

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
WATER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>REVENUES - WATER</b>		
RESIDENTIAL INCOME-W	387,415	422,051
COMMERCIAL INCOME-W	285,000	318,389
OTHER BILLED INCOME-W	1,000	1,000
SERVICE CHARGE INCOME-W	2,000	2,000
COMPUTER GENERATED LATE FEE-W	3,800	3,800
GAIN/LOSS ON SALE OF ASSET-W	0	0
INTEREST INCOME-W	1,000	1,000
<b>TOTAL REVENUES - WATER</b>	<b>680,215</b>	<b>748,240</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>LABOR EXPENSES - WATER</b>		
HEALTH INSURANCE-W	38,000	52,700
PERS RETIREMENT-W	28,900	29,767
SOCIAL SECURITY TAXES-W	12,000	12,360
UNEMPLOYMENT INSURANCE-W	200	206
WAGES & SALARIES PRODUCTION-W	140,000	144,200
OVERTIME PAID-W	8,600	5,000
SICK PAY-W	6,200	6,386
VACATION PAY-W	5,600	6,000
COMP TIME TAKEN-W	100	103
STAND BY TIME PAID-W	4,300	5,680
WORKERS COMP-W	4,000	4,120
<b>TOTAL LABOR EXPENSES - WATER</b>	<b>247,900</b>	<b>266,522</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
WATER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - WATER G&amp;A</b>		
AUDIT-W	6,316	6,505
ADVERTISING-W	400	412
BANK FEES-W	100	103
DUES, FEES, & SUBSCRIPTIONS-W	13,000	13,390
ENGINEERING FEES-W	5,000	5,150
INTEREST EXPENSE-W	30	31
LEGAL EXPENSE-W	1,500	1,545
LIABILITY INSURANCE-W	9,700	9,991
OFFICE SUPPLIES-W	14,500	14,935
OFFICE EQUIPMENT LEASE-W	800	824
OUTSIDE SERVICES-W	6,000	6,180
PERMITS & FEES-W	0	6,600
PROFESSIONAL FEES-W	10,000	10,300
SEMINARS & EDUCATION-W	3,500	3,605
PENALTIES & FINES-W	500	515
<b>TOTAL WATER G&amp;A EXPENSES</b>	<b>71,346</b>	<b>80,086</b>

**BURNEY WATER DISTRICT  
 FY14/15 FINAL BUDGET  
 WATER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - O&amp;M</b>		
CHEMICALS-W	0	0
GAS,FUEL & OIL-W	8,000	8,240
LAB SUPPLIES-W	0	0
MEALS EXPENSE-W	300	309
OPERATING EXPENSE-W	13,000	14,519
PG&E PUMPING COSTS-W	160,000	164,800
PG&E OFFICE UTILITIES-W	3,000	3,090
RENTAL OF EQUIPMENT-W	1,000	1,030
REPAIRS/MAINT BLDG-W	5,000	5,150
REPAIRS/MAINT EQUIP-W	3,500	3,605
REPAIRS/MAINT INFRAST-W	50,000	51,500
TOOLS-W	4,500	4,635
TELEPHONE-W	4,000	4,120
TESTING EXPENSE-W	2,300	2,369
TRAVEL EXPENSE-W	2,000	2,060
VEHICLE REPAIRS & MAINT-W	6,100	6,283
<b>TOTAL WATER O&amp;M EXPENSES</b>	<b>262,700</b>	<b>271,710</b>
DEPRECIATION EXPENSE-W	95,537	96,349
<b>TOTAL GENERAL EXPENSES</b>	<b>429,583</b>	<b>448,145</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	<b>680,215</b>	<b>748,240</b>
<b>TOTAL LABOR EXPENSES</b>	<b>247,900</b>	<b>266,522</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>429,583</b>	<b>448,145</b>
<b>NET INCOME (LOSS)</b>	<b>2,732</b>	<b>33,573</b>

**BURNEY WATER DISTRICT  
 FY 14/15 FINAL BUDGET  
 WATER CAPITAL BUDGET**

<b>CAPITAL OUTLAYS</b>	<b>2014/2015 FINAL BUDGET</b>
NEW CAPITAL FACILITIES	
No Projects	0
RENEWAL AND REPLACEMENT FACILITIES	
Booster Pump Station	499,500
Repair Front Enterence Concrete	5,000
Replace Office Carpet	5,000
FLEET	
Replace Service Truck 2015	15,000
OFFICE EQUIPMENT	
Front Office Ergo Workstations	25,000
<b>TOTAL CAPITAL OUTLAYS</b>	<b>549,500</b>

