

WINTON WATER AND SANITARY DISTRICT
SANITARY BUDGET

EXHIBIT "A"

FISCAL 2018/2019

REVENUE

OPERATING REVENUE

5% USER FEES	(\$92,402)
USER FEES FLAT RATE	\$1,782,360
USER FEES CALCULATED RATE	\$65,684
INSPECTION FEES	\$25
APPLICATION FEES	\$50
REGISTRATION FEES	\$1,000
NSF CHECK FEES	\$125
SEWER LATE FEE	\$7,500
VISA/MCD PROCESSING FEES	\$7,000
LIEN RELEASE FEE	\$140
TOTAL OPERATING:	<u>\$1,771,482</u>

NON-OPERATING REVENUE

BLUE DIAMOND-COOP	\$10,000
INTEREST PASSBOOK ACCOUNT #0360203094	\$500
PASTURE RENT	\$1,200
TAXES, CURRENT UNSECURED(Mcd Co Ad Valorem Taxes)	\$2,500
TAXES, CURRENT SECURED(Mcd Co Ad Valorem Taxes)	\$25,000
TAXES, HOPTR STATE(Mcd Co Ad Valorem Taxes)	\$100
PRIOR UNSECURED TAXES(Mcd Co Ad Valorem Taxes)	\$25
TAXES, SB 813(Mcd Co Ad Valorem Taxes)	\$350
MERCED COUNTY INTEREST INCOME	\$40
TOTAL NON-OPERATING:	<u>\$39,715</u>

TOTAL REVENUE: \$1,811,197

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FISCAL 2018/2019

O & M EXPENSES

Based on 20% Sanitary Expense, 80% Water Expense

FUEL & OIL (AUTO EQUIPT.)

GASOLINE, DIESEL & OIL	\$1,050
TOTAL FUEL & OIL:	\$1,050

INSURANCE

LIABILITY INSURANCE	\$22,705
TOTAL INSURANCE:	\$22,705

OPERATING SUPPLIES EXPENSE

FLOW METER CALIBRATION	\$400
MISCELLANEOUS SUPPLIES	\$3,500
SAFETY EQUIPMENT	\$500
SMALL TOOLS	\$4,000
GENERATOR PERMIT EXPENSE	\$750
TOTAL OPERATING SUPPLIES:	\$9,150

REPAIRS & MAINTENANCE EXPENSE

LINES, LIFT STATIONS AND MANHOLES	\$2,000
MACHINERY & EQUIPMENT	\$2,500
MISCELLANEOUS MAINTENANCE AND REPAIR	\$2,500
AUTOMOTIVE EQUIPMENT	\$2,500
TOTAL REPAIRS & MAINTENANCE:	\$9,500

UTILITY EXPENSE

GAS & ELECTRICITY OFFICE AND LIFT STATIONS	\$22,000
TELEPHONE O&M OFFICE	\$2,500
GARBAGE	\$600
O&M CELLULAR PHONE	\$250
TOTAL UTILITY EXPENSE:	\$25,350

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FISCAL 2018/2019

OTHER EXPENSE

EQUIPMENT RENTAL	\$5,500
SERVICE CONTRACTS(Energy Systems)	\$3,500
MISCELLANEOUS	\$1,500
TOTAL OTHER EXPENSE:	<u>\$10,500</u>

SEWAGE TREATMENT ATWATER EXPENSE

TREATMENT BY CITY OF ATWATER	
TOTAL SEWAGE TREATMENT EXPENSE:	<u>\$1,258,000</u>
	<u>\$1,258,000</u>

OPERATION/MAINTENANCE PAYROLL

REGULAR PAYROLL	\$32,736
STANDBY	\$650
OVERTIME	\$4,500
TOTAL O&M PAYROLL:	<u>\$37,886</u>

O&M BENEFIT EXPENSE

SUI	\$200
WORKERS COMPENSATION	\$1,500
CalPERS EXPENSE	\$15,000
GROUP/DENTAL INS. EMPLOYEE	\$3,000
GROUP/DENTAL INS. DEPENDENT	\$150
HOLIDAY	\$1,050
VACATION	\$3,000
SICK LEAVE	\$2,000
SAFETY BOOTS	\$250
LAUNDRY/UNIFORMS	\$1,500
TOTAL O&M BENEFIT EXPENSE:	<u>\$27,650</u>

