	240	240	-	2 jackets
		Total Uniforms	1,342	3,240	2,140	3,240	-	
		Utilities						
		7320 · Electricity	87,613	90,000	90,000	95,000	5,000	
		7321 · Propane	2,415	3,000	2,500	3,000	-	
		Total Utilities	90,028	93,000	92,500	98,000	5,000	
		Total SERVICES & SUPPLIES	440,732	527,910	513,860	533,000	5,090	
		Total OPERATING EXPENSES	1,604,254	1,749,799	1,717,829	1,833,300	83,501	
		OPERATING SURPLUS/DEFICIT	\$768,264	\$678,385	\$714,186	\$668,793	\$ (9,592)	
		FIXED ASSET EXPENDITURES						
		8517 · Field/Office equipment	3,327	-	0	-		
		8573 · Vehicles	30,366	45,000	39,333		(45,000)	no new vehicle
		8511.1 · Tank/Facilities Sites	28,940	22,000	22,000	22,000	-	Rio Nido Tank liner - \$12,000 Monte Rio Tanks access road rehab -\$10,000
		8511.6 · Leasehold Improvements	0	0	0	-	-	
		Total FIXED ASSET EXPENDITURES	62,633	67,000	61,333	22,000	(45,000)	
		TRANSFERS TO OTHER FUNDS						
		8620.7 · Tfers to CIRF for CDR Revenue	261,565	270,375	270,375	278,615	8,240	
		8620.3 · Tfers to CIRF - PY Surplus	0	0	50,392	-	-	
		8620.3 · Tfers to CIRF	320,000	330,000	290,000	320,000	(10,000)	
		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	621,565	640,375	650,767	638,615	(1,760)	
		SURPLUS/DEFICIT	84,066	-28,990	2,086	8,178	37,168	Error in math for revised - used actuals instead of projected for formulas

CAPITAL BUDGET								
REVENUE/SOURCES OF FUNDS								
	Annual Assessment - New Services	27,949	27,000	27,000	27,000	-		
	Annual Assessment (County)	722,085	710,000	710,000	710,000	-		
	Prior Year Assessment	25,447	40,000	40,000	40,000	-		
	Capital Debt Reduction Charge	261,565	269,302	270,500	278,615	9,313		
	Interest	8,367	8,000	8,000	8,000	-		
	USDA 2016 Bond				1,463,000			
	Transfers to CIRF from Operations	343,184	330,000	290,000	320,000	(10,000)		
	Transfers to In-House Constr. from Operatio	25,000	25,000	25,000	25,000	-		
	TOTAL REVENUE	1,413,597	1,409,302	1,370,500	2,871,615	1,462,313		
	EXPENSES							
	DEBT PAYMENTS							
	Gen. Obligation Bonds Payments	64,284	64,284	64,284	64,284	-		USDA refinance resolution
	Cap One Revenue Bond	567,492	566,508	566,508	566,508	-		
	State Loan Payments	170,172	252,068	252,068	146,438	(105,630)		paid off smaller State Loan in 2016
	Private Placement Loan	234,013	250,364	250,364	234,014	(16,350)		
	TOTAL DEBT PAYMENTS	1,035,961	1,133,224	1,133,224	1,011,244	(121,980)		
								1,463,000
	2016 CIP Design and Construction Mgmt	124,532	-					
	2016 CIP Construction	902,052	-					Construct Award amount plus enchrmt permit
	2017 CIP Design and Construction Mgmt	123,395	92,000	92,000				Design of 2017 CIP in FY16, CM in FY17 and will be carried over into FY18
	2017 CIP Construction	0	732,000	732,000				Contract award in FY17, most construction in FY18
	2018 CIP Non-Construction Expenses	0			215,000			Phases 2 and 3 of 2017 CIP Bond Exp (\$50,000) and CM and Inspection

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	2018 CIP Construction		0			1,248,000		Phases 2 and 3 of 2017 CIP
	El Bonita Well Valut Improvements			25,000	25,000			
	In-House Construction Projects		36,042	25,000	25,000	25,000	-	Increase in this vs 6180 in Operating Budget??
	Mapping Project			-			-	
	Total Capital Expenses		1,186,021	874,000	874,000	1,488,000	614,000	
	TOTAL EXPENSES		2,221,982	2,007,224	2,007,224	2,499,244	492,020	
	End of FY17 Accrual Expenses							Total Expenses = Accrual Expenses because no FY18 Obligation in FY17
	SURPLUS/DEFICIT		(808,385)	(597,922)	(636,724)	372,371	970,293	Deficit will be made up from District Reserves
	Net Capital Funding		436,702	222,088	214,362	380,549		Net Operating Revenues + Assessments +CDRC+Cap Interest-Total Debt Payments
FUND AND LOAN BALANCES (EOY)								
DISTRICT RESERVES AND FUND AND LOAN BALANCES								
	Operating Budget Cash Reserve		255,061	262,174	262,174	274,995	12,821	
	Operating Budget Reserve (10%+15% of Operating Exp)		425,102	436,956	436,956	458,325	21,369	
	Debt Repayment Reserve (25% of Debt pmt)		258,777	258,777	258,777	252,811	(5,966)	
	Capital Reserve		250,000	250,000	250,000	250,000	-	
	Total District Policy		1,188,940	1,207,906	1,207,907	1,236,131	28,225	
	TOTAL Reserves EOY		2,259,513	1,648,674	1,690,142	2,232,430	583,756	For FY18 adding State Loan Reserve Payment (1000)
	Reserves Above (below) Policy		1,070,573	440,768	482,235	996,299	555,531	
ACCRUAL TOTAL Reserves EOY								
	Accrual Reserves Above (below) Policy							No FY18 Obligations
								Ditto
DISTRICT FUNDS								
	CIRF (7106-0600)		(247,764)	(825,642)	(833,764)	(334,700)	490,942	
	OPERATING RESERVE (0300)		425,102	425,102	436,956	458,325	33,223	
	OPERATIONS (0100)		324,421	249,830	262,174	274,995	25,165	
	CAPITAL AND DEBT POLICY RESERVE (1100)		510,829	508,777	508,777	502,811	(5,966)	
	IN HOUSE CONSTRUCTION (0500)		93,525	104,315	104,315	104,315	-	
	BUILDING (0200)		180,850	198,850	198,850	213,850	15,000	
	CAP ONE AND CITIZENS BANK LOAN (1200)		802,112	802,112	802,112	802,112	-	
	FEDERAL LOANS AND BONDS (0400)		-	64,284	64,284	64,284	-	
	STATE LOANS (0700,0900)		170,438	146,438	146,438	146,438	-	
	STATE LOANS RESERVES (0800&1000)		171,370	146,739	146,739	146,739	-	