



**SOUTH TAHOE  
PUBLIC UTILITY DISTRICT**

**ANNUAL BUDGET**

**FISCAL YEAR  
JULY 1, 2017 - JUNE 30, 2018**

**ADOPTED MAY 18, 2017**



# SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2017 - JUNE 30, 2018

Budget Message.....	1
Local Quarterly Rate Comparison.....	8
Quarterly Flat Service Rates.....	9
Metered Water Service Rates.....	10
Strategic Plan .....	11
District Officials .....	12
Organizational Chart.....	13
Department/Crew Descriptions .....	14
2017/18 Budget Combined Funds .....	28
Sewer Enterprise Fund .....	29
Water Enterprise Fund.....	75
Addendum .....	117
Acknowledgements .....	126



# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## FISCAL YEAR 2017/18 BUDGET MESSAGE

May 18, 2017

South Tahoe Public Utility Customers:

The South Tahoe Public Utility District submits to you the adopted Fiscal Year 2017/18 budget and long-range forecast. This budget message is meant to provide a summary of the budget and long-range forecast and is intended to be read in conjunction with the other information in the budget document, including the revenue and expense summaries and detail, graphical depictions, departmental descriptions, service charge rate data, and other budget schedules to receive all information prepared for the adopted 2017/18 budget and long-range forecast.

The adopted budget has been developed to incorporate the water and sewer capital improvement plans (CIP's) developed three years ago, but adjusted as needed to account for cost estimate and priority changes. The total amount of the ten-year engineering CIP is consistent with the prior year ten-year CIP. The water CIP includes the projects necessary to complete meter installations on all remaining water service connections. As you may know, the District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2014/15 including a five-year rate increase schedule necessary to complete the ten-year CIP. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. Last year, the Board confirmed the rates in year three of the schedule. This year, on May 18, 2017 the Board confirmed the rates as developed in year four of the five-year rate schedule in order to continue with projects in the CIP. If the Board chose to adopt rates less than the staff recommended rates, staff would have been required to adjust the budget and long-range forecast documents accordingly. If the Board chose to consider rates greater than the rates in the five-year schedule, staff would have prepared and issued a new Proposition 218 notice illustrating the rates under consideration.

The adopted budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. During these restricted, but slowly improving economic conditions, we wait for the economic recovery to accelerate while conservatively preparing forecasts. For the fourth consecutive year, property values within the District boundaries have increased. Fiscal year 2013/14, 2014/15 and 2015/16 had increases of 1.3%, 4% and 5.2% in values while current fiscal year 2016/17 had a 4.9%

increase in property values. Due to the fact that another property value correction could occur in the future, the budget and long-range forecast has been prepared with the conservative assumption of a 2% property value growth, minimal residential development, and continued record-low interest rates on the District investment portfolio. We are cautiously optimistic that the general economic condition, including property values and interest rates, will continue to improve.

In November, at the beginning of the budget season, District staff always inform each department of the budget expectations including: no change in total operating and maintenance (O&M) expenses without valid justification and no change to current staffing levels without General Manager approval. The General Manager did issue a communication to all supervisors and managers requesting a review of current staffing levels and to provide justifications for any recommended changes. The justifications received were discussed with the Finance Committee on March 7 and the entire Board of Directors on March 22, and as a result a position was added in the Water Reuse department to address the additional workload associated with the farming and energy generation operations developed through the completion of the Diamond Valley Ranch irrigation improvement project. This position is included in the adopted budget.

#### **Fiscal Year 2017/18 Projected Revenues:**

Total water and sewer revenues projected for fiscal year 2017/18 are \$36.1 million, not including expected loan receipts of \$9.2 million, and are up \$1.1 million from the prior year budget. Service Charge, Property Tax and Investment/Other revenues combined are forecasted to increase by \$2.1 million while Grants and Connection fee revenues combined are decreasing \$1.0 million compared to the prior year budget. The revenue category with the largest projected increase of \$1.4 million is service charge revenue due to the 6.5% and 6.0% proposed increases to the water and sewer service charge rates.

**Property Taxes** – Property tax revenues, net of transfers to the South Tahoe Redevelopment Successor Agency and the El Dorado County administrative fees, are projected at \$ 7.2 million, a 2% increase over the prior year. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$435,000 in 2017/18, or 5.5% of projected gross property tax revenues. This tax transfer will continue until all bonded debt of the Successor Agency is satisfied. Fiscal year 2017/18 represents the fifth consecutive year since 2009/10 that District staff is projecting an increase in property values. The actual increase for the prior year was 4.9%, but District staff are remaining conservative with a 2% projected increase for 2017/18 and beyond in the long-range forecast. We all witnessed the impact the recession had on property values, so we don't want to be overly aggressive or optimistic with long-term projections. One year with a negative change in values has a dramatic impact on long-term property tax collections.

**Service Charges** – Total water and sewer service charge revenue projected for 2017/18 is \$25.2 million. As mentioned above, the adopted budget has been prepared with a 6.5% and 6% increase in water and sewer rates respectively. These increases are consistent with the five-year rate schedule established with the Proposition 218 notice issued in 2014. Year 2017/18 is the fourth of the five years represented in the five-year rate schedule. The impact of conservation on water service charge revenue in year 2015/16 resulted in reducing the 6.5% rate increase to approximately 4.5%. The estimated impact to year 2016/17 is slightly less, but the ten-year estimated impact to water service charge revenue is \$2.6 million, or 2.11%. The water CIP had to be reduced to accommodate this impact.

Included in this budget document is a summary sheet illustrating the five-year sewer and water rates. The water rates were prepared by HDR Engineering and the flat sewer rates were adjusted internally by District staff. Also included is historical rate information and comparisons with other local water and sewer providers. This page illustrates the 2017/18 average combined quarterly water and sewer bill of all comparable providers is \$344. If the remaining year of rate adjustments are implemented as recommended, the combined STPUD water and sewer bill for a typical residential customer in fiscal year 2018/19 will be \$291.47, still less than the average bill of the comparators today. It is likely that the other comparators will continue to have rate increases over the next two years which will increase the average causing the STPUD rates to be even farther below the average of the comparators. Following the implementation of the five-year rate schedule, years 2019/20 through 2026/27 of the long-range forecast include anticipated annual rate increases of 2% to account for general inflation. Two percent is also closer to the average annual increase implemented over the last fifteen years. In previous years, the long-range forecast anticipated annual rate increases of 4%. Due to the actual annual average increase of approximately 2%, staff no longer believes that forecasting 4% rate increases is appropriate, although at 2%, along with the conservation impact to revenues, it will be very difficult to continue implementing the many needed infrastructure improvements. Any rate changes implemented beyond year 2018/19 will require issuance of a new Proposition 218 notice.

