

Attachment A		Sweetwater Springs Water District FY 2019-2020 Operating and Capital Budget					
FY 2019-20 OPERATING BUDGET		FY 17-18 FINAL (CASH)*	FY18-19 BUDGET	FY 18-19 Projected	FY 19-20 BUDGET	Difference FY20-FY19 Budgets	FY 2019-20
REVENUE							
OPERATING REVENUE							
	4031 · Water Bill Revenue						
	4031.L · Capital Debt Reduction Charge	279,369	288,172	287,750	296,383	8,211	3% rate increase based on projected
	4031.L · Water Sales - Base Rate	1,550,404	1,557,162	1,596,916	1,644,824	87,662	3% rate increase based on projected
	4031.L · Water Sales - Usage Charges + Other	597,461	638,176	615,385	633,846	(4,330)	Flat sales, 3% increase based on projected
	4031.L · Total Water Sales	2,147,865	2,195,338	2,212,301	2,278,670	83,332	
Total OPERATING REVENUE		2,427,234	2,483,510	2,500,051	2,575,053	91,543	
NON-OPERATING REVENUE							
	4445 · Grant Proceeds	36,424	0	0	-	-	
	1700 · Interest	8,161	8,000	8,000	8,000	-	
	3600 · Construction New Services	8,235	7,000	6,700	7,000		
	3601 · Construction Service Upgrades	11,506	4,000	3,000	3,000		
	4032 · Rent	96,470	98,600	110,000	105,000	6,400	Crystal \$1361/mo = \$16,322 AT&T \$7400/mo = \$88,800 USBank CC refunds So. Cty Credit
	4040 · Miscellaneous Income	2,384	1,500	3,000	1,500	-	
	4117 · SCWA Reimbursement	0	2,500	2,745	-	(2,500)	CALWEP dues reimbursed thru 2019. Sonoma Water Contract under negotiation.
Total NON-OPERATING REVENUE		163,180	121,600	133,445	124,500	2,900	
Total Income		2,590,414	2,605,110	2,633,496	2,699,553	94,443	
EXPENSES							
OPERATING EXPENSES							
SALARY & BENEFITS							
	Salary						
	5910 · Wages	777,596	811,200	825,000	903,046	91,846	GM & AC full time.
	5912 · Overtime	28,256	34,120	33,900	34,307	187	
	5916 · On-Call Pay	34,590	34,950	35,000	34,950	-	
	5918 · Extra help - Contract	36,931	34,100	36,900	34,100	-	
	Total Salary	877,373	914,370	930,800	1,006,400	92,030	
	Benefits						
	5500 · Flex Spending	820	0	0	0	-	
	5920 · Retirement net EE share	64,100	75,281	70,000	95,927	20,646	Employees pay employee share; Unfunded L = \$37000; ER Rate 8.418% JK: ER Rate for FY 2019-20 is 9.680% for 2%@55; 6.985 for 2%@62
	5920 · Retirement UL	112,003	105,000	125,450	120,000	15,000	JK: Mandatory UL \$57000 + Suggested Extra pymnt \$63000 = \$120,000
	5922 · Payroll Taxes - Employer Paid	15,062	15,646	15,646	16,761	1,115	
	5930 · Health/Dental/Vision/AFLAC	186,420	190,000	190,000	237,000	47,000	
	5931 · Retiree health	7,698	7,680	7,900	7,680	-	Includes contribution to CERBT of \$3000; Per JK cost per retiree increased from 103% to 131%. Projected premiums will now be around \$37,000 projecting for estimated wage increases.
