



## ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO: Board of Directors**

**FROM: Michael Glaze, General Manager**

**DATE: November 17, 2007**

**RE: 2008 Water Division Budget  
Agenda Item for 11/27/07 Board of Directors Meeting**

The proposed 2008 Water Division Budget, as prepared by Art Martinez and staff, and as reviewed and recommended by the Finance/Budget Committee (Directors Edwards and Cecchi), is attached. Please first review the first page memorandum from Mr. Martinez that will serve somewhat as a road map for review the subsequent spreadsheets.

While the proposed budget is submitted to the Board with the Committee's recommendation for adoption, there is sufficient time remaining so that adoption of the budget could be tabled until the December special meeting (12/18/07) to permit additional review and consideration.

In addition to recommending adoption of the budget, the Committee is also recommending that the inter-fund borrowing authorization approved by Board resolution (No. 07-4-1 on April 24, 2007), be continued for 2008, and that the repayment date of December 31, 2007 specified in said resolution be extended to December 31, 2008.

If the Board is ready at this meeting to implement the Committee's recommendations, the following action would suffice:

**"I move approval of the 2008 Water Division Budget as recommended by the Finance/Budget Committee, and adoption of Resolution 07-11-3, to continue authorization of interfund borrowing from the System Capacity Charges account through 2008."**



## ***SOUTH FEATHER WATER & POWER AGENCY***

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### **Board of Directors Resolution No. 07-11-3**

WHEREAS, In compliance with Government Code § 66013, the Board of Directors of the South Feather Water and Power Agency has ordered that System Capacity Charges of the Agency be deposited in a separate capital facilities fund to be accounted for in a manner to avoid commingling with other monies of the Agency, and that interest earned on those funds be deposited in the same fund; and,

WHEREAS, the Board of Directors has been advised by its general counsel that an interfund loan can be made from the System Capacity Charges reserve account if specific information about the interfund loan is included in the annual report required by law for the fund; and,

WHEREAS, by Resolution No. 07-4-1 on April 24, 2007, the Board of Directors authorized the transfer of funds, on an interfund loan basis, from the System Capacity Charges reserve account to the General Fund for operation-and-maintenance expense purposes, and set a deadline for repayment of the interfund loan by December 31, 2007 at an interest rate equal to that paid during the loan period by the State of California's Local Agency Investment Fund on Agency reserves.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the South Feather Water and Power Agency that the Treasurer of the Agency is authorized during 2008 to continue the transfer funds, on an interfund loan basis, from the System Capacity Charges reserve account to the General Fund for operation-and-maintenance expense purposes; and,

BE IT FURTHER RESOLVED that the interfund loan shall be repaid by December 31, 2008 at an interest rate equal to that paid during the loan period by the State of California's Local Agency Investment Fund on Agency reserves; and,

BE IT FURTHER RESOLVED that funds shall not be transferred from the System Capacity Charges reserve account if their transfer would restrict completion of scheduled capital repair programs; and,

BE IT FURTHER RESOLVED that the annual report required by law shall include a description of the interfund loan, including the date in which the loan will be repaid and the rate of interest that the System Capacity Charges reserve account will receive on the loan.

PASSED AND ADOPTED by the Board of Directors of the South Feather Water and Power Agency at the regular meeting of said Board on the 27<sup>th</sup> day of November 2007 by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

(seal)

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James Edwards, President

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Michael C. Glaze, Secretary

# MEMORANDUM

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**To:** Board of Directors  
**from:** Arthur V. Martinez, MIS  
**subject:** 2008 Budget Proposal  
**date:** November 21, 2007



Attached you will find the 2008 Budget Proposal and its supporting information.

- The first page is a summary sheet outlining our Revenue versus Expenses calculations, how the compliance calculations are made (which are required by our bond holders), and how the remaining budget balance will be allocated.
- The second page is informational only. This page shows what percentage of the expenses budget is dedicated to personnel, and how the annual COLA's affect the expenses budget.
- The third page shows breakdown of revenue and expenses categories and also mimics the breakdown of the first summary page.
- The next ten (10) pages give the detailed budget categories for the revenue and expenses line items, a comparison with 2007's proposed budget, and a analysis of the differences between the two years.
- The Capital Outlay Budget 2008 shows in which categories the remaining \$302,000 will be spent, and lists details for those purchases.
- The final page is a First Quarter Projection for 2008. This projection breaks down our expenses and revenue per month.

The purpose of the First Quarter Projection sheet is to ensure that we can make our scheduled debt service payment set for March 31, 2008. The total payment needed for that date is \$779,272. As you can see by the projection, even with our anticipated revenues from PG&E and Butte County we are still showing a deficit of \$683,594 for the first quarter. We will discuss proposals for satisfying that deficit during the committee meeting, but for your information we have a few options we are exploring. We can initiate another transfer from the System Capacity Fees fund or explore a line of credit to carry the Agency until our revenues catch up.

## 2008 Budget Proposal

### Net Revenue

<b>Revenue</b>	
Water Sales Revenue	3,772,700
Water Service Charges	442,200
Non-Op Revenue	940,400
<b>Total Revenue</b>	<b>5,155,300</b>
<b>Expenses</b>	
Water Source	(13,200)
ESM	(57,123)
Water Treatment	(446,350)
Trans & Dist	(835,749)
Customer Accounts	(274,453)
Gen Admin & Plant	(2,252,856)
Sundry & Exp Credits	163,020
Information Technology	(118,544)
<b>Total Expenses</b>	<b>(3,835,255)</b>
<b>Net Revenue</b>	
Total Revenue	5,155,300
Total Expenses	(3,835,255)
<b>Net Revenue</b>	<b>1,320,045</b>

### Compliance Calculations

<b>Debt Service Payments</b>	
M RTP	(178,750)
1995 COP	(694,725)
2003 COP	(140,069)
<b>Total Debt Service Payments</b>	<b>(1,013,544)</b>

<b>Compliance Target</b>	
<i>Bond contracts dictate our "Net Revenue" must be 1.25 times our Debt Service Payments</i>	(1,013,544)
	x 1.25
	<b>(1,266,930)</b>

<b>Net Coverage for Compliance</b>	
Compliance Target	(1,266,930)
Net Revenue	1,320,045
<b>Difference: Above Required Compliance</b>	<b>53,115</b>

### Available for Capital Expenses and Re-licensing

Net Revenue	1,320,045
Debt Service Payments	(1,013,544)
Misc Revenues (Not included in Compliance Calculations)	14,800
EDA Loan Payment (Not included in Compliance Calculations)	(18,805)
Re-licensing	(200,000)
Capital Expenses	(102,000)
<b>Total 2008 Budget</b>	<b>496</b>

## Personnel Expenses

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Salaries	1,542,573
Vacation, Sick Leave, Holidays	362,368
Standby Time	25,369
Workers Compensation	77,600
Health Insurance	686,000
Life Insurance	8,500
Short/Long Term Disability	14,800
Social Security	149,000
Medicare	36,500
Retirement: 457	162,150
Retirement: 401	72,850
<b>Total</b>	<b>3,137,710</b>
Percentage of Personnel Expenses to Revenue	-60.9%
3% COLA increased Salaries Cost by:	57,794

## SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted
Water Sales Revenue Total			3,855,700	3,772,700	(83,000)
Water Service Charges Total			543,000	442,200	(100,800) -18.6%
Non-Op Revenue Total			950,400	940,400	(10,000) -1.1%
<b>Total Revenue (Less:Excluded Accounts)</b>			<b>5,349,200</b>	<b>5,155,300</b>	<b>(193,900) -3.6%</b>
Water Source Total			13,200	13,200	- 0.0%
ESM Total			42,800	57,123	14,323 33.5%
Water Treatment Total			455,300	446,350	(8,950) -2.0%
Trans & Dist Total			915,400	835,749	(79,651) -8.7%
Cust Accts Total			297,600	274,453	(23,147) -7.8%
Gen Admin & Plant Total			2,262,900	2,252,856	(10,044) -0.4%
Sundry & Exp Credits Total			(159,100)	(163,020)	(3,920) 2.5%
IT Total			114,100	118,544	4,444 3.9%
Non-Op Total			-	-	-
<b>Total Expense (Less:Excluded Accounts)</b>			<b>3,942,200</b>	<b>3,835,255</b>	<b>(106,945) -2.7%</b>
<b>Net Revenue</b>			<b>1,407,000</b>	<b>1,320,045</b>	<b>(86,955) -6.2%</b>
MRTP			178,300	178,750	450 0.3%
1995 COP			694,000	694,725	725 0.1%
2003 COP			140,100	140,069	(31) 0.0%
EDA Loan - Not included in Compliance Calculation			18,800	18,805	5 0.0%
<b>Debt Service Payments</b>			<b>1,012,300</b>	<b>1,013,544</b>	<b>1,244 0.1%</b>
Compliance Net Revenue Requirement			1,265,400	1,266,930	1,530 0.1%
<b>Net Coverage for Compliance</b>			<b>141,700</b>	<b>53,115</b>	<b>(88,585) -62.5%</b>
<b>Available for Capital Exp / Re-licensing</b>			<b>390,700</b>	<b>302,496</b>	<b>(88,204) -22.6%</b>
Re-licensing Budget Proposal				200,000	
Capital Outlay Expenses				102,000	
<b>2008 Budget Balance</b>				<b>496</b>	

\*The amount Available for Capital Exp/Re-licensing is the Net Revenue plus excluded interest Less Debt Service Payments including the EDA

\*Within Revenue and Expense Categories, all accounts in bold are not included in compliance calculation

\*All other sub-totals and totals exclude accounts not included in compliance calculation

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Water Sales Rev	01-00-41100-0	Revenue-Domestic Water	2,500,000	2,500,000	-	0.0%
Water Sales Rev	01-00-41100-3	Revenue-Domestic Water	8,500	8,500	-	0.0%
Water Sales Rev	01-00-41300-2	Surplus Water (PG&E)	165,000	157,000	(8,000)	-4.8%
Water Sales Rev	01-00-41305-2	Revenue-Sly Cr Pwr Generati	250,000	255,000	5,000	2.0%
Water Sales Rev	01-00-41400-4	Revenue-Palermo Can Irrig	81,000	78,000	(3,000)	-3.7%
Water Sales Rev	01-00-41400-5	Revenue-Bangor Can Irrig	110,000	105,000	(5,000)	-4.5%
Water Sales Rev	01-00-41400-6	Revenue-Forbes Can Irrig	21,000	21,000	-	0.0%
Water Sales Rev	01-00-41400-7	Revenue-Comm Line	35,000	33,000	(2,000)	-5.7%
Water Sales Rev	01-00-41450-2	Revenue-Woodleaf TWD	240,000	170,000	(70,000)	-29.2%
Water Sales Rev	01-00-41500-2	Surplus Wtr (PG&E Sly Cr)	368,000	368,000	-	0.0%
Water Sales Rev	01-00-41600-2	Revenue-Sly Creek MOU	77,200	77,200	-	0.0%
<b>Water Sales Revenue Total</b>			<b>3,855,700</b>	<b>3,772,700</b>	<b>(83,000)</b>	
Water Service Chgs	01-00-42301-2	Sundry Billing (Job Orders)	136,900	136,900	-	0.0%
Water Service Chgs	01-00-42303-0	Inspection Fees	20,400	13,300	(7,100)	-34.8%
Water Service Chgs	01-00-42321-2	Annexation Fees	1,500	1,500	-	0.0%
Water Service Chgs	01-00-42341-0	System Cap Chg (MRTP)	350,000	259,000	(91,000)	-26.0%
Water Service Chgs	01-00-42347-0	Misc Service Charge	34,200	31,500	(2,700)	-7.9%
Water Service Chgs	01-00-42347-4	Misc Service Charge	-	-	-	-
<b>Water Service Charges Total</b>			<b>543,000</b>	<b>442,200</b>	<b>(100,800)</b>	<b>-18.6%</b>
Non-Op Revenue	01-00-49202-2	Int-Time Certificates	63,800	63,800	-	0.0%
Non-Op Revenue	01-00-49203-2	Int-Sundry Billing	4,200	4,200	-	0.0%
Non-Op Revenue	01-00-49204-0	Int-Water Sales	6,200	6,200	-	0.0%
Non-Op Revenue	01-00-49204-1	Int-Irrig Wtr Sales	-	-	-	-
Non-Op Revenue	01-00-49204-3	Int-Water Sales	-	-	-	-
Non-Op Revenue	01-00-49204-4	Int-Water Sales	-	-	-	-
Non-Op Revenue	01-00-49204-5	Int-Water Sales	1,000	1,000	-	0.0%
Non-Op Revenue	01-00-49204-7	Int-Water Sales	-	-	-	-
Non-Op Revenue	01-00-49205-2	Int-'95 COP	19,900	19,900	-	0.0%
Non-Op Revenue	01-00-49209-2	Int-US Treasury Bill	-	-	-	-
Non-Op Revenue	01-00-49250-2	Int-Misc	14,800	14,800	-	0.0%
Non-Op Revenue	01-00-49311-2	Revenue-Co Property Taxes	404,000	452,000	48,000	11.9%
Non-Op Revenue	01-00-49312-2	Revenue-ERAF Surcharge	-	-	-	-
Non-Op Revenue	01-00-49313-2	Int-Loans (Excess Land Sales)	-	-	-	-
Non-Op Revenue	01-00-49400-2	Revenue-Prior Years	-	-	-	-
Non-Op Revenue	01-00-49523-2	Contribuitons-Donated	-	-	-	-
Non-Op Revenue	01-00-49610-2	Revenue-Sale of Assets	-	-	-	-
Non-Op Revenue	01-00-49615-2	Revenue-Loss/Gain Investm	-	-	-	-
Non-Op Revenue	01-00-49625-0	Revenue-Back Flow Installatio	65,000	65,000	-	0.0%
Non-Op Revenue	01-00-49630-0	Revenue-Back Flow Inspectio	64,000	64,000	-	0.0%
Non-Op Revenue	01-00-49630-3	Revenue-Back Flow Inspectio	400	400	-	0.0%
Non-Op Revenue	01-00-49635-0	Revenue-Fire Flow Testing	-	-	-	-
Non-Op Revenue	01-00-49910-2	Revenue-PG&E (SFPP)	10,000	10,000	-	0.0%
Non-Op Revenue	01-00-49911-2	Revenue-'93 Excess Funds	-	-	-	-
Non-Op Revenue	01-00-49912-2	Revenue-'04 Excess Funds	297,200	239,200	(58,000)	-19.5%
Non-Op Revenue	01-00-49921-2	Revenue-Title Calls	1,500	1,500	-	0.0%
Non-Op Revenue	01-00-49922-2	Revenue-Quitclaim Deeds	-	-	-	-
Non-Op Revenue	01-00-49929-0	Revenue-Miscellaneous	500	500	-	0.0%
Non-Op Revenue	01-00-49929-2	Revenue-Miscellaneous	-	-	-	-
Non-Op Revenue	01-00-49929-5	Revenue-Miscellaneous	100	100	-	0.0%
Non-Op Revenue	01-00-49929-6	Revenue-Miscellaneous	-	-	-	-
Non-Op Revenue	01-00-49929-7	Revenue-Miscellaneous	-	-	-	-
Non-Op Revenue	01-00-49932-8	Revenue-North Yuba Water D	12,600	12,600	-	0.0%
<b>Non-Op Revenue Total</b>			<b>950,400</b>	<b>940,400</b>	<b>(10,000)</b>	<b>-1.1%</b>