TOTAL OPERATIONS & MAINTENANCE EXPENSE:	<u><u>\$1,401,791</u></u>
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WINTON WATER AND SANITARY DISTRICT
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FISCAL 2018/2019

GENERAL & ADMINISTRATIVE EXPENSE

DIRECTOR EXPENSE

REGULAR & SPECIAL MEETINGS	\$5,700
WORKERS COMPENSATION	\$25
SUI	\$200
FICA	\$300
TOTAL DIRECTOR EXPENSE:	\$6,225

PRINTING & PUBLICATION EXPENSE

ORDINANCES	\$200
OTHER PUBLICATIONS	\$1,600
ELECTION EXPENSE	\$3,000
TOTAL PRINTING & PUBLICATION EXPENSE:	\$4,800

FUEL & MILEAGE EXPENSE

G&A MILEAGE REIMBURSEMENT	
TOTAL FUEL & MILEAGE EXPENSE:	\$75
	\$75

MEMBERSHIP/DUES/LICENSE EXPENSE

DUES AND LICENSES	\$6,500
TOTAL MEMBERSHIP EXPENSE:	\$6,500

OFFICE EXPENSE

POSTAGE	\$5,000
BANK TRANSACTION FEES	\$4,500
OTHER OFFICE EXPENSE/SUPPLIES	\$5,000
BANK DEPOSITS-LOOMIS	\$9,000
WEB PROCESSING FEES	\$8,000
SUBSCRIPTIONS	\$1,000
PRESORT MAILING SERVICE	\$1,500
TOTAL OFFICE EXPENSE:	\$34,000

ENGINEERING EXPENSE

MEETING ATTENDANCE	\$250
RATE STUDIES	\$20,000
MISCELLANEOUS ENGINEERING	\$15,000
TOTAL ENGINEERING EXPENSE:	\$35,250

WINTON WATER AND SANITARY DISTRICT
SANITARY BUDGET

EXHIBIT "A"

FISCAL 2018/2019

LEGAL EXPENSE

MEETING ATTENDANCE	\$500
REVIEWING FEES	\$500
OTHER - LEGAL	\$100
TOTAL LEGAL EXPENSE:	\$1,100

ACCOUNTING & AUDITING EXPENSE

ACCOUNTING SERVICES/CPA	\$4,250
TOTAL ACCOUNTING & AUDITING EXPENSE:	\$4,250

MANAGEMENT & OTHER EXPENSE

COMPUTER CONSULTANTS	\$3,500
RATE STUDY CONSULTANTS	\$0
MANAGEMENT & OTHER EXPENSE	\$3,500

REPAIRS & MAINTENANCE-OFFICE

SERVICE CONTRACTS(CUSI, MAS-90, VALLEY TECHLOGIC)	\$7,500
OFFICE EQUIP & FURN/CBSW/UMS SOFTWARE UPGRADE	\$15,000
OFFICE BUILDING (HTG & COOLING)	\$1,500
TOTAL REPAIRS & MAINTENANCE-OFFICE:	\$24,000

TESTING & MONITORING EXPENSE

MONITORING EXPENSE	\$3,400
SWRCB SEWER FLOW(SSMP)	\$2,088
USA ALERT	\$250
TOTAL TESTING & MONITORING EXPENSE:	\$5,738

NON-OPERATING EXPENSE

WALNUT AVENUE PROPERTY- TAXES(DUSIN)	\$4,800
MERCED COUNTY LIEN RELEASE FEE	\$260
OTHER NON-OPERATING EXPENSE	\$2,000
TOTAL NON-OPERATING EXPENSE	\$7,060

WINTON WATER AND SANITARY DISTRICT
SANITARY BUDGET

EXHIBIT "A"

FISCAL 2018/2019

G&A PAYROLL EXPENSE

REGULAR PAYROLL	\$98,070
OVERTIME	\$1,500
TOTAL G&A PAYROLL EXPENSE:	\$99,570

G&A BENEFIT EXPENSE

SUI	\$400
WORKERS COMPENSATION	\$600
CalPERS EXPENSE	\$4,500
GROUP/DENTAL INSURANCE EMPLOYEE	\$17,000
GROUP/DENTAL INSURANCE DEPENDENT	\$2,000
HOLIDAY	\$2,400
VACATION	\$6,000
SICK LEAVE	\$5,000
G&A EDUCATION	\$250
TOTAL G&A BENEFIT EXPENSE:	\$38,150