**Connection Fees** – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the adopted fiscal year 2017/18 budget, staff has projected capacity and connection charges equivalent to 35 typical residential connections. Due to the unknown nature of commercial connections, we have projected total commercial development equivalent to 50 sewer units and one four-inch water connection. In the prior year budget the commercial water connection was projected equivalent to a six-inch connection, but revenues did not materialize to this level which is why we are now projecting revenues equivalent to a 4-inch connection for 2017/18. At this time there is no specific commercial development known for 2017/18, but more development has occurred over the last couple of years. In January 2017 the Board took action to lower the sewer capacity charge by 25%. This action lowered the charge per sewer unit from \$3,660 to \$2,745. This is the second 25% reduction to the sewer capacity charge in less than two years. Although capacity charges projected for 2017/18 represent approximately 2% of the total proposed revenue

budget, they make up 5.8% of the revenues specifically for capital projects. For this reason, staff does not recommend any further reductions to the capacity charges, especially to the water capacity charges which are lower than most of our comparators and did not meet budget projections last fiscal year.

**Investment Revenues** – Projected investment earnings generated from the District’s portfolio are still well below historical averages as interest rates continue to be at all-time lows, although staff has seen increases of 40 or 50 basis points on some recent transactions. Projected earnings for 2017/18 are \$417,000 compared to \$338,000 in the prior year budget, and actual earnings of \$2.3 million in 2008. The majority of the decline over the years is due to low interest rates, but the exhaustion of the MTBE Fund in year 2013/14 reduced reserves by \$11 million since 2008. The exhaustion of the MTBE fund reduced the cash and investment amounts on the balance sheet, but increased the capital asset balances since the cash was invested in water infrastructure improvements. Although declining rates have negatively impacted District revenues, the District has been able to take advantage of low-interest rates on new debt to fund infrastructure improvements and refinance higher interest debt.

**Grants** – The District has benefited significantly from a successful grant program over the last several years. From meter installations, waterline replacement and upsizing, water conservation programs, erosion control projects, etc., the District’s rate payers have received millions of dollars in system improvements that could not have been completed without grant awards or significantly greater service charge rate increases. The adopted 2017/18 budget includes \$953,000 of awarded grant funds for various projects. This follows \$.5 million expected to be received by current year end and \$.7 million received in 2015/16. For 2017/18, the largest portion, \$.3 million, is from the El Dorado County Water Agency for various planning projects. At this time, the District expects to receive \$.2 million from the Forest Service for the District’s share of the funding for the Fire Protection Partnership. The District also has \$1.1 million of grant applications outstanding for additional programs and projects. Staff will notify the Board of the outcome of these applications when the awarding agencies have announced the results.

Due to the confidential nature of pending or anticipated litigation, District staff has not included discussion of revenue or expenditure impacts within this budget message. Any potential impacts to the budget will be discussed with the Board in a closed session setting.

**Fiscal year 2017/18 Projected Expenses:**

Total water and sewer projected expenses for fiscal year 2017/18 are \$45.6 million. \$14.9 million or 33% is allocated to capital projects, \$16.9 million or 37% for salaries and benefits, \$9.8 million or 21% for operating and maintenance expenses, and \$4.0 million or 9% for debt service. You may recall that the prior year budget includes a \$3.0 million inter-fund loan from the sewer fund to the water fund. The

purpose of the inter-fund loan is to provide bridge funding to cover expenses related to the meter projects until the District is reimbursed from the meter loans. The long-range forecast has been prepared anticipating that the loan will be paid back in five years when the meter projects are complete and the District has been completely reimbursed. Below is discussion of the individual expense categories.

**Operating and Maintenance Expenses** – Total water and sewer operating and maintenance (O&M) expenses projected for fiscal year 2017/18 are \$9.8 million; \$295,295 or 3.1% more than the prior year budget. The change is nearly entirely due to fluctuations in one-time expenditures or transfers from the capital outlay budget due to certain thresholds not being met. The actual ongoing, day-to-day expenses of the District have changed very little. As a requirement to address the declining revenues during the recession, budgeted O&M expenses were reduced over a multiple year period by 20% when compared to the adopted budget for 2008/09. Nine years later, the adopted 2017/18 O&M budget still maintains a significant reduction of 12.57% while inflation has increased 11.5% over the same time period. Some O&M expense category levels are outside of the District's control, including charges from other utilities or permitting agencies. Although District staff will continue to pursue savings whenever possible through efficiencies, purchasing programs, and improved or extended maintenance schedules, the long-range forecast includes an annual 2% escalator to account for inflationary increases.

**Salaries and Benefits** – Total salaries and benefits included in the adopted 2017/18 budget are \$16.9 million and account for approximately 37% of the total expenditure budget. The 2017/18 budget is \$.5 million or 3.0% more than the prior year budget due to several factors. As mentioned earlier, a new position in the Water Reuse department is included in the 2017/18 budget. The District believes this new position is required to absorb the additional workload associated with the farming and energy generation operations in Alpine county. It is anticipated that the average annual cost of this position over ten years (\$92,000) will be partially to totally offset with estimated annual revenues (\$45,500 - \$94,500) generated from the farming operation. Based on the current employment contracts, a 2% COLA was provided to all employees each year of the three year contract. At this point, new labor contracts have not yet been negotiated, but staff believes for budgetary purposes it is prudent to anticipate a COLA effective July 1, 2017, for fiscal year 2017/18. A 2% COLA was applied to all budgeted wages, but due to staff turnover in the current year the overall impact of the COLA was approximately a 1.2% increase to wages. A 7% estimated increase to health insurance premiums, along with an increase to CalPERS rates, is creating the remainder of the year-over-year increase. Before the current fiscal year ends, it is anticipated that negotiations will begin for employment contracts effective for fiscal year 2017/18 and beyond.

**CalPERS** – The California Public Employees Retirement System is planning to make some actuarial assumption changes over the next few years which are expected to impact the employer contribution rates. In an effort to improve the sustainability of the retirement system,

the legislature in 2013 adopted the Public Employee Pension Reform Act (PEPRA). This act created a new pension plan with lower benefit levels for public employees hired after January 2013. While the CalPERS Board believes PEPRA will improve the sustainability of the retirement system, they don't expect to see a large impact for another 15 to 20 years. Due to this delay, as well as lower than expected return on investments, the CalPERS board took action to reduce the expected rate of return on investments by .5%, from 7.5% to 7.0%. The reduction will be phased in over a three year period beginning with year 2018/19. If the assumption is less revenue from investments, then more revenue is required from employer contribution rates. By year 2022/23, five years following the first year of the phased in reduction, the estimated impact is a 20% increase to contribution rates compared to the current estimate of rates for the same year. CalPERS explains that these figures are estimates only, and each agency will be impacted differently.