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
<b>Total Revenue (Less:Excluded Accounts)</b>			5,349,200	5,155,300	(193,900)	-3.6%
Water Source	01-51-51230-6	Source-Dam Inspect (Lwr Wyr	5,200	5,200	-	0.0%
Water Source	01-51-51249-4	Source-Palermo Canal	8,000	8,000	-	0.0%
<b>Water Source Total</b>			<b>13,200</b>	<b>13,200</b>	<b>-</b>	<b>0.0%</b>
ESM	01-52-53100-0	W/T-Supplies ESM	-	-	-	-
ESM	01-52-53260-0	W/T-Maint Supplies ESM	-	-	-	-
ESM	01-52-54104-0	T/D-Maint Supplies ESM	-	-	-	-
ESM	01-52-54295-0	T/D-Irrigation Materials ESM	-	-	-	-
ESM	01-52-56106-0	G/A-Office Supplies ESM	200	150	(50)	-25.0%
ESM	01-52-56201-0	G/A-Outside Services ESM	600	700	100	16.7%
ESM	01-52-56224-0	G/A-Dues, Fees ESM	2,400	3,240	840	35.0%
ESM	01-52-56225-0	G/A-Subscriptions ESM	200	225	25	12.5%
ESM	01-52-56226-0	G/A-Physical Exams ESM	4,100	5,100	1,000	24.4%
ESM	01-52-56301-0	G/A-Salaries ESM	26,600	27,008	408	1.5%
ESM	01-52-56303-0	G/A-Vac, S/L etc ESM	-	-	-	-
ESM	01-52-56370-0	G/A-Building/Ground Maint ES	-	-	-	-
ESM	01-52-56408-0	G/A-Schools, Training ESM	5,300	8,500	3,200	60.4%
ESM	01-52-56102-0	G/P-Safety Supplies ESM	1,000	6,200	5,200	520.0%
ESM	01-52-56150-0	G/P-Veh/Equip Maint & Rep E	-	-	-	-
ESM	01-52-56200-0	G/P-Outside Services ESM	2,500	6,000	3,500	140.0%
<b>ESM Total</b>			<b>42,800</b>	<b>57,123</b>	<b>14,323</b>	<b>33.5%</b>
Water Treatment	01-53-53100-0	W/T-Supplies	3,500	3,500	-	0.0%
Water Treatment	01-53-53100-3	W/T-Supplies	-	-	-	-
Water Treatment	01-53-53100-7	W/T-Supplies	-	-	-	-
Water Treatment	01-53-53102-0	W/T-Treated Supplies	15,500	17,000	1,500	9.7%
Water Treatment	01-53-53102-3	W/T-Treated Supplies	100	200	100	100.0%
Water Treatment	01-53-53102-7	W/T-Treated Supplies	-	-	-	-
Water Treatment	01-53-53140-0	W/T-Auto Allowance	600	600	-	0.0%
Water Treatment	01-53-53172-0	W/T-Equipment Rental	-	-	-	-
Water Treatment	01-53-53204-0	W/T-Outside Service	10,500	17,500	7,000	66.7%
Water Treatment	01-53-53204-3	W/T-Outside Service	400	400	-	0.0%
Water Treatment	01-53-53204-7	W/T-Outside Service	-	-	-	-
Water Treatment	01-53-53250-0	W/T-Utilities	20,000	45,000	25,000	125.0%
Water Treatment	01-53-53250-3	W/T-Utilities	300	400	100	33.3%
Water Treatment	01-53-53250-7	W/T-Utilities	-	-	-	-
Water Treatment	01-53-53260-0	W/T-Maint Supplies	41,300	26,000	(15,300)	-37.0%
Water Treatment	01-53-53260-3	W/T-Maint Supplies	2,000	2,000	-	0.0%
Water Treatment	01-53-53260-7	W/T-Maint Supplies	-	-	-	-
Water Treatment	01-53-53300-0	W/T-Salaries	298,600	277,130	(21,470)	-7.2%
Water Treatment	01-53-53300-3	W/T-Salaries	-	-	-	-
Water Treatment	01-53-53300-7	W/T-Salaries	-	-	-	-
Water Treatment	01-53-53302-0	W/T-Vac, S/L etc	62,600	56,620	(5,980)	-9.6%
Water Treatment	01-53-53302-3	W/T-Vac, S/L etc	-	-	-	-
Water Treatment	01-53-53302-7	W/T-Vac,S/L etc	-	-	-	-
Water Treatment	01-53-56408-0	G/A-Schools & Training WT	-	-	-	-
<b>Water Treatment Total</b>			<b>455,300</b>	<b>446,350</b>	<b>(8,950)</b>	<b>-2.0%</b>
Trans & Dist	01-54-54104-0	T/D-Maint Supplies	37,000	26,000	(11,000)	-29.7%
Trans & Dist	01-54-54104-2	T/D-Maint Supplies	-	-	-	-
Trans & Dist	01-54-54104-3	T/D-Maint Supplies	-	-	-	-
Trans & Dist	01-54-54140-0	T/D-Auto Allowance	500	500	-	0.0%
Trans & Dist	01-54-54140-4	T/D-Auto Allowance	600	600	-	0.0%
Trans & Dist	01-54-54170-0	T/D-Equipment Rental	1,000	500	(500)	-50.0%
Trans & Dist	01-54-54170-3	T/D-Equipment Rental	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Trans & Dist	01-54-54170-4	T/D-Equipment Rental	-	-	-	-
Trans & Dist	01-54-54170-5	T/D-Equipment Rental	-	-	-	-
Trans & Dist	01-54-54170-6	T/D-Equipment Rental	-	-	-	-
Trans & Dist	01-54-54170-7	T/D-Equipment Rental	-	-	-	-
Trans & Dist	01-54-54170-8	T/D-Equipment Rental	-	-	-	-
Trans & Dist	01-54-54202-0	T/D-Outside Service	2,500	10,000	7,500	300.0%
Trans & Dist	01-54-54202-3	T/D-Outside Service	-	-	-	-
Trans & Dist	01-54-54202-4	T/D-Outside Service	-	-	-	-
Trans & Dist	01-54-54202-5	T/D-Outside Service	-	-	-	-
Trans & Dist	01-54-54202-6	T/D-Outside Service	-	-	-	-
Trans & Dist	01-54-54250-0	T/D-Utilities	15,000	19,000	4,000	26.7%
Trans & Dist	01-54-54250-3	T/D-Utilities	2,500	3,000	500	20.0%
Trans & Dist	01-54-54250-7	T/D-Utilities	200	200	-	0.0%
Trans & Dist	01-54-54264-0	T/D-Materials (Aggr Inventory)	15,000	7,000	(8,000)	-53.3%
Trans & Dist	01-54-54264-3	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54264-4	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54264-5	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54264-6	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54264-7	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54264-8	T/D-Materials (Aggr Inventory)	-	-	-	-
