

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
SUMMARY BUDGET**

<b>REVENUES</b>	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>	<b>% OF PREV YEAR</b>
RESIDENTIAL INCOME	720,023	720,500	100
COMMERCIAL INCOME	358,293	358,600	100
SWIMMING LESSONS	6,295	3,400	54
TRAINING CLASSES	0	0	0
MOMMY & ME	375	300	80
LITTLE SWIMMERS	0	50	0
NIGHT SWIM	316	300	95
SPECIAL SWIM FUNCTIONS	0	0	0
GATE FEES-P	1,881	1,800	96
POOL PASS PURCHASES	1,040	1,000	96
VENDING INCOME-P	0	50	0
REPLACEMENT PASSES-P	50	50	100
AQUATIC PASS	2,980	2,900	97
POOL DONATIONS	470	0	0
GRANT MONEY-P	17,500	0	0
POOL RENTAL FEES	1,591	1,500	94
COMPUTER GENERATED LATE FEE	11,420	11,400	100
OTHER BILLED INCOME	6,983	7,050	101
SERVICE CHARGE INCOME	6,376	6,300	99
INTEREST INCOME	3,526	3,700	105
<b>TOTAL REVENUES</b>	<b>1,139,119</b>	<b>1,118,900</b>	<b>98</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
SUMMARY BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>	<b>% OF PREV YEAR</b>
<b>LABOR EXPENSES</b>			
WAGES & SALARIES PRODUCTION	256,695	300,000	117
OVERTIME PAID	22,738	18,900	83
SICK PAY	11,390	11,700	103
VACATION PAY	10,706	10,600	99
COMP TIME TAKEN	189	250	132
STAND BY TIME PAID	8,200	8,250	101
RESERVE FOR DEBT SERVICE	49,830	51,100	103
HEALTH INSURANCE	53,940	51,900	96
WORKERS COMP	8,478	8,200	97
UNEMPLOYMENT INSURANCE	1,924	1,900	99
SOCIAL SECURITY TAXES	23,303	28,000	120
<b>TOTAL LABOR EXPENSES</b>	<b>447,393</b>	<b>490,800</b>	<b>110</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>	<b>% OF PREV YEAR</b>
<b>GENERAL EXPENSES - G&amp;A</b>			
AUDIT	12,700	11,200	88
ADVERTISING	957	1,100	115
BANK FEES	0	125	0
DUES, FEES, & SUBSCRIPTIONS	11,313	12,200	108
ENGINEERING FEES	7,048	5,600	79
INTEREST EXPENSE	28	30	107
LEGAL EXPENSE	3,040	3,200	105
LIABILITY INSURANCE	29,430	29,700	101
OFFICE EXPENSE	30,744	32,400	105
OFFICE EQUIPMENT LEASE	3,582	1,800	50
PROFESSIONAL FEES	28,102	23,800	85
SEMINARS & EDUCATION	2,074	6,000	289
PENALTIES & FINES	470	1,000	213
<b>TOTAL G&amp;A EXPENSES</b>	<b>129,488</b>	<b>128,155</b>	<b>99</b>