	5940 · Workers Comp Insurance	47,222	25,605	28,000	37,000	11,395	
	Total Benefits	433,325	419,212	436,996	514,368	95,156	
Total SALARY & BENEFITS		1,310,698	1,333,582	1,367,796	1,520,768	187,186	
SERVICES & SUPPLIES							
Communications							
	6040-I · Internet service	2,016	2,350	2,350	2,350	-	Comcast -\$86.13/month; \$1034 GotoMyPC \$47.90/mo = \$575 Sonic.net \$47.90/mo (A) = \$575
	6040-C · Cell Phones	4,076	4,050	4,200	4,900	850	Verizon \$65/mo; \$780, GM-\$600 Misc parts/holders: \$200 Cell phone reimburse \$275/mo - \$3300
	6040-P · Pagers & Radios	470	680	620	680	-	American Messaging \$40/mo; \$480
	6040-T · Telephones	16,671	18,000	18,000	22,900	4,900	Ans. Service: \$2500 AT&T Phones: \$1,400/mo;
	Total Communications	23,233	25,080	25,170	30,830	5,750	
Insurances							
	6101 · Liability & Auto Ins.	36,181	33,000	42,000	44,000	11,000	
	Total Insurances	36,181	33,000	42,000	44,000	11,000	
Maint/Rep - Office & Vehicles							
	6140 · Vehicle Maintenance	11,743	14,000	15,500	21,000	7,000	GM-\$6,000
	6151 · Office Maintenance	7,148	7,300	5,000	6,000	(1,300)	Alarm System - \$130/qtr.= \$520 SR Computers - \$195/mo =
	Total Maint/Rep - Office & Vehicles	18,891	21,300	20,500	27,000	5,700	
Maint/Repair - Facilities							
	6085 · Janitorial Services	6,373	9,445	8,800	8,800	(645)	Maria Reyes (office Janitorial): \$125/mo = \$1500
	6100 · SCADA System	3,201	5,000	6,000	5,000	-	
	6180 · Distribution System Repairs	25,369	40,000	50,000	50,000	10,000	
	6235 · Treatment Sys/Well Repairs	31,594	45,000	70,000	50,000	5,000	Well # 6 El Bonita rehab \$18,000.
	6143 · Generator Maintenance	6,836	1,000	1,000	1,000	-	Not a planned major maintenance year.
	Total Maint/Repair - Facilities	73,373	100,445	135,800	114,800	14,355	

			Miscellaneous Expenses									
			6280 · Memberships	11,082	11,500	12,000	12,020	520	USA \$700 AWWA \$420 CSDA \$6800			
			6303 · Claims	16,070	1,500	500	1,500	-				
			6593 · Governmental Fees	4,700	22,000	18,000	15,000	(7,000)	Elections costs: \$0 Notice of Determination \$230 Parcel List \$270 LAFCO \$6,700 Hazmat \$1300 Operator license fees \$400 System fees \$9000			
			Total Miscellaneous Expenses	31,852	35,000	30,500	28,520	(6,480)				
			Office Expense									
			6410 · Postage	15,744	16,000	16,000	17,000	1,000	Billing (2000 pieces @ \$.50 X 12 months) = \$12,000			
			6430 · Printing Expense	7,752	7,500	7,500	7,500	-	Window Envelopes \$1100 Return Envelopes \$800			
			6461 · Office Supplies	4,111	5,000	5,500	6,000	1,000	Supplies \$4000 Plants/Landscaping \$150			
			6800 · Subscriptions/Legal Notices	553	1,100	1,100	1,100	-	Press Democrat \$475 Legal Notices \$400			
			6890 · Computers/Software	1,560	2,500	1,700	2,500	-	Antivirus software \$60 Cloud software \$70			
			6579 · Furniture	844	500	500	-	(500)				
			Total Office Expense	30,564	32,600	32,300	34,100	1,500				
			Operating Supplies									
			6300 · Chemicals	11,979	20,000	18,500	20,000	-				
			6880 · Tools and Equipment	5,676	5,000	5,000	\$7,000.00	2,000	Leak listener \$3000 Mini Jack hammer \$450. Chain saw \$400.			