Trans & Dist	01-54-54270-0	T/D-Small Tools	9,000	4,000	(5,000)	-55.6%
Trans & Dist	01-54-54270-2	T/D-Small Tools	-	-	-	-
Trans & Dist	01-54-54270-4	T/D-Small Tools	-	-	-	-
Trans & Dist	01-54-54270-5	T/D-Small Tools	-	-	-	-
Trans & Dist	01-54-54270-6	T/D-Small Tools	-	-	-	-
Trans & Dist	01-54-54294-0	T/D-Equipment Use	51,000	51,000	-	0.0%
Trans & Dist	01-54-54294-3	T/D-Equipment Use	2,000	2,000	-	0.0%
Trans & Dist	01-54-54294-7	T/D-Equipment Use	-	-	-	-
Trans & Dist	01-54-54295-4	T/D-Maint Supplies	5,000	5,000	-	0.0%
Trans & Dist	01-54-54295-5	T/D-Maint Supplies	5,000	5,000	-	0.0%
Trans & Dist	01-54-54295-6	T/D-Maint Supplies	3,000	3,000	-	0.0%
Trans & Dist	01-54-54295-7	T/D-Maint Supplies	1,000	1,000	-	0.0%
Trans & Dist	01-54-54295-8	T/D-Maint Supplies	-	-	-	-
Trans & Dist	01-54-54296-4	T/D-Equip Use	15,000	15,000	-	0.0%
Trans & Dist	01-54-54296-5	T/D-Equip Use	4,500	4,500	-	0.0%
Trans & Dist	01-54-54296-6	T/D-Equip Use	5,500	5,500	-	0.0%
Trans & Dist	01-54-54296-7	T/D-Equip Use	500	500	-	0.0%
Trans & Dist	01-54-54296-8	T/D-Equip Use	2,800	2,800	-	0.0%
Trans & Dist	01-54-54300-0	T/D-Salaries	561,900	509,635	(52,265)	-9.3%
Trans & Dist	01-54-54300-3	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54300-4	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54300-5	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54300-6	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54300-7	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54300-8	T/D-Salaries	-	-	-	-
Trans & Dist	01-54-54302-0	T/D-Vac, S/L etc	118,600	113,669	(4,931)	-4.2%
Trans & Dist	01-54-54302-2	T/D-Vac,S/L etc	20,600	19,476	(1,124)	-5.5%
Trans & Dist	01-54-54302-3	T/D-Vac, S/L etc	-	-	-	-
Trans & Dist	01-54-54302-4	T/D-Vac, S/L etc	-	-	-	-
Trans & Dist	01-54-54302-5	T/D-Vac, S/L etc	-	-	-	-
Trans & Dist	01-54-54302-6	T/D-Vac, S/L etc	-	-	-	-
Trans & Dist	01-54-54302-7	T/D-Vac,S/L etc	-	-	-	-
Trans & Dist	01-54-54314-0	T/D-Standby Call	24,900	25,369	469	1.9%
Trans & Dist	01-54-56108-0	G/A-Engineering Supplies T&D	-	-	-	-
Trans & Dist	01-54-56225-0	G/A-Subscrpts/Publicatns T&D	10,900	1,500	(9,400)	-86.2%
Trans & Dist	01-54-56150-0	G/P-Veh/Equip Maint & Rep T&D	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
<b>Trans &amp; Dist Total</b>			915,400	835,749	(79,651)	-8.7%
Cust Accts	01-55-55102-0	C/A-Supplies	39,000	35,000	(4,000)	-10.3%
Cust Accts	01-55-55102-3	C/A-Supplies	-	-	-	-
Cust Accts	01-55-55102-4	C/A-Supplies	-	-	-	-
Cust Accts	01-55-55102-5	C/A-Supplies	-	-	-	-
Cust Accts	01-55-55102-6	C/A-Supplies	-	-	-	-
Cust Accts	01-55-55102-7	C/A-Supplies	-	-	-	-
Cust Accts	01-55-55113-0	C/A-Meter Maintenance	5,000	5,000	-	0.0%
Cust Accts	01-55-55113-3	C/A-Meter Maintenance	-	-	-	-
Cust Accts	01-55-55113-4	C/A-Meter Maintenance	-	-	-	-
Cust Accts	01-55-55113-5	C/A-Meter Maintenance	-	-	-	-
Cust Accts	01-55-55202-0	C/A-Outside Services	-	-	-	-
Cust Accts	01-55-55202-4	C/A-Outside Services	-	-	-	-
Cust Accts	01-55-55205-0	C/A-Backflow Maintenance	3,000	4,500	1,500	50.0%
Cust Accts	01-55-55300-0	C/A-Salaries	210,300	187,510	(22,790)	-10.8%
Cust Accts	01-55-55300-3	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55300-4	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55300-5	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55300-6	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55300-7	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55300-8	C/A-Salaries	-	-	-	-
Cust Accts	01-55-55302-0	C/A-Vac, S/L etc	40,300	42,443	2,143	5.3%
Cust Accts	01-55-55306-0	C/A-Salaries (Backflow)	-	-	-	-
Cust Accts	01-55-55306-3	C/A-Salaries (Backflow)	-	-	-	-
Cust Accts	01-55-55306-8	C/A-Salaries (Backflow)	-	-	-	-
<b>Cust Accts Total</b>			<b>297,600</b>	<b>274,453</b>	<b>(23,147)</b>	<b>-7.8%</b>
Gen Admin & Plant	01-56-56106-0	G/A-Office Supplies	15,000	10,000	(5,000)	-33.3%
Gen Admin & Plant	01-56-56106-2	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56106-3	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56106-4	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56106-5	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56106-6	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56106-7	G/A-Office Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-0	G/A-Engineering Supplies	5,000	4,000	(1,000)	-20.0%
Gen Admin & Plant	01-56-56108-2	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-3	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-4	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-5	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-6	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56108-7	G/A-Engineering Supplies	-	-	-	-