**BURNEY WATER DISTRICT  
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SUMMARY BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>	<b>% OF PREV YEAR</b>
<b>GENERAL EXPENSES - O&amp;M</b>			
CHEMICALS	3,461	4,500	130
GAS,FUEL & OIL	13,732	14,000	102
LAB SUPPLIES	200	250	125
MEALS EXPENSE	62	600	974
OPERATING SUPPLIES	21,744	21,900	101
PG&E PUMPING COSTS	196,983	198,000	101
PG&E OFFICE UTILITIES	5,788	6,000	104
PG&E POOL UTILITIES	10,302	10,300	100
RENTAL OF EQUIPMENT	2,846	3,000	105
REPAIRS/MAINT BLDG	37,043	17,000	46
REPAIRS/MAINT EQUIP	15,071	15,500	103
REPAIRS/MAINT INFRAST	32,626	34,500	106
SLUDGE DISPOSAL-S	5,000	5,000	100
TOOLS	9,401	9,000	96
TELEPHONE	8,017	8,000	100
TESTING EXPENSE	3,933	4,000	102
TRAVEL EXPENSE	0	2,000	0
VEHICLE REPAIRS & MAINT	6,546	10,000	153
<b>TOTAL O&amp;M EXPENSES</b>	<b>372,754</b>	<b>363,550</b>	<b>98</b>
DEPRECIATION EXPENSE	211,061	210,900	100
<b>TOTAL GENERAL EXPENSES</b>	<b>713,303</b>	<b>702,605</b>	<b>99</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>	<b>% OF PREV YEAR</b>
<b>TOTAL REVENUES</b>	<b>1,139,119</b>	<b>1,118,900</b>	<b>98</b>
<b>TOTAL LABOR EXPENSES</b>	<b>447,393</b>	<b>490,800</b>	<b>110</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>713,303</b>	<b>702,605</b>	<b>99</b>
<b>NET INCOME (LOSS)</b>	<b>(21,577)</b>	<b>(74,505)</b>	<b>345</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
WATER BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>REVENUES - WATER</b>		
RESIDENTIAL INCOME-W	344,767	345,000
COMMERCIAL INCOME-W	268,811	269,000
OTHER BILLED INCOME-W	6,932	7,000
SERVICE CHARGE INCOME-W	3,513	3,500
COMPUTER GENERATED LATE FEE-W	11,420	3,800
INTEREST INCOME-W	1,622	1,800
<b>TOTAL REVENUES - WATER</b>	<b>637,065</b>	<b>630,100</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>LABOR EXPENSES - WATER</b>		
HEALTH INSURANCE-W	29,295	26,900
PERS RETIREMENT-W	27,670	28,900
SOCIAL SECURITY TAXES-W	23,303	12,000
UNEMPLOYMENT INSURANCE-W	212	200
WAGES & SALARIES PRODUCTION-W	113,808	140,000
OVERTIME PAID-W	7,982	8,600
SICK PAY-W	5,892	6,200
VACATION PAY-W	5,791	5,600
COMP TIME TAKEN-W	31	100
STAND BY TIME PAID-W	4,270	4,300
WORKERS COMP-W	4,202	4,000
<b>TOTAL LABOR EXPENSES - WATER</b>	<b>222,456</b>	<b>236,800</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
WATER BUDGET**