**Debt Service** – The District would prefer to fund infrastructure improvements with cash but must issue debt in order to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. The District also issues debt when interest rates are low and refinancing older borrowings which create substantial savings to the rate payers. Over the last couple of years, the District refinanced four outstanding borrowings creating a \$2 million savings over the remaining loan terms. For the year 2017/18, debt service is increasing by \$.6 million due to the completion of the DVR and LPPS projects and the subsequent start to the repayment of the associated loans.

The CIP's incorporated in the proposed budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$23.4 million while the water fund includes \$25.0 million. There is \$14 million of water fund borrowings to complete the remaining meter projects. There is more information about meters and associated funding towards the end of this budget message. The loan amounts and subsequent repayment schedules are built into the forecast. The timing and amount of the loans are designed to insure compliance with District reserve guidelines and funding source debt covenants. When possible, the District intends to utilize the State Revolving Fund Program to complete several sewer and water projects over the next ten years. This program offers subsidized interest rates lower than the typical tax-exempt market. If this funding is not available, or if project completion is time sensitive, the District may find it necessary to utilize other funding sources.

**Capital Outlay** - Total water and sewer capital outlay projected for fiscal year 2017/18 is \$14.9 million; \$6.3 million for sewer projects, and \$8.6 million for water projects. This amount is down \$4.4 million from the prior year due to the Luther Pass and DVR projects completing soon. The ten-year engineering CIP's are \$56.1 million and \$40.4 million for sewer and water projects respectively. The total of \$96.5 million is down \$2.7 million compared to the ten-year CIP developed last year which drove the need to confirm the year three rate increases in the five-year rate schedule as issued in the Proposition 218 notice. The reduction of \$2.7 million within the water CIP is the



result of lower water service charge revenues due to conservation. The projects for 2017/18 include completion of phase 3 meters, partial completion of phase 4 meters, Ponderosa waterline replacement, beginning of the treatment plant generator replacement (depends on loan funding timeline) and several other miscellaneous projects. Also included in capital outlay is the scheduled replacement of the District's financial system which has been in place for 25 years. The system is outdated, and more importantly will no longer be supported by the proprietor in the near future.

**Meters:**

The District has submitted a \$14 million loan application through the State Water Resources Control Board to fund the remaining meter installations. The funding request includes \$4 million in principle forgiveness bringing the required payback amount to \$10 million. The terms of the loan are 30 years at approximately 1.8%. The same loan on the open market would be \$14 million over 20 years at approximately 4.0%. The loan contract is currently being reviewed by the attorneys for the Water Board. When their review is complete they will forward the contract to us for our legal review. Although there is not a 100% guarantee the District will receive this funding, District staff has seen the loan, along with the principle forgiveness feature, appear on the State's Intended Use Plan report, so we are fairly confident the funding will be received.

I would like to acknowledge the work completed by District department heads and staff in the preparation of this year's proposed budget and long-range forecast.

Paul Hughes  
Chief Financial Officer

## LOCAL QUARTERLY RATE COMPARISON WATER AND SEWER COMBINED

SOUTH TAHOE PUBLIC UTILITY DISTRICT	\$276.00 *
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	\$309.00
NORTH TAHOE PUBLIC UTILITY DISTRICT	\$334.00
EL DORADO IRRIGATION DISTRICT	\$319.00
TAHOE CITY PUBLIC UTILITY DISTRICT	\$406.00
KINGSBURY GENERAL IMPROVEMENT DISTRICT	\$419.00
AVERAGE	\$344.00

\* STPUD's combined rate after the 2017/18 rate increase - if the Board of Director's implement the entire five-year rate schedule as adopted on June 5, 2014, STPUD's combined rate will be \$291.47 for a typical residential connection.

# STPUD QUARTERLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

## QUARTERLY FLAT SERVICE

<b>WATER</b>	ADOPTED	ADOPTED	ADOPTED	ADOPTED	
	6.50%	6.50%	6.50%	6.50%	5.00%
	2014/15	2015/16	2016/17	2017/18	2018/19
Single Dwelling Unit	\$130.25	\$138.70	\$147.70	\$157.30	\$165.20
Duplex	\$231.55	\$246.60	\$262.60	\$279.70	\$293.70
Triplex	\$314.59	\$335.00	\$356.80	\$380.00	\$399.00
Fourplex	\$406.96	\$433.40	\$461.60	\$491.60	\$516.20
Each additional unit	\$68.29	\$72.70	\$77.40	\$82.40	\$86.50
Business Establishment 3/4 Inch Connection	\$198.18	\$211.10	\$224.80	\$239.40	\$251.40
Business Establishment 1 Inch Connection	\$299.06	\$318.50	\$339.20	\$361.20	\$379.30

<b>SEWER</b>	ADOPTED	ADOPTED	ADOPTED	ADOPTED	
	6.00%	6.00%	6.00%	6.00%	6.00%
	2014/15	2015/16	2016/17	2017/18	2018/19
Quarterly Charge Per Sewer Unit					
By Customer Class					
Single Family Dwelling	\$33.34	\$35.34	\$37.46	\$39.71	\$42.09
Multi Family Residences	\$32.65	\$34.61	\$36.69	\$38.89	\$41.22
Hotels/Motels/Timeshares	\$32.24	\$34.17	\$36.22	\$38.39	\$40.69
Restaurants	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72
Service Stations	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72
Trailer/Mobile Home Parks & Campgrounds	\$30.68	\$32.52	\$34.47	\$36.54	\$38.73
Laundromats	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72
Automobile Service Garage	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72
Taverns without Food Facilities	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72
All other Commercial Establishments	\$34.64	\$36.72	\$38.92	\$41.25	\$43.72