Gen Admin & Plant	01-56-56114-0	G/A-Postage	3,000	3,000	-	0.0%
Gen Admin & Plant	01-56-56114-3	G/A-Postage	-	-	-	-
Gen Admin & Plant	01-56-56114-4	G/A-Postage	-	-	-	-
Gen Admin & Plant	01-56-56114-5	G/A-Postage	-	-	-	-
Gen Admin & Plant	01-56-56114-6	G/A-Postage	-	-	-	-
Gen Admin & Plant	01-56-56114-7	G/A-Postage	-	-	-	-
Gen Admin & Plant	01-56-56140-0	G/A-Auto Allowance	1,300	1,300	-	0.0%
Gen Admin & Plant	01-56-56171-0	G/A-Equipment Rental	900	4,000	3,100	344.4%
Gen Admin & Plant	01-56-56171-2	G/A-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56171-3	G/A-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56201-0	G/A-Outside Service	40,100	36,000	(4,100)	-10.2%
Gen Admin & Plant	01-56-56201-2	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56201-3	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56201-4	G/A-Outside Service	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Gen Admin & Plant	01-56-56201-5	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56201-6	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56201-7	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56201-8	G/A-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56208-0	G/A-Legal & Consulting	13,000	13,000	-	0.0%
Gen Admin & Plant	01-56-56208-2	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-3	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-4	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-5	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-6	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-7	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56208-8	G/A-Legal & Consulting	-	-	-	-
Gen Admin & Plant	01-56-56210-2	G/A-Hydro Relicensing	-	-	-	-
Gen Admin & Plant	01-56-56212-0	G/A-Janitorial Service	11,000	13,200	2,200	20.0%
Gen Admin & Plant	01-56-56212-4	G/A-Janitorial Service	-	-	-	-
Gen Admin & Plant	01-56-56212-5	G/A-Janitorial Service	-	-	-	-
Gen Admin & Plant	01-56-56212-6	G/A-Janitorial Service	-	-	-	-
Gen Admin & Plant	01-56-56212-7	G/A-Janitorial Service	-	-	-	-
Gen Admin & Plant	01-56-56216-0	G/A-Accounting	15,000	20,000	5,000	33.3%
Gen Admin & Plant	01-56-56216-3	G/A-Accounting	-	-	-	-
Gen Admin & Plant	01-56-56216-4	G/A-Accounting	-	-	-	-
Gen Admin & Plant	01-56-56216-5	G/A-Accounting	-	-	-	-
Gen Admin & Plant	01-56-56216-6	G/A-Accounting	-	-	-	-
Gen Admin & Plant	01-56-56216-7	G/A-Accounting	-	-	-	-
Gen Admin & Plant	01-56-56217-0	G/A-Advertising	2,100	2,000	(100)	-4.8%
Gen Admin & Plant	01-56-56217-3	G/A-Advertising	-	-	-	-
Gen Admin & Plant	01-56-56217-4	G/A-Advertising	-	-	-	-
Gen Admin & Plant	01-56-56217-5	G/A-Advertising	-	-	-	-
Gen Admin & Plant	01-56-56217-6	G/A-Advertising	-	-	-	-
Gen Admin & Plant	01-56-56217-7	G/A-Advertising	-	-	-	-
Gen Admin & Plant	01-56-56219-0	G/A-Public Education	600	500	(100)	-16.7%
Gen Admin & Plant	01-56-56219-4	G/A-Public Education	-	-	-	-
Gen Admin & Plant	01-56-56219-5	G/A-Public Education	-	-	-	-
Gen Admin & Plant	01-56-56219-6	G/A-Public Education	-	-	-	-
Gen Admin & Plant	01-56-56219-7	G/A-Public Education	-	-	-	-
Gen Admin & Plant	01-56-56224-0	G/A-Dues, Fees	55,000	40,000	(15,000)	-27.3%
Gen Admin & Plant	01-56-56224-2	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-3	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-4	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-5	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-6	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-7	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56224-8	G/A-Dues, Fees	-	-	-	-
Gen Admin & Plant	01-56-56225-0	G/A-Subscription, Publication	1,400	1,000	(400)	-28.6%
Gen Admin & Plant	01-56-56225-3	G/A-Subscription, Publication	-	-	-	-
Gen Admin & Plant	01-56-56225-4	G/A-Subscription, Publication	-	-	-	-
Gen Admin & Plant	01-56-56225-5	G/A-Subscription, Publication	-	-	-	-
Gen Admin & Plant	01-56-56225-6	G/A-Subscription, Publication	-	-	-	-
Gen Admin & Plant	01-56-56225-7	G/A-Subscription, Publication	-	-	-	-
Gen Admin & Plant	01-56-56226-0	G/A-Physical Exam	-	-	-	-
Gen Admin & Plant	01-56-56226-4	G/A-Physical Exam	-	-	-	-
Gen Admin & Plant	01-56-56226-5	G/A-Physical Exam	-	-	-	-
Gen Admin & Plant	01-56-56226-6	G/A-Physical Exam	-	-	-	-
Gen Admin & Plant	01-56-56226-7	G/A-Physical Exam	-	-	-	-
Gen Admin & Plant	01-56-56250-0	G/A-Utilities	25,000	20,000	(5,000)	-20.0%
Gen Admin & Plant	01-56-56250-3	G/A-Utilities	-	-	-	-