<b>GENERAL EXPENSES - WATER G&amp;A</b>	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
AUDIT-W	5,719	6,294
ADVERTISING-W	358	400
BANK FEES-W	0	100
DUES, FEES, & SUBSCRIPTIONS-W	9,477	9,500
ENGINEERING FEES-W	6,538	5,000
INTEREST EXPENSE-W	28	30
LEGAL EXPENSE-W	1,520	1,500
LIABILITY INSURANCE-W	9,695	9,700
OFFICE EXPENSE-W	14,322	14,500
OFFICE EQUIPMENT LEASE-W	1,766	800
OUTSIDE SERVICES	0	0
PROFESSIONAL FEES-W	15,116	10,000
SEMINARS & EDUCATION-W	848	3,000
PENALTIES & FINES	470	500
<b>TOTAL WATER G&amp;A EXPENSES</b>	<b>65,857</b>	<b>61,324</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
WATER BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>GENERAL EXPENSES - O&amp;M</b>		
CHEMICALS-W	0	0
GAS,FUEL & OIL-W	6,966	7,000
LAB SUPPLIES-W	0	0
MEALS EXPENSE-W	62	100
OPERATING SUPPLIES-W	6,994	7,000
PG&E PUMPING COSTS-W	131,280	132,000
PG&E OFFICE UTILITIES-W	2,976	3,000
RENTAL OF EQUIPMENT-W	1,197	1,000
REPAIRS/MAINT BLDG-W	10,279	10,000
REPAIRS/MAINT EQUIP-W	3,444	3,500
REPAIRS/MAINT INFRAST-W	28,000	30,000
TOOLS-W	4,594	4,500
TELEPHONE-W	4,002	4,000
TESTING EXPENSE-W	2,252	2,300
TRAVEL EXPENSE-W	0	1,000
VEHICLE REPAIRS & MAINT-W	4,384	6,100
<b>TOTAL WATER O&amp;M EXPENSES</b>	<b>206,429</b>	<b>211,500</b>
DEPRECIATION EXPENSE-W	95,336	95,300
<b>TOTAL GENERAL EXPENSES</b>	<b>367,622.30</b>	<b>368,124.00</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	<b>637,065.00</b>	<b>630,100.00</b>
<b>TOTAL LABOR EXPENSES</b>	<b>222,456.00</b>	<b>236,800.00</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>367,622.30</b>	<b>368,124.00</b>
<b>NET INCOME (LOSS)</b>	<b>46,987</b>	<b>25,176</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
SEWER BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>REVENUES - SEWER</b>		
RESIDENTIAL INCOME-S	292,719	292,700
COMMERCIAL INCOME-S	78,031	78,000
OTHER BILLED INCOME-S	51	50
SERVICE CHARGE INCOME-S	2,863	2,800
COMPUTER GENERATED LATE FEE-S	0	3,800
INTEREST INCOME-S	1,510	1,500
<b>TOTAL REVENUES - SEWER</b>	<b>375,174</b>	<b>378,850</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>LABOR EXPENSES - SEWER</b>		
PERS RETIREMENT-S	22,160	22,200
HEALTH INSURANCE-S	24,645	25,000
UNEMPLOYMENT INSURANCE-S	212	200
WAGES & SALARIES PRODUCTION-S	105,887	120,000
SOCIAL SECURITY-S	0	12,000
OVERTIME PAID-S	7,378	7,400
SICK PAY-S	5,498	5,500
VACATION PAY-S	4,915	5,000
COMP TIME TAKEN-S	158	150
STAND BY TIME PAID-S	3,930	3,950
WORKERS COMP-S	3,797	3,700
<b>TOTAL LABOR EXPENSES - SEWER</b>	<b>178,580</b>	<b>205,100</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
SEWER BUDGET**

<b>GENERAL EXPENSES - SEWER G&amp;A</b>	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
AUDIT-S	3,781	3,965
ADVERTISING-S	337	400
BANK FEES-S	0	25
DUES, FEES & SUBSCRIPTIONS-S	1,836	2,000
ENGINEERING FEES-S	510	600
LEGAL EXPENSE-S	1,520	1,700
LIABILITY INSURANCE-S	9,695	10,000
OFFICE EXPENSE-S	16,281	17,000
OFFICE EQUIPMENT LEASE-S	1,816	1,000
PROFESSIONAL FEES-S	12,986	13,800
SEMINARS & EDUCATION-S	1,085	2,000
PENALTIES & FINES	0	500
<b>TOTAL SEWER G&amp;A EXPENSES</b>	<b>49,847</b>	<b>52,990</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
SEWER BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>GENERAL EXPENSES - SEWER O&amp;M</b>		
CHEMICALS-S	0	1,000
GAS,FUEL & OIL-S	6,766	7,000
LAB SUPPLIES-S	200	200
MEALS EXPENSE-S	0	500
OPERATING SUPPLIES-S	13,443	13,600
PG&E PUMPING COSTS-S	65,703	66,000
PG&E OFFICE UTILITIES-S	2,812	3,000
RENTAL OF EQUIPMENT-S	1,649	1,600
REPAIRS/MAINT BLDG-S	25,031	5,000
REPAIRS/MAINT EQUIP-S	9,756	10,000
REPAIRS/MAINT INFRAST-S	2,097	2,000
SLUDGE DISPOSAL-S	0	5,000
TOOLS-S	4,807	4,500
TELEPHONE-S	3,915	3,900
TESTING EXPENSE-S	1,681	1,700
TRAVEL EXPENSE-S	0	1,000
VEHICLE REPAIRS & MAINT-S	2,162	3,900
<b>TOTAL SEWER O&amp;M EXPENSES</b>	<b>140,022</b>	<b>129,900</b>
DEPRECIATION EXPENSE-S	84,884	84,800
<b>TOTAL GENERAL EXPENSES</b>	<b>274,753</b>	<b>267,690</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	<b>375,174</b>	<b>378,850</b>
<b>TOTAL LABOR EXPENSES</b>	<b>178,580</b>	<b>205,100</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>274,753</b>	<b>267,690</b>
<b>NET INCOME (LOSS)</b>	<b>(78,159)</b>	<b>(93,940)</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
POOL BUDGET**