**BURNEY WATER DISTRICT  
FY 14/15 FINAL BUDGET  
WATER CAPITAL BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>CAPITAL SOURCES</b>	
Bond/Loan Proceeds	499,500
Draw from #496 - Water Capital Improvemnets Reserve 98,107	0
Draw from #492 - Water Operating Reserve 101,987	0
Draw from #494 - Equipment Replacement Reserve 55,972	0
Contributions/Connection Fees	15,792
Grant Funds	0
Draw from Working Capital (other savings account)	34,208
<b>TOTAL CAPITAL SOURCES</b>	<b>549,500</b>
<b>NET CAPITAL OUTLAYS</b>	<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>DEBT SERVICE</b>	
Debt Service on USDA RD Loan	22,491
Debt Reserve Account for USDA RD Loan - 10% of Annual Payment	2,249
USDA RD Short-Lives Assets Reserve Account	2,000
<b>TOTAL DEBT SERVICE</b>	<b>26,740</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL CAPITAL OUTLAYS</b>	<b>549,500</b>
<b>TOTAL CAPITAL SOURCES</b>	<b>549500</b>
<b>TOTAL DEBT SERVICE</b>	<b>26740</b>
<b>NET INCOME (LOSS)</b>	<b>(26,740)</b>

**BURNEY WATER DISTRICT  
FY 14/15 FINAL BUDGET  
WATER RESERVES BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR OPERATIONS AND MAINTENANCE</b>	
Deposit to #492 - Water Operating Reserve	13,391
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start of Fiscal Year	101,987
Target Balance	150,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR EQUIPMENT REPLACEMENT</b>	
Deposit to #494 - Equipment Replacement Reserve	13,391
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start of Fiscal Year	55,972
Target Balance	75,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR CAPITAL IMPROVEMENTS</b>	
Deposit to #496 - Water Capital Improvements Reserve	13,391
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start of Fiscal Year	98,107
Target Balance	150,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR DEBT SERVICE</b>	
Deposit to Debt Service Reserve	4,294
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start of Fiscal Year	0
Target Balance	4,294

	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL ANNUAL WATER RESERVE INSTALLMENTS</b>	44,467
<b>TOTAL BALANCE AT START OF FISCAL YEAR</b>	256,066
<b>TOTAL TARGET BALANCE</b>	379,294

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
SEWER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>REVENUES - SEWER</b>		
RESIDENTIAL INCOME-S	361,000	457,624
COMMERCIAL INCOME-S	96,000	114,406
OTHER BILLED INCOME-S	50	50
SERVICE CHARGE INCOME-S	2,800	2,800
COMPUTER GENERATED LATE FEE-S	3,800	3,800
GAIN/LOFF ON SALE OF ASSETS-S	0	0
INTEREST INCOME-S	1,500	1,500
<b>TOTAL REVENUES - SEWER</b>	<b>465,150</b>	<b>580,180</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>LABOR EXPENSES - SEWER</b>		
PERS RETIREMENT-S	22,000	22,660
HEALTH INSURANCE-S	25,000	25,750
UNEMPLOYMENT INSURANCE-S	200	206
WAGES & SALARIES PRODUCTION-S	120,000	123,600
SOCIAL SECURITY-S	12,000	12,360
OVERTIME PAID-S	7,400	7,622
SICK PAY-S	5,500	5,665
VACATION PAY-S	5,000	5,150
COMP TIME TAKEN-S	150	155
STAND BY TIME PAID-S	3,950	4,069
WORKERS COMP-S	3,700	3,811
<b>TOTAL LABOR EXPENSES - SEWER</b>	<b>204,900</b>	<b>211,048</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
SEWER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - SEWER G&amp;A</b>		
AUDIT-S	4,024	4,145
ADVERTISING-S	400	412
BANK FEES-S	0	0
DUES, FEES & SUBSCRIPTIONS-S	20,000	20,600
ENGINEERING FEES-S	600	618
LEGAL EXPENSE-S	1,700	1,751
LIABILITY INSURANCE	10,000	10,300
OFFICE SUPPLIES-S	12,000	12,360
OFFICE EQUIPMENT LEASE-S	0	0
PERMITS & FEES	0	17,100
PROFESSIONAL FEES-S	13,800	14,214
SEMINARS & EDUCATION-S	2,000	2,060
PENALTIES & FINES	500	515
<b>TOTAL SEWER G&amp;A EXPENSES</b>	<b>65,024</b>	<b>84,075</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
SEWER BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - SEWER O&amp;M</b>		
CHEMICALS-S	1,000	1,030
GAS,FUEL & OIL-S	8,000	8,240
LAB SUPPLIES-S	3,000	3,090
MEALS EXPENSE-S	500	515
OPERATING EXPENSE-S	13,600	14,008
PG&E PUMPING COSTS-S	70,000	72,100
PG&E OFFICE UTILITIES-S	3,000	3,090
RENTAL OF EQUIPMENT-S	1,600	1,648
REPAIRS/MAINT BLDG-S	5,000	5,150
REPAIRS/MAINT EQUIP-S	10,000	10,300
REPAIRS/MAINT INFRAST-S	2,000	2,060
SLUDGE DISPOSAL-S	5,000	5,150
TOOLS-S	500	515
TELEPHONE-S	4,500	4,635
TESTING EXPENSE-S	2,000	2,060
TRAVEL EXPENSE-S	1,000	1,030
VEHICLE REPAIRS & MAINT-S	3,900	4,017
<b>TOTAL SEWER O&amp;M EXPENSES</b>	<b>134,600</b>	<b>138,638</b>
DEPRECIATION EXPENSE-S	86,290	86,469
<b>TOTAL GENERAL EXPENSES</b>	<b>285,914</b>	<b>309,182</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	465,150	580,180
<b>TOTAL LABOR EXPENSES</b>	204,900	211,048
<b>TOTAL GENERAL EXPENSES</b>	285,914	309,182
<b>NET INCOME (LOSS)</b>	<b>(25,664)</b>	<b>59,950</b>