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Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Gen Admin & Plant	01-56-56250-4	G/A-Utilities	-	-	-	-
Gen Admin & Plant	01-56-56250-5	G/A-Utilities	-	-	-	-
Gen Admin & Plant	01-56-56250-6	G/A-Utilities	-	-	-	-
Gen Admin & Plant	01-56-56250-7	G/A-Utilities	-	-	-	-
Gen Admin & Plant	01-56-56255-0	G/A-Safety Awards	500	500	-	0.0%
Gen Admin & Plant	01-56-56255-4	G/A-Safety Awards	-	-	-	-
Gen Admin & Plant	01-56-56255-5	G/A-Safety Awards	-	-	-	-
Gen Admin & Plant	01-56-56255-6	G/A-Safety Awards	-	-	-	-
Gen Admin & Plant	01-56-56255-7	G/A-Safety Awards	-	-	-	-
Gen Admin & Plant	01-56-56301-0	G/A-Salaries	361,800	332,949	(28,851)	-8.0%
Gen Admin & Plant	01-56-56301-2	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-3	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-4	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-5	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-6	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-7	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56301-8	G/A-Salaries	-	-	-	-
Gen Admin & Plant	01-56-56303-0	G/A-Vac, S/L etc	100,400	100,090	(310)	-0.3%
Gen Admin & Plant	01-56-56303-2	G/A-Vac,S/L etc	-	5,498	5,498	-
Gen Admin & Plant	01-56-56303-3	G/A-Vac,S/L etc	-	-	-	-
Gen Admin & Plant	01-56-56303-4	G/A-Vac, S/L etc	-	-	-	-
Gen Admin & Plant	01-56-56303-5	G/A-Vac, S/L etc	-	-	-	-
Gen Admin & Plant	01-56-56303-6	G/A-Vac, S/L etc	-	-	-	-
Gen Admin & Plant	01-56-56303-7	G/A-Vac, S/L etc	-	-	-	-
Gen Admin & Plant	01-56-56305-2	G/A-Salary (Relicensing)	-	-	-	-
Gen Admin & Plant	01-56-56340-0	G/A-Director Fees	30,000	30,000	-	0.0%
Gen Admin & Plant	01-56-56340-2	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56340-3	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56340-4	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56340-5	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56340-6	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56340-7	G/A-Director Fees	-	-	-	-
Gen Admin & Plant	01-56-56350-0	G/A-Business Meetings	700	700	-	0.0%
Gen Admin & Plant	01-56-56350-2	G/A-Business Meetings	2,500	2,500	-	0.0%
Gen Admin & Plant	01-56-56355-2	G/A-Employee Incentive Prog	-	-	-	-
Gen Admin & Plant	01-56-56360-0	G/A-Cash (Over/Short)	-	-	-	-
Gen Admin & Plant	01-56-56370-0	G/A-Building/Ground Maint	4,200	2,000	(2,200)	-52.4%
Gen Admin & Plant	01-56-56370-2	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56370-3	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56370-4	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56370-5	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56370-6	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56370-7	G/A-Building/Ground Maint	-	-	-	-
Gen Admin & Plant	01-56-56390-0	G/A-General Insurance	72,700	90,000	17,300	23.8%
Gen Admin & Plant	01-56-56390-3	G/A-General Insurance	-	-	-	-
Gen Admin & Plant	01-56-56390-4	G/A-General Insurance	-	-	-	-
Gen Admin & Plant	01-56-56390-5	G/A-General Insurance	-	-	-	-
Gen Admin & Plant	01-56-56390-6	G/A-General Insurance	-	-	-	-
Gen Admin & Plant	01-56-56390-7	G/A-General Insurance	-	-	-	-
Gen Admin & Plant	01-56-56392-0	G/A-Employee Wellness Fund	-	-	-	-
Gen Admin & Plant	01-56-56393-0	G/A-Workers Comp Insurance	80,000	77,600	(2,400)	-3.0%
Gen Admin & Plant	01-56-56393-2	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56393-3	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56393-4	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56393-5	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56393-6	G/A-Workers Comp Insurance	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Gen Admin & Plant	01-56-56393-7	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56393-8	G/A-Workers Comp Insurance	-	-	-	-
Gen Admin & Plant	01-56-56394-0	G/A-Health Fitness (Reimb.)	2,500	1,800	(700)	-28.0%
Gen Admin & Plant	01-56-56395-0	G/A-Claims (Injuries/Damages)	1,500	1,500	-	0.0%
Gen Admin & Plant	01-56-56395-4	G/A-Claims (Injuries/Damages)	-	-	-	-
Gen Admin & Plant	01-56-56395-5	G/A-Claims (Injuries/Damages)	-	-	-	-
Gen Admin & Plant	01-56-56395-6	G/A-Claims (Injuries/Damages)	-	-	-	-
Gen Admin & Plant	01-56-56395-7	G/A-Claims (Injuries/Damages)	-	-	-	-
Gen Admin & Plant	01-56-56400-0	G/A-Health Insurance	652,100	686,000	33,900	5.2%
Gen Admin & Plant	01-56-56400-2	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-3	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-4	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-5	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-6	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-7	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56400-8	G/A-Health Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-0	G/A-Life Insurance	8,000	8,500	500	6.3%
Gen Admin & Plant	01-56-56402-2	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-3	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-4	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-5	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-6	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-7	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56402-8	G/A-Life Insurance	-	-	-	-
Gen Admin & Plant	01-56-56403-0	G/A-Short/Long-Term Disability	14,800	14,800	-	0.0%
Gen Admin & Plant	01-56-56403-2	G/A-Short/Long-Term Disability	-	-	-	-
Gen Admin & Plant	01-56-56403-4	G/A-Short/Long-Term Disability	-	-	-	-
Gen Admin & Plant	01-56-56403-5	G/A-Short/Lon-Term Disability	-	-	-	-
Gen Admin & Plant	01-56-56403-6	G/A-Short/Long-Term Disability	-	-	-	-
Gen Admin & Plant	01-56-56404-0	G/A-Social Security	147,900	149,000	1,100	0.7%
Gen Admin & Plant	01-56-56404-2	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-3	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-4	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-5	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-6	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-7	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56404-8	G/A-Social Security	-	-	-	-
Gen Admin & Plant	01-56-56405-0	G/A-Medicare	34,600	36,500	1,900	5.5%
Gen Admin & Plant	01-56-56405-2	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-3	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-4	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-5	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-6	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-7	G/A-Medicare	-	-	-	-
Gen Admin & Plant	01-56-56405-8	G/A-Mdicare	-	-	-	-
Gen Admin & Plant	01-56-56406-0	G/A-SUI	-	-	-	-
Gen Admin & Plant	01-56-56406-4	G/A-SUI	-	-	-	-
Gen Admin & Plant	01-56-56406-5	G/A-SUI	-	-	-	-
Gen Admin & Plant	01-56-56406-6	G/A-SUI	-	-	-	-
Gen Admin & Plant	01-56-56406-7	G/A-SUI	-	-	-	-
Gen Admin & Plant	01-56-56408-0	G/A-Schools, Training	9,500	5,000	(4,500)	-47.4%
Gen Admin & Plant	01-56-56408-2	G/A-Schools, Training	-	-	-	-
Gen Admin & Plant	01-56-56408-3	G/A-Schools, Training	-	-	-	-
Gen Admin & Plant	01-56-56408-4	G/A-Schools, Training	-	-	-	-
Gen Admin & Plant	01-56-56408-5	G/A-Schools, Training	-	-	-	-
Gen Admin & Plant	01-56-56408-6	G/A-Schools, Training	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Gen Admin & Plant	01-56-56410-0	G/A-457 Plans	162,500	162,150	(350)	-0.2%
Gen Admin & Plant	01-56-56410-2	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-3	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-4	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-5	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-6	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-7	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56410-8	G/A-457 Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-0	G/A-401A Plans	73,000	72,850	(150)	-0.2%
Gen Admin & Plant	01-56-56412-2	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-3	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-4	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-5	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-6	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56412-7	G/A-401A Plans	-	-	-	-
Gen Admin & Plant	01-56-56100-0	G/P-Supplies	20,000	15,000	(5,000)	-25.0%
Gen Admin & Plant	01-56-56100-2	G/P-Supplies	-	-	-	-
Gen Admin & Plant	01-56-56100-3	G/P-Supplies	-	-	-	-
Gen Admin & Plant	01-56-56100-4	G/P-Supplies	-	-	-	-
Gen Admin & Plant	01-56-56100-5	G/P-Supplies	-	-	-	-
Gen Admin & Plant	01-56-56100-6	G/P Supplies	-	-	-	-
Gen Admin & Plant	01-56-56100-7	G/P-Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-0	G/P Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-2	G/P-Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-4	G/P-Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-5	G/P-Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-6	G/P-Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56102-7	G/P-Safety Supplies	-	-	-	-
Gen Admin & Plant	01-56-56150-0	G/P-Veh/Equip Repair & Maint	39,000	35,000	(4,000)	-10.3%
Gen Admin & Plant	01-56-56150-2	G/P-Veh/Equip Repair & Maint	-	-	-	-
Gen Admin & Plant	01-56-56150-3	G/P-Veh/Euip Repair & Maint	-	-	-	-
Gen Admin & Plant	01-56-56150-4	G/P-Veh/Equip Repair & Maint	-	-	-	-
Gen Admin & Plant	01-56-56150-5	G/P-Veh/Equip Repair & Maint	-	-	-	-
Gen Admin & Plant	01-56-56150-6	G/P-Veh/Equip Repair & Maint	-	-	-	-
Gen Admin & Plant	01-56-56160-0	G/P-Fuel & Oil	75,000	75,000	-	0.0%
Gen Admin & Plant	01-56-56160-2	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-3	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-4	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-5	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-6	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-7	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56160-8	G/P-Fuel & Oil	-	-	-	-
Gen Admin & Plant	01-56-56170-0	G/P-Equipment Rental	400	500	100	25.0%
Gen Admin & Plant	01-56-56170-4	G/P-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56170-5	G/P-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56170-6	G/P-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56170-7	G/P-Equipment Rental	-	-	-	-
Gen Admin & Plant	01-56-56200-0	G/P-Outside Service	10,000	8,000	(2,000)	-20.0%
Gen Admin & Plant	01-56-56200-2	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56200-3	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56200-4	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56200-5	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56200-6	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56200-7	G/P-Outside Service	-	-	-	-
Gen Admin & Plant	01-56-56251-0	G/P-Utilities	22,000	20,000	(2,000)	-9.1%
Gen Admin & Plant	01-56-56274-0	G/P-Small Tools (Auto)	-	-	-	-

# SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
Gen Admin & Plant	01-56-56274-2	G/P-Small Tools (Auto)	500	500	-	0.0%
Gen Admin & Plant	01-56-56274-4	G/P-Small Tools (Auto)	-	-	-	-
Gen Admin & Plant	01-56-56274-5	G/P-Small Tools (Auto)	-	-	-	-
Gen Admin & Plant	01-56-56274-6	G/P-Small Tools (Auto)	-	-	-	-
Gen Admin & Plant	01-56-56300-0	G/P-Salaries (Shop, etc)	125,400	126,347	947	0.8%
Gen Admin & Plant	01-56-56300-2	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56300-3	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56300-4	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56300-5	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56300-6	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56300-7	G/P-Salaries (Shop, etc)	-	-	-	-
Gen Admin & Plant	01-56-56302-0	G/P-Vac, S/L, etc	23,200	24,572	1,372	5.9%
Gen Admin & Plant	01-56-56302-2	G/P-Vac,S/L, etc	-	-	-	-
Gen Admin & Plant	01-56-56302-4	G/P-Vac, S/L, etc	-	-	-	-
Gen Admin & Plant	01-56-56302-5	G/P-Vac, S/L, etc	-	-	-	-
Gen Admin & Plant	01-56-56302-6	G/P-Vac, S/L, etc	-	-	-	-
Gen Admin & Plant	01-56-56302-7	G/P-Vac, S/L, etc	-	-	-	-
Gen Admin & Plant	01-56-56600-2	G/P-Deprec/Amort (Non-Bud	-	-	-	-
<b>Gen Admin &amp; Plant Total</b>			<b>2,262,900</b>	<b>2,252,856</b>	<b>(10,044)</b>	<b>-0.4%</b>
Sundry & Exp Credits	01-57-57500-0	Sundry Billings-CGS	135,200	135,200	-	0.0%
Sundry & Exp Credits	01-57-57521-0	Sundry Billings-Salaries	31,300	27,280	(4,020)	-12.8%
Sundry & Exp Credits	01-57-57312-0	Expense Credit-Misc	-	-	-	-
Sundry & Exp Credits	01-57-57312-2	Expense Credit-Misc	(3,400)	(3,400)	-	0.0%
Sundry & Exp Credits	01-57-57312-5	Expense Credit-Misc	-	-	-	-
Sundry & Exp Credits	01-57-57505-2	Exp Cr-Improvements/Equip	(10,200)	(10,200)	-	0.0%
Sundry & Exp Credits	01-57-57507-2	Exp Cr-Improvements/Overhe	(93,500)	(93,500)	-	0.0%
Sundry & Exp Credits	01-57-57508-2	Exp Cr-Relicensing O/H	-	-	-	-
Sundry & Exp Credits	01-57-57509-0	Exp Cr-Sundry/Equip	(18,000)	(18,000)	-	0.0%
Sundry & Exp Credits	01-57-57510-0	Exp Cr-Sundry-Backflow	-	-	-	-
Sundry & Exp Credits	01-57-57511-0	Exp Cr-Sundry-Overhead	(105,200)	(105,200)	-	0.0%
Sundry & Exp Credits	01-57-57513-2	Exp Cr-Reimburse DT Wages	-	-	-	-
Sundry & Exp Credits	01-57-57515-4	Exp Cr-Equip (Irrig)	(15,500)	(15,500)	-	0.0%
Sundry & Exp Credits	01-57-57515-5	Exp Cr-Equip (Irrig)	(5,100)	(5,100)	-	0.0%
Sundry & Exp Credits	01-57-57515-6	Exp Cr-Equip (Irrig)	(5,700)	(5,700)	-	0.0%
Sundry & Exp Credits	01-57-57515-7	Exp Cr-Equip (Irrig)	(1,000)	(1,000)	-	0.0%
Sundry & Exp Credits	01-57-57515-8	Exp Cr-Equip (Irrig)	(2,800)	(2,800)	-	0.0%
Sundry & Exp Credits	01-57-57516-4	Exp Cr-Overhead (Irrig)	-	-	-	-
Sundry & Exp Credits	01-57-57516-5	Exp Cr-Overhead (Irrig)	-	-	-	-
Sundry & Exp Credits	01-57-57516-6	Exp Cr-Overhead (Irrig)	-	-	-	-
Sundry & Exp Credits	01-57-57516-7	Exp Cr-Overhead (Irrig)	-	-	-	-
Sundry & Exp Credits	01-57-57516-8	Exp Cr-Overhead (Irrig)	-	-	-	-
Sundry & Exp Credits	01-57-57517-0	Exp Cr-Equip (MRTP)	(63,100)	(63,100)	-	0.0%
Sundry & Exp Credits	01-57-57518-3	Exp Cr-Equip (Bangor)	(2,000)	(2,000)	-	0.0%
Sundry & Exp Credits	01-57-57535-2	Exp CR-Restricted Sys Cap F	-	-	-	-
Sundry & Exp Credits	01-57-57993-2	UB Adjust. (Dummy Acct)	-	-	-	-
Sundry & Exp Credits	01-57-57999-2	Sundry (A/R Misc) Dummy A/V	-	-	-	-
<b>Sundry &amp; Exp Credits Total</b>			<b>(159,100)</b>	<b>(163,020)</b>	<b>(3,920)</b>	<b>2.5%</b>
IT	01-58-53100-0	W/T-Supplies IT	3,700	4,300	600	16.2%
IT	01-58-56106-0	G/A-Office Supplies IT	14,900	13,000	(1,900)	-12.8%
IT	01-58-56201-0	G/A-Outside Services IT	12,000	10,000	(2,000)	-16.7%
IT	01-58-56224-0	G/A-Dues, Fees IT	13,300	13,300	-	0.0%
IT	01-58-56225-0	G/A-Subscriptions IT	1,300	7,500	6,200	476.9%
IT	01-58-56301-0	G/A-Salaries IT	52,600	53,944	1,344	2.6%
IT	01-58-56303-0	G/A-Vac, S/L etc IT	-	-	-	-