<b>REVENUES - POOL</b>	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
RESIDENTIAL INCOME-P	82,537	82,800
COMMERCIAL INCOME-P	11,451	11,600
GRANT MONEY-P	17,500	0
SWIMMING LESSONS	6,295	3,400
TRAINING CLASSES	0	0
SPECIAL SWIM FUNCTIONS	0	0
MOMMY & ME	375	300
LITTLE SWIMMERS	0	50
NIGHT SWIM	316	300
GATE FEES-P	1,881	1,800
POOL PASS PURCHASES	1,040	1,000
VENDING INCOME-P	0	50
REPLACEMENT PASSES-P	50	50
AQUATIC PASS	2,980	2,900
POOL DONATIONS	470	0
POOL RENTAL FEES	1,591	1,500
SERVICE CHARGE INCOME-P	0	0
COMPUTER GENERATED LATE FEE-P	0	3,800
INTEREST INCOME-P	394	400
<b>TOTAL REVENUES - POOL</b>	<b>126,880</b>	<b>109,950</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
POOL BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>LABOR EXPENSES - POOL</b>		
UNEMPLOYMENT INSURANCE-P	1,500	1,500
WAGES & SALARIES PRODUCTION-P	37,000	40,000
SOCIAL SECURITY-P	0	4,000
OVERTIME PAID-P	7,378	2,900
WORKERS COMP-P	479	500
<b>TOTAL LABOR EXPENSES - POOL</b>	<b>46,357</b>	<b>48,900</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>GENERAL EXPENSES - POOL G&amp;A</b>		
AUDIT-P	3,200	941
ADVERTISING-P	262	300
DUES, FEES, & SUBSCRIPTIONS-P	0	700
LEGAL EXPENSE-P	0	0
LIABILITY INSURANCE-P	10,040	10,000
OFFICE EXPENSE-P	897	900
SEMINARS & EDUCATION-P	141	1,000
<b>TOTAL POOL G&amp;A EXPENSES</b>	<b>14,540</b>	<b>13,841</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
POOL BUDGET**

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>GENERAL EXPENSES - POOL O&amp;M</b>		
CHEMICALS-P	3,461	3,500
LAB SUPPLIES-P	0	50
OPERATING SUPPLIES-P	1,307	1,300
PG&E POOL UTILITIES	10,302	10,300
RENTAL OF EQUIPMENT-P	0	400
REPAIRS/MAINT BLDG-P	1,733	2,000
REPAIRS/MAINT EQUIP-P	1,871	2,000
REPAIRS/MAINT INFRAST-P	2,529	2,500
TELEPHONE-P	100	100
TOOLS-P	0	0
<b>TOTAL POOL O&amp;M EXPENSES</b>	<b>21,303</b>	<b>22,150</b>
DEPRECIATION EXPENSE-P	30,841	30,800
<b>TOTAL GENERAL EXPENSES</b>	<b>66,684</b>	<b>66,791</b>

	<b>2011/2012 ACTUAL (UNAUDITED)</b>	<b>2012/2013 FINAL BUDGET</b>
<b>TOTAL REVENUES</b>	<b>126,880</b>	<b>109,950</b>
<b>TOTAL LABOR EXPENSES</b>	<b>46,357</b>	<b>48,900</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>66,684</b>	<b>66,791</b>
<b>NET INCOME (LOSS)</b>	<b>13,839</b>	<b>(5,741)</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
CAPITAL BUDGET**