**BURNEY WATER DISTRICT  
FY 14/15 FINAL BUDGET  
SEWER CAPITAL BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>CAPITAL OUTLAYS</b>	
NEW CAPITAL FACILITIES	
No Projects	0
RENEWAL AND REPLACEMENT FACILITIES	
Sludge Dredging	243,800
Main Lift Station - Third Pump Replacement	15,000
WWTP Office Repair - Roof, Siding, Paint	20,000
WWTP Sludge Pond Supernatant Pump Replacement and Installation	2,000
FLEET	
Replace Service Truck 2014	15,000
OFFICE EQUIPMENT	
Front Office Ergo Workstations	25,000
<b>TOTAL CAPITAL OUTLAYS</b>	<b>320,800</b>

		<b>2014/2015 FINAL BUDGET</b>
<b>CAPITAL SOURCES</b>		
Bond/Loan Proceeds		0
Draw from #498 - Sewer Capital Improvements Reserve	109,025	109,025
Draw from #493 - Sewer Operating Reserve	123,285	123,285
Draw from #494 - Equipment Replacement Reserve	55,997	55,997
Contributions/Connection Fees		15,792
Grant Funds		0
Draw From Working Capital (other savings accounts)		16,701
<b>TOTAL CAPITAL SOURCES</b>		<b>320,800</b>
<b>NET CAPITAL OUTLAYS</b>		<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>DEBT SERVICE</b>	
Reserve for Debt Service Interest	0
Interest	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
TOTAL REVENUES	320,800
TOTAL CAPITAL SOURCES	320,800
TOTAL DEBT SERVICE	0
<b>NET INCOME (LOSS)</b>	<b>0</b>

**BURNEY WATER DISTRICT  
FY 14/15 FINAL BUDGET  
SEWER CAPITAL BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR OPERATIONS AND MAINTENANCE</b>	
Deposit to #493 - Sewer Operating Reserve	25,684
Withdrawal (Add to Capital Sources in Water Capital Budget)	123,285
Balance at Start of Fiscal Year	123,285
Target Balance	150,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR EQUIPMENT REPLACEMENT</b>	
Deposit to #494 - Equipment Replacement Reserve	25,683
Withdrawal (Add to Capital Sources in Water Capital Budget)	55,972
Balance at Start of Fiscal Year	55,972
Target Balance	75,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR CAPITAL IMPROVEMENTS</b>	
Deposit to #496 - Sewer Capital Improvements Reserve	25,683
Withdrawal (Add to Capital Sources in Water Capital Budget)	109,025
Balance at Start of Fiscal Year	109,025
Target Balance	150,000

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR DEBT SERVICE</b>	
Deposit to Debt Service Reserve	0
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start of Fiscal Year	0
Target Balance	0

	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL ANNUAL SEWER RESERVE INSTALLMENTS</b>	77,050
<b>TOTAL BALANCE AT START OF FISCAL YEAR</b>	288,282
<b>TOTAL TARGET BALANCE</b>	375,000