## METERED WATER SERVICE

	ADOPTED 6.50%	ADOPTED 6.50%	ADOPTED 6.50%	ADOPTED 6.50%	5.00%
	2014/15	2015/16	2016/17	2017/18	2018/19
<b>Quarterly Base Rate</b>					
3/4 inch connection	\$111.06	\$118.30	\$126.00	\$134.20	\$140.90
1 inch connection	\$185.47	\$197.50	\$210.30	\$224.00	\$235.20
1 1/2 inch connection	\$369.83	\$393.90	\$419.50	\$446.80	\$469.10
2 inch connection	\$591.95	\$630.40	\$671.40	\$715.00	\$750.80
3 inch connection	\$1,110.60	\$1,182.80	\$1,259.70	\$1,341.60	\$1,408.70
4 inch connection	\$1,851.37	\$1,971.70	\$2,099.90	\$2,236.40	\$2,348.20
6 inch connection	\$3,701.63	\$3,942.20	\$4,189.40	\$4,471.30	\$4,694.90
8 inch connection	\$5,922.83	\$6,307.80	\$6,717.80	\$7,154.50	\$7,512.20
10 inch connection	\$8,514.97	\$9,068.40	\$9,657.80	\$10,285.60	\$10,799.90
<b>Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)</b>					
	ADOPTED 6.50%	ADOPTED 6.50%	ADOPTED 6.50%	ADOPTED 6.50%	5.00%
	2014/15	2015/16	2016/17	2017/18	2018/19
Single Family Tier 1	\$0.86	\$0.91	\$0.97	\$1.04	\$1.09
Single Family Tier 2	\$1.29	\$1.37	\$1.46	\$1.56	\$1.64
Multi Family	\$1.21	\$1.29	\$1.37	\$1.46	\$1.53
Commercial	\$1.20	\$1.28	\$1.36	\$1.45	\$1.52

# STRATEGIC PLAN of the SOUTH TAHOE PUBLIC UTILITY DISTRICT

## **Strategic Plan Vision Statement**

Maintain a dynamic organization that can quickly and proactively meet an ever increasing environment of regulations and scarce resources.

## **Strategic Plan Mission Statement**

Furnish our customers with reliable water and wastewater services, and provide those services safely, efficiently, and cost effectively.

## **Strategic Goals**

Provide exemplary customer service.

Provide reliable and safe water distribution, wastewater collection and treatment, and recycled water land application systems.

Foster a culture of efficient water use in our community, and promote public awareness of all District activities and the value of District services.

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

Maximize appropriate use of technology to improve operational efficiency and prioritize asset replacement.

## DISTRICT OFFICIALS

### BOARD OF DIRECTORS

Randy Vogelgesang, President

Kelly Sheehan, Vice President

Jim Jones, Director

Chris Cefalu, Director

Duane Wallace, Director

### MANAGERS

Richard Solbrig, General Manager

Shannon Cotulla, Assistant Manager/Engineer

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Trevor Coolidge, Associate Engineer

Tim Bledsoe, Customer Service Manager

John Thiel, Engineering Department Manager

Melonie Guttry, Executive Services Manager

Chris Stanley, Manager of Field Operations

Nancy Hussmann, Director of Human Resources

Ivo Bergsohn, Hydro Geologist

Chris Skelly, Information Technology Manager

Terry Powers, Laboratory Director

Jim Hilton, Land Application Manager

Jeff Lee, Manager of Plant Operations

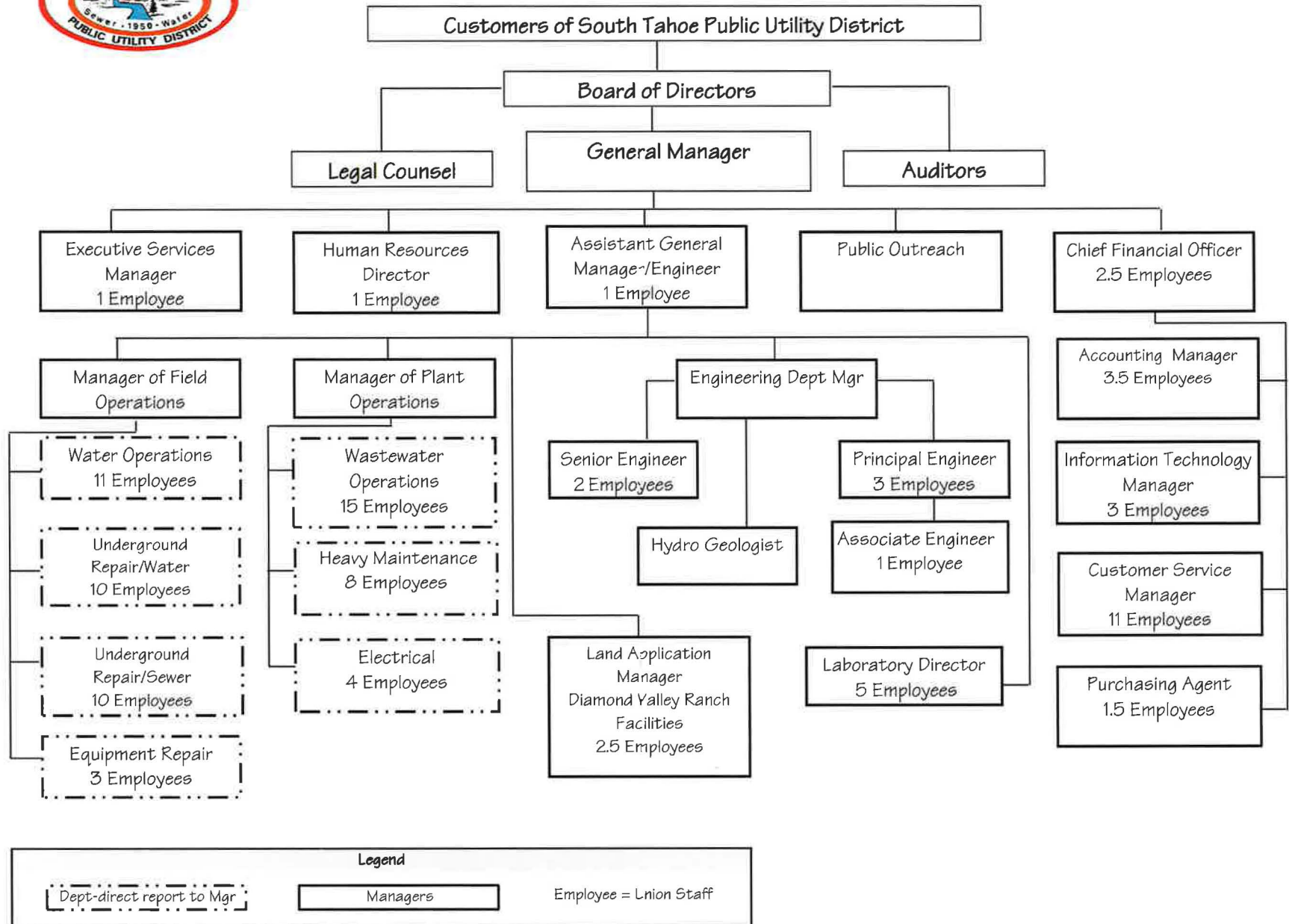
Julie Ryan, Principal Engineer

Linda Brown, Purchasing Agent

Stephen Caswell, Senior Engineer



# South Tahoe Public Utility District



# DEPARTMENT/CREW DESCRIPTIONS

**Sewer/Water**

**Non-Crew**

**1000/2000**

The non-crew department could be called the “overhead” division.