TOTAL GENERAL & ADMINISTRATIVE EXPENSES: \$270,218

NET EXPENSES:	\$1,672,009
NET REVENUE:	\$1,811,197
NET PROFIT(LOSS) FOR FISCAL 2017/2018:	\$139,188

WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

REVENUE

OPERATING REVENUE

5% USER FEES	(\$38,722)
USER FEES WATER	\$774,438
WATER METER SERVICE	\$3,037
RECONNECT CHARGE	\$5,000
REGISTRATION FEE	\$800
LATE FEE WATER	\$8,400
TOTAL OPERATING:	<u>\$752,954</u>

NON-OPERATING REVENUE

CURRENT SECURED TAXES	\$25,000
CURRENT UNSECURED TAXES	\$3,000
UNITARY TAXES	\$50
DELINQUENT UNSECURED TAXES	\$25
TEETER TAXES	\$2,500
HOPTR TAXES	\$400
TOTAL NON-OPERATING:	<u>\$30,975</u>

INTEREST REVENUE

WATER INTEREST 360-203100	\$325
S/C#1 INTEREST 360-203100	\$35
TOTAL INTEREST:	<u>\$360</u>

TOTAL REVENUE: \$784,289

WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

O & M EXPENSES

Based on 20% Sanit., 80% Water

FUEL & OIL (AUTO EQUIPT.)

GASOLINE, DIESEL & OIL

TOTAL FUEL & OIL: \$8,500
\$8,500

INSURANCE

LIABILITY INSURANCE

TOTAL INSURANCE: \$7,500
\$7,500

OPERATING SUPPLIES EXPENSE

CHLORINE & DISINFECTANTS

\$7,500

AUTOMOTIVE SUPPLIES

\$500

MISCELLANEOUS SUPPLIES

\$1,200

SAFETY EQUIPMENT

\$125

SMALL TOOLS

\$4,000

TOTAL OPERATING SUPPLIES: \$13,325
\$13,325

REPAIRS & MAINTENANCE EXPENSE

SOURCE OF SUPPLY

\$2,500

TRANSMISSION & DISTRIBUTION/Meters & Sensors

\$35,000

AUTOMOTIVE EQUIPMENT

\$1,500

MISCELLANEOUS MAINTENANCE

\$1,500

TOTAL REPAIRS & MAINTENANCE: \$40,500
\$40,500

UTILITY EXPENSE

GAS & ELECTRICITY O&M OFFICE

\$1,500

GAS & ELECTRICITY WELLS

\$145,000

TELEPHONE O&M OFFICE

\$2,800

GARBAGE

\$1,100

O&M CELLULAR PHONE

\$2,400

TOTAL UTILITY EXPENSE: \$152,800
\$152,800

OTHER EXPENSE

PROTECTIVE EQUIPMENT

\$125

MISCELLANEOUS

\$4,500

DUES AND LICENSES

\$2,500

O&M OFFICE SUPPLIES

\$250

SERVICE CONTRACT

\$3,225

EQUIPMENT RENTAL

\$4,000

TRAINING MATERIALS

\$150

TOTAL OTHER EXPENSE: \$14,750
\$14,750

WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

OPERATION/MAINTENANCE PAYROLL

REGULAR PAYROLL	\$145,000
STANDBY	\$2,500
OVERTIME	\$20,000
TOTAL O&M PAYROLL:	<u>\$167,500</u>

O&M BENEFIT EXPENSE-Based on 20% Sanit., 80% Water

SUI	\$800
WORKERS COMPENSATION	\$9,165
CalPERS EXPENSE	\$20,033
GROUP/DENTAL INS. EMPLOYEE	\$12,000
GROUP/DENTAL INS. DEPENDENT	\$700
HOLIDAY	\$5,000
VACATION	\$11,000
SICK LEAVE	\$8,000
SAFETY BOOTS	\$125
LAUNDRY/UNIFORMS	\$6,000
TOTAL O&M BENEFIT EXPENSE:	<u>\$72,823</u>

TOTAL OPERATIONS & MAINTENANCE EXPENSE:	<u><u>\$477,698</u></u>
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WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