	<b>2012/2013 FINAL BUDGET</b>
<b>CAPITAL OUTLAYS</b>	
<b>NEW CAPITAL FACILITIES</b>	
Sewer Master Plan	40,000
Rate Study	20,000
<b>RENEWAL AND REPLACEMENT FACILITIES</b>	
Water Master Plan Revision	60,000
Water Tank Maintenance Contract	180,000
Main Lift Station - Pump Replacement Project	45,000
WWTP Office Repair - Roof, Siding, Paint	10,000
Well 7 Electrical Controls Replacement	40,000
WWTP Sludge Pond Supernatant Pump Replacement and Installation	7,000
<b>FLEET</b>	
Replace Service Truck 2012	30,000
Replace Manager Truck	15,000
<b>OFFICE EQUIPMENT</b>	
Front Office Ergo Workstations	25,000
<b>TOTAL CAPITAL OUTLAYS</b>	<b>472,000.00</b>

**BURNEY WATER DISTRICT  
FY12/13 FINAL BUDGET  
CAPITAL BUDGET**

	<b>2012/2013 FINAL BUDGET</b>
<b>CAPITAL SOURCES</b>	
Bond Proceeds	47,250
RESERVE FOR CAPITAL IMPROVEMENTS	120,000
Contributions/Connection Fees	180,000
Draw from Replacement Reserve	96,214
Grant Funds	0
Incentive for WWTP DO Aeration Replacement	5,786
Working Capital (other savings accounts)	70,000
<b>TOTAL CAPITAL SOURCES</b>	<b>519,250</b>

**NET CAPITAL OUTLAYS** 47,250

	<b>2012/2013 FINAL BUDGET</b>
<b>DEBT SERVICE</b>	
RESERVE FOR DEBT SERVICE	45,000
Interest	2,250
<b>TOTAL DEBT SERVICE</b>	<b>47,250</b>

	<b>2012/2013 FINAL BUDGET</b>
<b>TOTAL CAPITAL OUTLAYS</b>	<b>472,000.00</b>
<b>TOTAL CAPITAL SOURCES</b>	<b>519,250.00</b>
<b>TOTAL DEBT SERVICE</b>	<b>47,250.00</b>
<b>NET INCOME (LOSS)</b>	<b>0</b>

**BURNEY WATER DISTRICT  
FY12/13 PRELIMINARY BUDGET  
RESERVES BUDGET**

	<b>2012/2013 FINAL BUDGET</b>
<b>RESERVE FOR OPERATIONS AND MAINTENANCE</b>	
Annual Installment 00488 - Park Maint	0
Running Balance	1,028
Target Balance	2,000
Annual Installment - 00492 Water Reserves	0
Running Balance	100,796
Target Balance	150,000
Annual Installment - 00493 Sewer Reserves	0
Running Balance	122,054
Target Balance	150,000
Annual Installment - 00495 Swim Pool	0
Running Balance	83,291
Target Balance	100,000

**BURNEY WATER DISTRICT  
FY12/13 PRELIMINARY BUDGET  
RESERVES BUDGET**

	<b>2012/2013 FINAL BUDGET</b>
<b>RESERVE FOR EQUIPMENT REPLACEMENT</b>	
Annual Installment - 00494 Equip Replace	0
Running Balance	110,826
Target Balance	200,000

	<b>2012/2013 FINAL BUDGET</b>
<b>RESERVE FOR CAPITAL IMPROVEMENTS</b>	
Annual Installment - 00489 Sewer Cap Imp	0
Withdrawal (to loan/bond proceeds in Capital sheet)	50,000
Running Balance	107,936
Target Balance	200,000
Annual Installment - 00496 Water Cap Imp	0
Withdrawal (to loan/bond proceeds in Capital sheet)	70,000
Running Balance	97,127
Target Balance	200,000

	<b>2012/2013 FINAL BUDGET</b>
<b>RESERVE FOR DEBT SERVICE</b>	
Annual Installment - 00451 Sewer Bond	47,250
Running Balance	47,250
Target Balance	0

	<b>2012/2013 FINAL BUDGET</b>
<b>TOTAL ANNUAL RESERVE INSTALLMENTS</b>	0
<b>TOTAL RUNNING BALANCE</b>	623,058
<b>TOTAL TARGET BALANCE</b>	1,002,000