This department is charged with expenses that are not controlled by any one supervisor, manager, or administrator. Some examples of expenses accounted for in this department are utilities, insurance, and depreciation.

Number of employees: No employees are assigned to this department, as it is administered by the Finance Division.



## **Sewer**

## **Underground Repair**

**1001**

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower manholes, install new laterals, T.V. lines, and perform small mainline extensions. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Their 2017/2018 goals include:

1. Reviewing the industry's latest advances and meeting a Sanitary Sewer Management Plan (SSMP) that meets the criteria of the District's SSMP.
2. Continue repairs and maintenance in the raising of manholes and continue the cleaning of all collection lines.
3. Identify and resolve sources of I&I.
4. Identify and resolve areas of high grease and root intrusion in mainlines and clear overgrown easements.
5. Continue working with the City, County, and State to repair and replace manholes before street overlay projects begin.
6. Clearing of easements.
7. Training of staff to ensure that skill level is consistent throughout the department.
8. Collection system maintenance certification is required of staff.
9. Assist at Diamond Valley Ranch as needed or requested.
10. TV and identify lateral connections for new construction in conjunction with the inspection department.
11. Continue repairs and TV'ing of "C" Line.

Number of employees: 10.25

## **Water**

## **Underground Repair**

**2001**

Three or more crews comprise Underground Repair Water. These crews are responsible for repairing water leaks, installing new main lines, maintaining and repairing fire hydrants, installing and/or repairing valve boxes, installing blow offs on dead-end lines to assist with the state required flushing and valve exercising programs, maintaining and repairing about 400 miles of water and service lines, and installing new services during the building season as time allows. Other duties include help in reviewing and setting up the following year's water projects, keeping track of asphalt patching, helping with erosion control projects during summer months, assisting contractors on water line projects, snow removal at the plant, pump stations in the area, and Diamond Valley Ranch (DVR), as well as assist with improvements at DVR.

The goals of the department are to continue to work with the fire departments, both City and County, on replacing, repairing, and installing fire lines and fire hydrants; raise or lower water boxes when a street overlay is being done, which creates a cost savings to the District by not having to hire a private contractor to perform this function; and to keep water lines in good repair. Continue working with contractors the District hires to help upgrade the water system. Continue with District and State required staff training to meet the California Department of Health Services certification requirements.

Number of employees: 10.25

The pump crew is responsible for drinking water quality, production, storage, treatment, and delivery. It operates and maintains wells, booster pump stations, pressure reducing valves, storage tanks, advanced corrosion treatment system, and water treatment equipment. All employees are required to be certified by the California Department of Water Resources.

The pump crew also operates and maintains all sewage pump stations including Fallen Leaf Lake sewer system and Luther Pass Pump Station (LPPS). These sewer stations pump raw sewage to the treatment plant and LPPS pumps recycled water to Harvey Place Reservoir in Alpine County.

The major goal is to pump sewage to the wastewater treatment plant and to prevent sewage spills while doing so. The department continues to improve its preventive maintenance program to accomplish this objective. One or two pump stations are scheduled for modernization every year with new pumps, motors, control systems, and variable frequency drives.

During 2017/2018, the Sewer/Water Operations Departments (in conjunction with the Engineering Department) will apply itself to the below goals:

1. Pump sewage to the treatment plant and recycled water to Alpine County without spills.
2. Increase water supply by rehabilitating existing wells or drilling new wells.
3. Meet existing, new, or proposed drinking water regulations for Methyl Tertiary-Butyl Ether (MTBE), radon, arsenic, uranium, or other contaminants.
4. Improve the reliability of the existing drinking water system through repair, replacement, security, or maintenance. The 2002 Firm Source Capacity Plan and Ten-Year Capital Outlay Plan serve as guides to meet these goals.
5. Install fencing or cameras for facilities security.
6. Develop and implement a distribution system operations plan with the Underground Repair Water crew.
7. Continue to utilize a Sewer System Management Plan with the Underground Repair Sewer crew consistent with the industry's highest standards.
8. Increase the department's use of the computerized maintenance management system and use of asset management principles in the department.
9. Continue the flushing program consisting of flushing 150 dead-ends at least yearly per the California Department of Water Resources.

## **Sewer/Water**

## **Electrical Shop**

**1003/2003**

The Electrical Shop is responsible for maintenance, repair, and calibration of all electrical power, control, and instrumentation systems for all District facilities. The electrical systems of the District are maintained by this department and include not only wiring and motors, but also radio telemetry systems that report conditions at outlying pump stations and wells. This department also installs new equipment and systems as required by other departments throughout the District.

The sewer and water goals for 2017/2018 are:

1. To support the District's needs for maintenance and repair of power, control, instrumentation, computer processing, and radio telemetry systems.
2. Establish high standards and craftsmanship in regards to maintenance, trouble shooting, repair, calibration, and programming of District equipment.
3. Test and maintain District's standby power generation systems.
4. Continue to update older remote Supervisory Control And Data Acquisition (SCADA) equipment at water tanks, pump stations, and wells.
5. Program and maintain District Programmable Logic Controllers (PLC's), Remote Terminal Units (RTU's), and HMI software (Wonderware.)
6. Continue to keep abreast and knowledgeable in the ever-changing technology of electrical instrumentation.
7. Utilize the computerized maintenance management system in support of the District's Asset Management Program.

Number of employees: 4

## **Sewer**

## **Heavy Maintenance**

**1004**

The employees in Heavy Maintenance maintain, repair, and replace machinery in the treatment plant including many different types of pumps, conveyor systems, pipe fittings, plumbing, and plant building HVAC. They also assist in water line repair (pipe welding, crane operation), effluent force main repair and replacement, and plant construction projects. They also maintain all buildings and plant grounds, rebuild and maintain sludge de-watering systems (centrifuges and clarifiers), fabricate parts, and provide labor to Alpine County's Harvey Place Dam and Reservoir.

The goals of this department are:

1. Continue to maintain all machinery and mechanical systems to prevent failures at the Wastewater Treatment Plant.
2. Support treatment plant construction projects.
3. Landscape and maintain plant grounds.
4. Maintain export lines A, B, and C, and all air reliefs.
5. Utilize the computerized maintenance management system in support of the District's Asset Management Program.

Number of employees: 7

## **Sewer/Water**

## **Equipment Repair**

**1005/2005**

This department maintains 100+ pieces of equipment. This includes cars, pick-up trucks, and dump trucks, as well as backhoes, loaders, snow removal equipment, four mobile and 43 stationary standby generators at the District and Alpine County facilities. A computer program on preventive maintenance has been in use 16 years to assist this department.