			6881 · Safety Equipment	1,262	1,200	2,200	1,200	-				
			Total Operating Supplies	18,917	26,200	25,700	28,200	2,000				
			Professional Services									
			6083 · Laundry Service	1,283	-	-	-	-				
			6514 · Lab/Testing Fees	11,611	12,500	13,500	12,500	-				
			6570 · Consultant Fees	17,000	18,000	45,000	58,000	40,000	Cost of Service Study: \$40,000 IEDA \$12,500 Open Spatial (Mapping): \$4,200			
			6610 · Legal	11,565	20,000	10,000	20,000	-				
			6630 · Audit/Accounting	38,832	39,000	42,000	42,000	3,000	ADP \$65/2 weeks = \$1300 W-2s = \$80			
			Total Professional Services	80,291	89,500	110,500	132,500	43,000				
			Rents & Leases									
			6820 · Equipment	1,409	3,300	3,300	3,300	-	Postage machine \$1300 Action rents: \$2000			
			6840 · Building & Warehouse	29,672	29,790	29,790	29,790	-	Rent: \$2,482.50/mo = \$29,790			
			Total Rents & Leases	31,081	33,090	33,090	33,090	-				
			Transportation & Travel									
			7120 · Seminars & related travel	473	2,650	2,650	3,650	1,000	JK - \$250, EF-\$1,000 LK and CMH - \$400			
			7201 · Vehicle Gas	18,367	20,000	18,000	20,000	-				
			7300 · Travel Reimbursements	5,428	6,400	6,400	7,400	1,000	GM-\$1,000 KG \$400/mo = \$4800 (F)			
			Total Transportation & Travel	24,268	29,050	27,050	31,050	2,000				
			Uniforms									
			6021.1 · Boots	1,320	1,500	1,500	1,500	-	\$225 X 7 = \$1450			
			6021.3 · T-shirts	1,694	1,800	1,700	1,800	-				
			6021.4 · Jackets	0	240	240	240	-	2 jackets			
			Total Uniforms	3,014	3,540	3,440	3,540	-				
			Utilities									
			7320 · Electricity	97,850	100,000	107,000	110,000	10,000				
			7321 · Propane	2,820	3,000	3,000	3,000	-				
			Total Utilities	100,670	103,000	110,000	113,000	10,000				
			Total SERVICES & SUPPLIES	472,335	531,805	596,050	620,630	88,825				
			Total OPERATING EXPENSES	1,783,033	1,865,387	1,963,846	2,141,398	276,011				
			OPERATING SURPLUS/DEFICIT	\$807,381	\$739,723	\$669,650	\$558,155	\$ (181,568)				
			FIXED ASSET EXPENDITURES									
			8517 · Field/Office equipment	500	-	0	-	-				
			8573 · Vehicles	0	50,000	47,000	-	(50,000)				
			8511.1 · Tank/Facilities Sites	60,723	-	0	24,000	24,000	Harrison Rd reinforcement \$12,000. Park Ave roof \$12,000.			