## SFWP Water Division Proposed Budget for 2007 - SUMMARY

Account Type	Account #	Account Description	2007 Proposed Budget	2008 Requested	2008 Requested vs 2007 Adopted	
IT	01-58-56408-0	G/A-Schools, Training IT	16,500	16,500	-	0.0%
<b>IT Total</b>			<b>114,100</b>	<b>118,544</b>	<b>4,444</b>	<b>3.9%</b>
Non-Op	01-59-59105-0	Interest-Long Term Debt	-	-	-	-
Non-Op	<b>01-59-59450-5</b>	<b>Interest-EDA Loan (Budget)</b>	<b>7,800</b>	<b>7,255</b>	<b>(545)</b>	<b>-7.0%</b>
Non-Op	01-59-59560-2	Expense-Prior Years	-	-	-	-
Non-Op	01-59-59561-2	Expense-Miscellaneous	-	-	-	-
Non-Op	01-59-59562-2	Expense-Misc Bond Fund	-	-	-	-
Non-Op	01-59-59563-0	Fiscal Agent Fees-'03 COP	-	-	-	-
Non-Op	01-59-59564-0	Brokerage Fees	-	-	-	-
Non-Op	<b>01-59-59570-0</b>	<b>Interest-MRTP Bonds</b>	<b>88,300</b>	<b>83,750</b>	<b>(4,550)</b>	<b>-5.2%</b>
Non-Op	<b>01-59-59571-0</b>	<b>Interest-'95 COP</b>	<b>89,000</b>	<b>54,725</b>	<b>(34,275)</b>	<b>-38.5%</b>
Non-Op	<b>01-59-59572-0</b>	<b>Interest-2003 COP</b>	<b>140,100</b>	<b>140,069</b>	<b>(31)</b>	<b>0.0%</b>
Non-Op	01-59-59573-0	Amort. Expense - COP	-	-	-	-
Non-Op	01-59-59574-0	Amortization Expense-2003	-	-	-	-
Non-Op	01-59-59580-2	Loss/Gain-Fixed Assets	-	-	-	-
Non-Op	01-59-59912-2	SFPP Misc (Due From SFPP)	-	-	-	-
<b>Non-Op Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense (Less:Excluded Accounts)</b>			<b>3,942,200</b>	<b>3,835,255</b>	<b>(106,945)</b>	<b>-2.7%</b>
<b>Net Revenue</b>			<b>1,407,000</b>	<b>1,320,045</b>	<b>(86,955)</b>	<b>-6.2%</b>
MRTP			178,300	178,750	450	0.3%
1995 COP			694,000	694,725	725	0.1%
2003 COP			140,100	140,069	(31)	0.0%
EDA Loan - Not included in Compliance Calculation			18,800	18,805	5	0.0%
<b>Debt Service Payments</b>			<b>1,012,300</b>	<b>1,013,544</b>	<b>1,244</b>	<b>0.1%</b>
Compliance Net Revenue Requirement			1,265,400	1,266,930	1,530	0.1%
<b>Net Coverage for Compliance</b>			<b>141,700</b>	<b>53,115</b>	<b>(88,585)</b>	<b>-62.5%</b>
<b>Available for Capital Exp / Re-licensing</b>			<b>390,700</b>	<b>302,496</b>	<b>(88,204)</b>	<b>-22.6%</b>
Re-licensing Budget Proposal				200,000		
Capital Outlay Expenses				102,000		
<b>2008 Budget Balance</b>				<b>496</b>		

\*The amount Available for Capital Exp/Re-licensing is the Net Revenue plus excluded interest Less Debt Service Payments including the EDA

\*Within Revenue and Expense Categories, all accounts in bold are not included in compliance calculation

\*All other sub-totals and totals exclude accounts not included in compliance calculation



## CAPITAL OUTLAY BUDGET 2008

Appropriated?	Description	Item Cost	Total Appropriated
<b>DISTRIBUTION SYSTEM PROJECTS (Account No. 11172.2)</b>			
<b>TOTAL APPROPRIATED DISTRIBUTION SYSTEM PROJECTS</b>			<b>\$ -</b>

Appropriated?	Description	Item Cost	Total Appropriated
<b>FERC RELICENSING (Account No. 11207.2)</b>			
Yes	Consultants, equipment, material	\$ 200,000	
<b>TOTAL APPROPRIATED FERC RELICENSING EXPENSES</b>			<b>\$200,000</b>

Appropriated?	Description	Item Cost	Total Appropriated
<b>IRRIGATION SYSTEM PROJECTS (Acct. Nos. 11201.2-11204.2)</b>			
Yes	Lower Forbestown - Replace Eddie Ct Spill/Relief	\$ 8,000	
			\$ 8,000
			Continued to next column

Appropriated?	Description	Item Cost	Total Appropriated
<b>IRRIGATION SYSTEM PROJECTS (Acct. Nos. 11201.2-11204.2) - Cont'd.</b>			
<b>Bangor Canal</b>			
Yes	Bangor Wolf, Drobis, Taft Pipeline Intake Screens Rep	\$ 8,000	
Yes	Sunny Slope Ditch lining <sup>2001</sup> - 750' @ \$15/lf.	\$ 25,000	
			\$ 33,000
<b>Palermo Canal (North Ditch - Phase I)</b>			
Yes	Palermo Railroad & North Ditch Diversion	\$ 5,000	
Yes	Palermo Lower Wyandotte Gauging Station	\$ 5,000	
Yes	Palermo Johnson Service Line Relocation	\$ 18,000	
			\$ 28,000
<b>Community Line</b>			
No	43 Community Pipeline Replacement Program	\$ 4,000,000	\$ -
<b>TOTAL APPROPRIATED IRRIGATION SYSTEM PROJECTS</b>			<b>\$ 69,000</b>

SUMMARY OF CAPITAL OUTLAY EXPENSES	
TOTAL APPROPRIATED CAPACITY EXPANSION EXPENSES	\$ -
TOTAL APPROPRIATED CAPITAL EXPENSES	\$ 102,000
TOTAL APPROPRIATED FERC EXPENSES	\$ 200,000
<b>TOTAL APPROPRIATED CAPITAL OUTLAY EXPENSES</b>	<b>\$ 302,000</b>

2008 First Quarter Projection

			2007		2008				
			Nov	Dec	Jan	Feb	Mar	Apr	
<b>Revenues</b>									
Water Sales Rev	01-00-41100-0	Revenue-Domestic Water	264,000	222,500	175,000	139,000	165,000	161,000	
Water Sales Rev	01-00-41100-3	Revenue-Domestic Water	400	600	350	400	450	800	
Water Sales Rev	01-00-41300-2	Surplus Water (PG&E)	27,737	10,000	2,000				
Water Sales Rev	01-00-41305-2	Revenue-Sly Cr Pwr Generation			104,000				
Receivables	01-00-13713.1	Irrigation Receivables	25,000	15,000	9,000	7,000	9,000	7,000	
Water Sales Rev	01-00-41450-2	Revenue-Woodleaf TWD						14,000	
Water Sales Rev	01-00-41500-2	Surplus Wtr (PG&E Sly Cr)			184,000				
Water Sales Rev	01-00-41600-2	Revenue-Sly Creek MOU			38,600				
Water Sales Rev	01-00-493112	Revenue-Property Taxes		212,528					
Water Sales Rev	01-00-49910.2	Revenue - PG&E		2,500			2,500		
Water Sales Rev	01-00-49912.2	Revenue - 2004 Excess Funds			115,442				
Water Sales Rev	01-00-49932.8	Revenue - YCWD		2,400					
			317,137	465,528	628,392	146,400	176,950	182,800	1,917,207
<b>Expenses</b>									
Expenses		Payroll	181,147	181,147	182,052	273,079	182,052	182,052	
		Health Insurance	55,000	55,000	55,000	55,000	55,000	55,000	
		Monthly Payables	50,000	60,000	50,000	50,000	50,000	50,000	
		Transfer of System Capacity			210,952	(210,952)			
		Repayment of System Capacity		351,855		(351,855)			
		March Debt Service Payments					779,272		
			286,147	648,002	498,004	(184,728)	1,066,324	287,052	2,600,801

Difference: (683,594)

Investment Funds (LAIF)

General Fund	120,764
Maintenance Bonds	78,545
System Capacity Fees (Restricted)	1,028,758
Total Reserves:	1,228,068