The goal of this crew is to keep all trucks, cars, and various heavy equipment in safe running and working condition. They also advise the District when it is more cost effective to replace vehicles or equipment. This equipment ranges in age from 1984 through 2016.

Number of employees: 3.25

## **Sewer**

## **Operations**

**1006**

The Operations Department is responsible for the 24-hour operation of the District's 7.7 million gallon per day Wastewater Treatment Plant, as well as the monitoring of sewer pump stations and potable water wells and tanks via the SCADA system. The Department is responsible for all after-hours customer service, emergency response including the dispatching of other District personnel, administration of the waste hauler and Special Discharge Permit systems, compliance with air emission and chemical handling regulations, and administration of energy conservation efforts.

Operation of the Wastewater Treatment Plant requires skilled personnel, licensed and California certified to protect public health and environment. The duties are multifaceted and require knowledge in many disciplines including microbiology, chemistry, hydraulics, industrial machinery operation, computer science, and public relations. The potential for wastewater or chemical spills, and their resulting public health and environmental impacts, make the level of responsibility required very high. Consistently accurate process control is essential to maintain compliance with water quality discharge requirements and to keep treatment costs low. The majority of an operator's time is spent monitoring, adjusting, documenting, or maintaining some facet of the treatment process.

The Operations Department strives to continually meet discharge requirements, maintain accurate records, operate efficiently, provide the safest possible working conditions, help each employee reach their highest potential, seek, and where practical apply new technologies, and to encourage employee development, communication, participation, and training.

Number of employees: 17

The Laboratory analyzes drinking water, wastewater, streams, ground waters, reservoirs, and soils. The Lab's results are used to determine compliance with State and Federal water reclamation criteria, Safe Drinking Water requirements and other regulations. Lab results are used by District staff to determine treatment efficiency and needs. The Lab's activities are divided into three main categories: wastewater, drinking water, and Alpine County monitoring (where the recycled wastewater is applied for irrigation). Indian Creek Reservoir (ICR) monitoring has increased to assess the efficacy of the hypolimnetic oxygenation system (HOS).

Sampling and testing of monitoring wells in Alpine County has increased. This will increase the time and supplies required by the Laboratory for sampling and testing. Thirteen new wells have been installed in Diamond Valley and seven more to replace or augment existing domestic wells throughout the land application areas.

Monitoring for MTBE in water production wells continues. The Lab is testing sentinel-monitoring wells in drinking water production areas, wastewater treatment facilities, and Harvey Place Reservoir in Alpine County. VOC (including MTBE) tests are performed by commercial laboratories and require substantial funds for testing.

The Lab is still sampling MTBE treatment systems' discharge to our sewer at underground storage tank (UST) sites. This program has decreased since many UST treatment systems are discharging to infiltration galleries or have remediated the contamination.

Microbiological monitoring is performed throughout the drinking water distribution system at: customers' homes, businesses, all wells, water storage tanks, in new and repaired mains and tanks, and in response to customer concerns. The Lab performs Total Coliform, E. coli, and Heterotrophic Bacteria Plate Counts on the new water mains and all water tanks. The Lab also develops and maintains records of daily drinking water production.

The Lab continues collecting and testing drinking water samples for the Arsenic Treatment System (ATS). Arsenic tests are done on raw water and at various stages of the treatment process. The South Upper Truckee Well #3 Carbon Dioxide Removal System is also tested monthly for performance and State requirements.

Samples from small water systems in El Dorado, Alpine and Mono counties are routinely tested for coliforms, nitrates, and several other chemical tests. A fee is charged to cover all costs for these services.

The Lab will continue to automate sampling, analyses and reporting to increase the productivity of this division. A new Laboratory Information Management System (LIMS) was purchased and was placed online in January 2013. The LIMS can schedule sample events, import electronic data from instruments and contract laboratories, ensure the quality of the test results by comparing to defined quality assurance criteria, link test results to GIS systems (District wells; storage tanks; mains, Alpine County sample sites) and customer databases, track test trends, alert personnel to outliers and violations, maintain history of instrument maintenance, track chemical inventory, and produce billing of tests. The LIMS enables laboratory staff to track all laboratory operations faster and easier.

Number of employees: 7

Under the guidance of the General Manager, this department is responsible for the efficient administration of all of the affairs of the District, as provided by all applicable Ordinances, Resolutions, or regulations of the District. The General Manager makes recommendations regarding policy and implements District policy at the direction of the Board of Directors. The areas of responsibility under the General Manager's domain include: the operation and management of the District, including the supervision and control of all the District's property; administrative activities; personnel; business and operations, subject to the budgetary guidelines and directives of the Board of Directors. The Administrative staff plans, directs, organizes, coordinates, and provides high quality, effective support for the Board of Directors, the Administrative office of the General Manager, as well as performs a wide variety of administrative duties for various department managers.

Major goals for 2017/2018 for this department are:

1. Continue with significant public educational outreach efforts concerning the water meter installation program, Capital Improvement Plan, and infrastructure needs.
2. Assist the effort to communicate with our customers concerning the District's water conservation program as now required by new state mandated water conservation efforts currently under development in Sacramento.
3. Assist in change order/claim negotiations to close out major capital projects.
4. Continue to pursue grant funds and legislation on the District's behalf, including reimbursement of utility relocations on erosion control projects, federal funding of the Tahoe Basin Water District Partnership, state funding of the Integrated Regional Water Management Plan partnership, maximizing District's use of state revolving fund loans, and maximum use of funding for planning and design of projects from the El Dorado County Water Agency.
5. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
6. Continue developing the District's Staff Development Program.
7. Adjust budget and expenditures as needed in response to economic situations or special circumstances, such as increasing funding for turf buy back efforts in response to drought.
8. Assist in obtaining complicated permits from regulatory agencies for District projects involving environmental issues, such as river crossings and/or stream environment zones impacts.
9. Support District's efforts as the designated Groundwater Sustainability Agency in meeting the new state groundwater management mandates.

Number of employees: 3

The Human Resources department is responsible for all aspects of the District's Human Resources, Safety, and Risk Management programs, including administration of labor relations contracts, assistance with collective bargaining, policy development, and oversight of the District's recruitment, training, performance evaluation, discipline, and employee benefits programs. Utilizing an online recruitment program has increased the dwindling Tahoe applicant pool and streamlined the recruitment process throughout the District. The Human Resources Director also serves as the District's Safety Officer, responsible for implementing, directing, overseeing, and maintaining the District's Injury and Illness Prevention Safety Program and other required safety programs. This department also reviews the District's liability, property, workers' compensation, and employee benefits programs and recommends appropriate insurance according to the District's needs.