			8511.6 · Leasehold Improvements	0	0	0	-	-				
			Total FIXED ASSET EXPENDITURES	61,223	50,000	47,000	24,000	(26,000)				
			TRANSFERS TO OTHER FUNDS									
			8620.7 · Tfers to CIRF for CDR Revenue	278,615	288,172	288,172	296,383	8,211				
			8620.3 · Tfers to CIRF - PY Surplus	0	0	0	-	-				
			8620.3 · Tfers to CIRF	320,000	360,000	290,000	190,000	(170,000)				
			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	638,615	688,172	618,172	526,383	(161,789)				
			SURPLUS/DEFICIT	107,543	1,551	4,478	7,772	6,221				

CAPITAL BUDGET												
REVENUE/SOURCES OF FUNDS												
	Annual Assessment - New Services		15,764	27,000	27,000	27,000	-					
	Annual Assessment (County)		726,080	710,000	710,000	710,000	-					
	Prior Year Assessment		22,709	40,000	40,000	40,000	-					
	Capital Debt Reduction Charge		278,615	288,172	288,172	296,383	8,211					
	Interest		17,075	15,000	25,000	25,000	10,000					
	Guernewood Park Modeling Funds		41,800	-	-	-	-					
	Transfer from Reserves		435,000									
	USDA 2018 Bond				1,535,000	0					Bond closed in Spring	
	Transfers to CIRF from Operations		320,000	360,000	290,000	190,000	(170,000)					
	Transfers to In-House Constr. from Operations		25,000	25,000	25,000	25,000	-					
	TOTAL REVENUE		1,882,043	1,465,172	2,940,172	1,313,383	(151,789)					
EXPENSES												
DEBT PAYMENTS												
	Gen. Obligation Bonds Payments		65,783	64,284	79,752	98,821	34,537				2015 GO Bond Refi: \$64284.91 2018 GO Bond: \$34,535.70	
	Cap One Revenue Bond		564,344	563,194	563,194	566,558	3,364					
	State Loan Payments		146,618	146,619	146,619	146,619	-					
	Private Placement Loan		234,013	225,045	225,045	216,062	(8,983)					
	TOTAL DEBT PAYMENTS		1,010,758	999,142	1,014,610	1,028,060	28,918					
	2017 CIP Design and Construction Mgmt		104,917	-								
	2017 CIP Construction		659,940	-								
	2018 CIP Design and Construction Mgmt		36,823		100,692							
	2018 CIP Construction		0		932,519							
	2019 CIP			250,000								
	Guernewood Park Modeling Expense		39,284									
	In-House Construction Projects		25,775	25,000	25,000	25,000	25,000					
	(Total Capital Expenses)		866,739	275,000	1,058,210	25,000	(250,000)					
	TOTAL EXPENSES		1,877,497	1,274,142	2,072,820	1,053,060	(221,082)					
	SURPLUS/DEFICIT		4,546	191,030	867,352	260,323	69,293					
	Net Capital Funding		477,028	442,581	370,040	268,095					Sum of the operating budget surplus, annual assessments, CIRF, CDRC, and capital interest minus total debt payments.	
FUND AND LOAN BALANCES (EOY)												
DISTRICT RESERVES AND FUND AND LOAN BALANCES												
	Operating Budget Cash Reserve		123,508	279,808	279,808	321,210	41,402					
	Operating Budget Reserve (10%+15% of Operating Exp)		96,475	466,347	466,347	535,350	69,003					
	Debt Repayment Reserve (25% of Debt pmt)		102,315	249,786	249,786	257,015	7,230					
	Capital Reserve		250,000	250,000	250,000	250,000	-					
	Total District Policy		773,243	1,245,940	1,245,940	1,363,574	117,634					
	TOTAL Reserves EOY		2,314,663	2,410,774	3,186,493	3,454,587	1,043,813					
	Reserves Above (below) Policy		1,541,419	1,164,834	1,940,552	2,091,013	926,179					
DISTRICT FUNDS												
	CIRF (7106-0600)		266,474	100,000	886,837	1,022,298	922,298					
	OPERATING RESERVE (0300)		123,508	279,808	466,347	321,210	41,402					
	OPERATIONS (0100)		96,475	274,995	279,808	535,350	260,355					
	CAPITAL AND DEBT POLICY RESERVE (1100)		102,315	475,027	499,786	507,015	31,989					
	IN HOUSE CONSTRUCTION (0500)		75,982	79,315	79,315	79,315	-					
	BUILDING (0200)		10,850	25,850	25,850	40,850	15,000					
	CAP ONE AND CITIZENS BANK LOAN (1200)		791,250	802,112	802,112	802,112	-					
	FEDERAL LOANS AND BONDS (0400)		500,000	-	-	-	-					
	STATE LOANS (0700,0900)		146,863	146,438	146,438	146,438	-					
	STATE LOANS RESERVES (0800&1000)		-	-	-	-	-					
	PARS*		200,945	200,000	200,000	208,000	8,000	4% return				