GENERAL & ADMINISTRATIVE EXPENSE

DIRECTOR EXPENSE

REGULAR & SPECIAL MEETINGS	\$6,000
WORKERS COMPENSATION	\$30
SUI	\$250
FICA	\$500
TOTAL DIRECTOR EXPENSE:	<u>\$6,780</u>

FUEL & MILEAGE EXPENSE

G&A MILEAGE REIMBURSEMENT	\$175
TOTAL FUEL & MILEAGE EXPENSE:	<u>\$175</u>

OFFICE EXPENSE

POSTAGE	\$5,000
OTHER OFFICE EXPENSE/SUPPLIES	\$5,000
SUBSCRIPTIONS	\$1,000
BILLING SOFTWARE UPGRADE -CBSW/UMS	\$15,000
PRESORT MAILING SERVICE	\$1,200
TOTAL OFFICE EXPENSE:	<u>\$27,200</u>

ENGINEERING EXPENSE

MEETING ATTENDANCE	\$500
RATE STUDIES	\$25,000
TCP MITIGATION	\$0
MISCELLANEOUS ENGINEERING	\$1,800
TOTAL ENGINEERING EXPENSE:	<u>\$27,300</u>

WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

<u>LEGAL EXPENSE</u>	
MEETING ATTENDANCE	\$1,000
RATE STUDIES-LEGAL	\$1,500
TCP MITIGATION	\$0
OTHER - LEGAL	\$500
TOTAL LEGAL EXPENSE:	\$3,000

<u>ACCOUNTING & AUDITING EXPENSE</u>	
ACCOUNTING SERVICES/CPA	\$3,750
TOTAL ACCOUNTING & AUDITING EXPENSE:	\$3,750

<u>MANAGEMENT & OTHER EXPENSE</u>	
COMPUTER CONSULTANT	\$2,000
TOTAL MANAGEMENT & OTHER EXPENSE:	\$2,000

<u>FEE EXPENSE</u>	
AB2995 LARGE WATER SYSTEM FEES	\$3,500
TOTAL FEE EXPENSE:	\$3,500

<u>PRINTING & PUBLICATION EXPENSE</u>	
OTHER PRINTING EXPENSE/CCR	\$2,000
EMPLOYMENT OPPORTUNITIES	\$150
ELECTION PRINTING EXPENSE	\$350
ORDINANCES	\$150
TOTAL PRINTING & PUBLICATION EXPENSE:	\$2,650

<u>REPAIRS & MAINTENANCE-OFFICE</u>	
OFFICE EQUIPMENT	\$500
SERVICE CONTRACTS/Meter Reading Equip	\$1,075
OFFICE BUILDING-HEATING/COOLING/ETC.	\$250
TOTAL REPAIRS & MAINTENANCE-OFFICE:	\$1,825

<u>TESTING & MONITORING EXPENSE</u>	
USA ALERT	\$100
TCP MITIGATION	\$3,000
LABORATORY SERVICES	\$9,000
TOTAL TESTING & MONITORING EXPENSE:	\$12,100

ACCOUNTS RECEIVABLE UNCOLLECTIBLE	\$5,000
	\$5,000

<u>UTILITY EXPENSE</u>	
GAS & ELECTRICITY	\$2,200
TELEPHONE	\$1,230
INTERNET	\$1,040
GARBAGE	\$1,200
TOTAL UTILITY EXPENSE:	\$5,670

WINTON WATER AND SANITARY DISTRICT EXHIBIT "B"
WATER BUDGET

FISCAL 2018/2019

G&A PAYROLL EXPENSE

REGULAR PAYROLL	\$97,735
OVERTIME	\$1,304
TOTAL G&A PAYROLL EXPENSE:	<u>\$99,039</u>

G&A BENEFIT EXPENSE

SUI	\$550
WORKERS COMPENSATION	\$500
CalPERS EXPENSE	\$14,620
GROUP INSURANCE EMPLOYEE	\$18,000
GROUP INSURANCE DEPENDENT	\$2,642
HOLIDAY	\$2,700
VACATION	\$7,000
SICK LEAVE	\$5,000
EDUCATION	\$250
TOTAL G&A BENEFIT EXPENSE:	<u>\$51,262</u>

TOTAL GENERAL & ADMINISTRATIVE EXPENSES: \$251,251

TOTAL O&M AND G&A EXPENSES: \$728,949

NET EXPENSES:	\$728,949
NET REVENUE:	<u>\$784,289</u>
NET PROFIT FOR FISCAL 2016/2017:	<u><u>\$55,340</u></u>