The goals and objectives of this department are:

1. Recruit and retain outstanding employees.
2. Provide guidance to all departments to achieve a fair and consistent application of District employment policies.
3. Administer benefits programs in the most cost-efficient manner.
4. Comply with all federal and state regulations for public employers, including implementation and training of all required policies.
5. Provide a safe workplace for employees and maintain workers' compensation "Ex-mod" rate of 1.0 or lower.
6. Obtain cost-effective liability, property, and other ancillary insurance policies which best meet the District's needs.

Number of employees: 2



## **Sewer/Water**

## **Public Outreach**

**1027/2027**

The District's Public Outreach Program is responsible for developing, producing, and distributing public and employee information concerning the District's water and wastewater operations, policies, activities, and the District website. The District proactively seeks to educate customers, media, employees, and government officials on issues and legislation that may affect the quality, level, and/or cost of service. In addition, this office is responsible for the public outreach component of the water conservation program, the Helping Hands Outreach (H2O) program (financial assistance for families or individuals facing one-time financial challenges), the Customer Assistance Program (CAP) (offering financial assistance to low-income customers), and coordinates federal and state advocacy activities.

Number of employees:     The Public Outreach duties are assigned to several employees in various departments including Finance, Administration, Engineering and Customer Service.

## **Sewer**

## **Water Reuse**

**1028**

The District's Water Reuse Department manages the recycled water that the District is required to export out of the Tahoe Basin to its facilities in Alpine County. The department oversees the operational safety of the District's recycled water storage reservoir, as well as the conveyance system used to distribute the recycled water to end users for agricultural irrigation purposes. The department also manages an extensive fresh water distribution associated with Alpine County's Indian Creek Reservoir and the District's Diamond Valley Ranch.

Number of employees:     4

This department performs engineering functions for the District including system assessment and asset management, planning, modeling, permitting, design development, consultant management, project management, and construction management of new facilities in addition to the improvement of existing facilities, processes, and structures. The goals and objectives of this department are:

1. Complete the 2017 Water Meter Installation contract.
2. Design and begin construction of 2018 Water Meter Installation project.
3. Complete construction of the Diamond Valley Ranch Irrigation Improvement project.
4. Complete construction of the Luther Pass Pump Station Power and Control project.
5. Complete construction of the 2017 Fire Hydrant Service Expansion project.
6. Complete construction of the Primary Clarifier 1 / Aeration Basin 2 Rehabilitation project.
7. Evaluate the Upper Truckee Marsh Sewer Facilities Adaptive Management project for additional modifications.
8. Continue design and implementation of sewer upgrade projects at Fallen Leaf Lake.
9. Complete design and begin construction of the WWTP Emergency Generator project.
10. Construct access road and drainage improvements at Christmas Valley Tank.
11. Begin design for Keller-Heavenly Zone improvement projects.
12. Implement Sustainable Groundwater Master Plan as the Groundwater Management Agency.
13. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
14. Coordinate with City and County on erosion control, paving, and other infrastructure projects.
15. Complete comprehensive waterline replacement plan.
16. Begin comprehensive sewer assessment and replacement plan.
17. Complete Wastewater Treatment Plant Master Plan.
18. Complete construction of Ponderosa Waterline project.
19. Design and begin construction of Marlette Waterline project.
20. Design and begin construction of 2018 Fire Hydrant Service Expansion project.

Number of employees: 13

The Information Technology Department provides expert, prompt and courteous hardware and software support, network services, training, and telephone system support throughout the District to enable efficient use of data as an asset. The Department stays current on new technology trends and applications and evaluates the possible value to the District they may bring. The Department supports a wide variety of technologies including wired and wireless network infrastructure, server and client computers, telephones, utility billing and financial applications, the District's website and both physical and virtual security systems. During the past year, the Department has gone through some staff turnover, upgraded the District's website and improved the reliability and resiliency of the server and network infrastructures. Additional projects included submitting for and being awarded the Municipal Information Systems Association of California (MISAC) Excellence in Technology Practices Award, upgraded the Board Room AV system, provided training opportunities for in-house staff, supported field staff with remote access technologies and upgraded our Network and SCADA infrastructures in preparation of secure remote access to the SCADA application and other resources for field crews.

The goals for the 2017/2018 budget year are:

1. Replace the Districts IFAS financial system with Tyler New World
2. Upgrade or replace phone system
3. Be awarded the MISAC Excellence in Technology Practices Award
4. Perform a network security audit
5. Develop our disaster recovery site with more a reliable power solution and hardware
6. Establish relationships with IT colleagues in the area
7. Develop and train staff on new Web GIS editing tools
8. Continue "Food 4 Thought" training opportunities for in-house staff
9. Continue to design and develop field SCADA wireless network
10. Deploy a secure remote access technology to enable field crews to access SCADA away from the plant
11. Continue to deploy mobile technology to enable field crews
12. Provide IT Staff with training opportunities to keep their skill-set current
13. Provide technical support for the District's GIS systems
14. Provide guidance and technical support for field communications upgrade
15. Implement an electronic document workflow system for common paper forms

Customer Service is a department title and it's also what we do! Greeting our customers and District guests at the front desk, in the field, and over the telephone makes our group the vital "front line." Our primary responsibility is generating the District's annual sewer revenue of \$13.5 million and \$11.8 million in water revenue through accurate and equitable quarterly billings to more than 18,000 customers. We collect and process all payments. All new customers, whether a modest home builder or giant hotel complex, bring their plans to Customer Service for review and approval, and the final inspection is then performed in the field.

The fair and consistent application of District rules and regulations is a full-time commitment of the Customer Service staff. The protection of the collection system through pretreatment, grease management, and careful inspection of existing and new facilities, extends to protect the unique Lake Tahoe environment.

The Customer Service Team communicates information to water customers every day concerning water quality, water conservation, water rates, water meters, and protection of our precious groundwater resources at Lake Tahoe. Our department reads the meters and generates and collects the quarterly water bills for more than 14,000 water customers. The inspection of all new water service installations and monitoring of use is part of this department's responsibility.

Vigorous protection of the community's water supply from contamination through cross connections is our highest priority. The District Inspectors conduct an aggressive Backflow Protection Program to ensure our water supply is protected.

Each time a developer, contractor, excavator, or homeowner reports to the central USA Alert that there will be digging in the ground, a special report is distributed and a District Inspector is dispatched to mark the water and sewer lines in the area in order to protect our lines from damage.