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
POOL BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>REVENUES - POOL</b>		
RESIDENTIAL INCOME-P	82,800	83,200
COMMERCIAL INCOME-P	11,200	11,400
GRANT MONEY-P	0	0
SWIMMING LESSONS	5,000	9,000
TRAINING CLASSES	0	0
SPECIAL SWIM FUNCTIONS	0	0
MOMMY & ME	250	300
LITTLE SWIMMERS	25	25
NIGHT SWIM	400	600
GATE FEES-P	2,250	2,600
POOL PASS PURCHASES	1,100	1,200
VENDING INCOME-P	200	240
REPLACEMENT PASSES-P	50	0
AQUATIC PASS	3,000	4,300
POOL DONATIONS	0	0
POOL RENTAL FEES	625	1,900
MISCELLANEOUS INCOME-P		0
SERVICE CHARGE INCOME-P	0	0
COMPUTER GENERATED LATE FEE-P	0	3,800
INTEREST INCOME-P	400	400
<b>TOTAL REVENUES - POOL</b>	<b>107,300</b>	<b>118,965</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
POOL BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>LABOR EXPENSES - POOL</b>		
UNEMPLOYMENT INSURANCE-P	1,500	0
WAGES & SALARIES PRODUCTION-P	30,000	45,000
SOCIAL SECURITY-P	3,100	4,000
OVERTIME PAID-P	2,500	1,500
WORKERS COMP-P	1,000	2,000
<b>TOTAL LABOR EXPENSES - POOL</b>	<b>38,100</b>	<b>52,500</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - POOL G&amp;A</b>		
AUDIT-P	1,060	1,100
ADVERTISING-P	300	300
DUES, FEES, & SUBSCRIPTIONS-P	250	300
LEGAL EXPENSE-P	0	0
LIABILITY INSURANCE-P	10,000	3,000
OFFICE SUPPLIES-P	700	500
PERMITS/FEES-P	465	500
SEMINARS & EDUCATION-P	300	300
<b>TOTAL POOL G&amp;A EXPENSES</b>	<b>13,075</b>	<b>6,000</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
POOL BUDGET**

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>GENERAL EXPENSES - POOL O&amp;M</b>		
CHEMICALS-P	5,000	5,500
LAB SUPPLIES-P	50	50
OPERATING EXPENSE-P	1,000	2,800
PG&E POOL UTILITIES	10,000	15,500
RENTAL OF EQUIPMENT-P	500	500
REPAIRS/MAINT BLDG-P	1,000	1,800
REPAIRS/MAINT EQUIP-P	1,000	1,000
REPAIRS/MAINT INFRAS-T-P	1,000	2,500
TELEPHONE-P	100	100
TOOLS-P	0	200
<b>TOTAL POOL O&amp;M EXPENSES</b>	<b>19,650</b>	<b>29,950</b>
DEPRECIATION EXPENSE-P	33,859	30,800
<b>TOTAL GENERAL EXPENSES</b>	<b>66,584</b>	<b>66,750</b>

	<b>2013/2014 FINAL BUDGET</b>	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	<b>107,300</b>	<b>118,965</b>
<b>TOTAL LABOR EXPENSES</b>	<b>38,100</b>	<b>52,500</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>66,584</b>	<b>66,750</b>
<b>NET INCOME (LOSS)</b>	<b>2,616</b>	<b>(285)</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
POOL CAPITAL BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>CAPITAL OUTLAYS</b>	
NEW CAPITAL FACILITIES	
No Projects	0
RENEWAL AND REPLACEMENT FACILITIES	
No Projects	0
FLEET	
No Projects	0
OFFICE EQUIPMENT	
No Projects	0
<b>TOTAL CAPITAL OUTLAYS</b>	<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>CAPITAL SOURCES</b>	
Bond/Loan Proceeds	0
Draw from #495 - Swimming Pool Reserve	84,131
Contributions/Connection Fees	0
Grant Funds	0
Draw From Working Capital (other savings accounts)	0
<b>TOTAL CAPITAL SOURCES</b>	<b>0</b>
<b>NET CAPITAL OUTLAYS</b>	<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>DEBT SERVICE</b>	
Deposit to Debt Service Reserve	0
Withdrawal (Add to Capital Sources in Water Capital Budget)	0
Balance at Start Fiscal Year	0
Target Balance	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>

	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL CAPITAL OUTLAYS</b>	<b>0</b>
<b>TOTAL CAPITAL SOURCES</b>	<b>0</b>
<b>TOTAL DEBT SERVICE</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>0</b>

**BURNEY WATER DISTRICT  
FY14/15 FINAL BUDGET  
POOL RESERVE BUDGET**

	<b>2014/2015 FINAL BUDGET</b>
<b>RESERVE FOR OPERATIONS AND MAINTENANCE</b>	
Deposit to #495 - Swimming Pool Reserve	5,715
Withdrawal (Add to Capital Sources in Pool Capital Budget)	0
Balance at Start of Fiscal Year	84,131
Target Balance	100,000

	<b>2014/2015 FINAL BUDGET</b>
<b>TOTAL ANNUAL POOL RESERVE INSTALLMENTS</b>	5,715
<b>TOTAL BALANCE AT START OF FISCAL YEAR</b>	84,131
<b>TOTAL TARGET BALANCE</b>	100,000