Number of employees: 12

Finance is responsible for financial planning, purchasing, warehouse operations, surplus property disposal, grant administration, general accounting functions including accounts payable, payroll, financial reporting, and repayment of loan obligations.

The goals and objectives of this department include:

1. Providing financial accountability to the public through accurate financial reporting, budget development and monitoring.
2. Planning for the financial needs of the District by costing out both operational expenses and capital outlay projects into the next ten years. This enables the District to provide its customers with stable sewer and water service rates. Moreover, funding is available for needed infrastructure, thereby ensuring quality sewer and water services to the public.
3. Promoting financial stewardship throughout the District.
4. Assisting employees in purchasing quality materials and services at cost-effective prices while assuring that all applicable government regulations are met and utilizing best purchasing practices.
5. Maintaining a warehouse with the goals of maximizing responsiveness to customers, increasing employee productivity, and reducing costs by purchasing in bulk.
6. Maximizing available grant funds to help offset capital project costs and operational expenses. Important to this end is identifying potential grants, preparing quality grant applications, submitting required documentation, following all grant regulations, and maintaining timely and accurate grant records.

Number of employees: 9.5

# COMBINED FUNDS

## FISCAL YEAR 2017/18 BUDGET SUMMARY

	2017/18 FORECAST	2017/18 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	5,421,582	25,212,219
REVENUES	33,967,841	2,185,300
BORROWINGS	0	11,270,000
<b>AVAILABLE FUNDS</b>	<b>\$ 39,389,423</b>	<b>\$ 38,667,519</b>
SALARIES	9,274,275	1,721,950
BENEFITS	5,206,975	726,000
OPERATIONS AND MAINTENANCE	8,559,200	1,234,550
CAPITAL OUTLAY	0	14,902,500
DEBT SERVICE PAYMENTS	973,000	3,038,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 28,613,450</b>	<b>\$ 21,623,000</b>
BALANCE BEFORE TRANSFERS	15,375,973	17,044,519
AVAILABLE TO TRANSFER TO CAPITAL FUND	-10,262,698	10,262,698
TRANSFER TO RESERVE FUNDS	0	-8,187,900
ACCRUAL TO CASH ADJUSTMENT	9,051	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 5,122,326</b>	<b>\$ 19,119,317</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 7,159,788</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 1,028,112</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/17</b>	<b>\$ 5,122,326</b>	<b>\$ 27,307,217</b>



## TABLE OF CONTENTS

### SEWER BUDGET

Budget Summary.....	31
Funding Sources Chart.....	32
Revenue Budget Detail.....	33
Local Quarterly Rates Chart .....	34
Ten-Year Rate History .....	35
Expense Allocation Chart .....	36
Operations and Maintenance Summary.....	37
Salaries and Benefits Summary.....	38
Engineering Department Expenses .....	39
Engineering Department Salaries and Benefits .....	40
Capital Outlay Distribution Chart.....	41
Capital Outlay Summary.....	42
Expense Detail by Crew .....	44



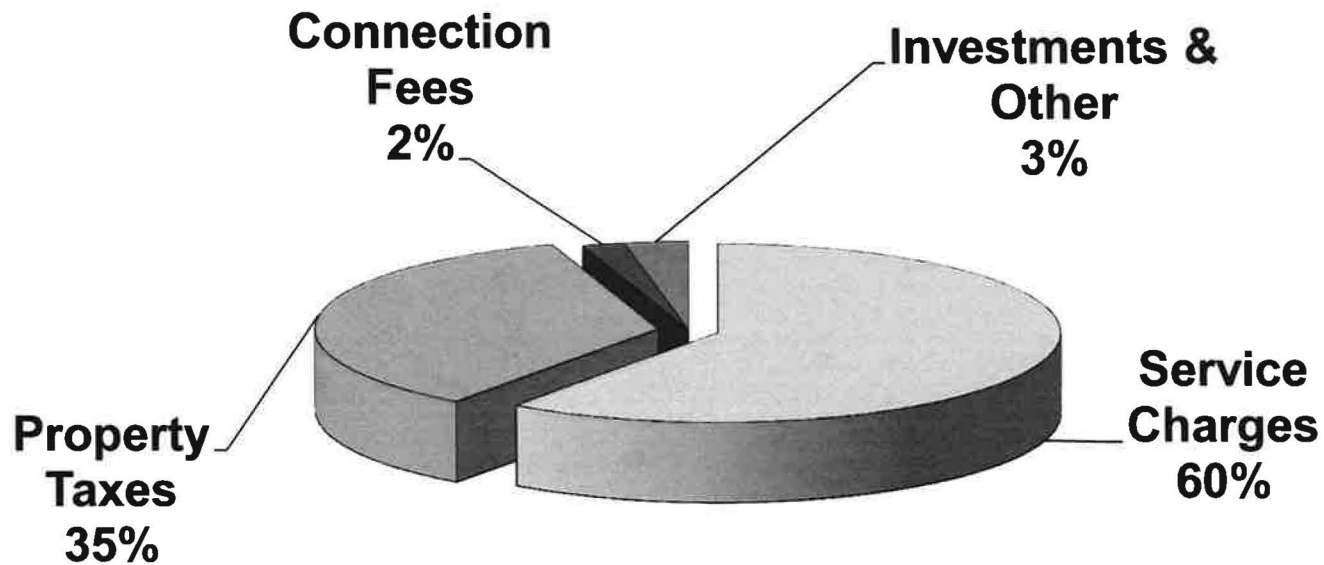


# SEWER FUND

## FISCAL YEAR 2017/18 BUDGET SUMMARY

	2017/18 FORECAST	2017/18 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,685,301	18,609,735
REVENUES	21,896,341	384,300
BORROWINGS	0	2,900,000
<b>AVAILABLE FUNDS</b>	<b>\$ 25,581,642</b>	<b>\$ 21,894,035</b>
SALARIES	5,851,100	860,975
BENEFITS	3,291,825	363,000
OPERATIONS AND MAINTENANCE	5,491,200	691,175
CAPITAL OUTLAY	0	6,298,000
DEBT SERVICE PAYMENTS	811,000	2,234,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 15,445,125</b>	<b>\$ 10,447,150</b>
BALANCE BEFORE TRANSFERS	10,136,517	11,446,885
AVAILABLE TO TRANSFER TO CAPITAL FUND	-6,870,804	6,870,804
TRANSFER TO RESERVE FUNDS	0	-7,008,000
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 3,265,713</b>	<b>\$ 11,309,689</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 5,979,888</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 1,028,112</b>
<b>LOAN TO WATER FUND</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/17</b>	<b>\$ 3,265,713</b>	<b>\$ 18,317,689</b>

# SEWER ENTERPRISE FUND 2017/18 Funding Sources



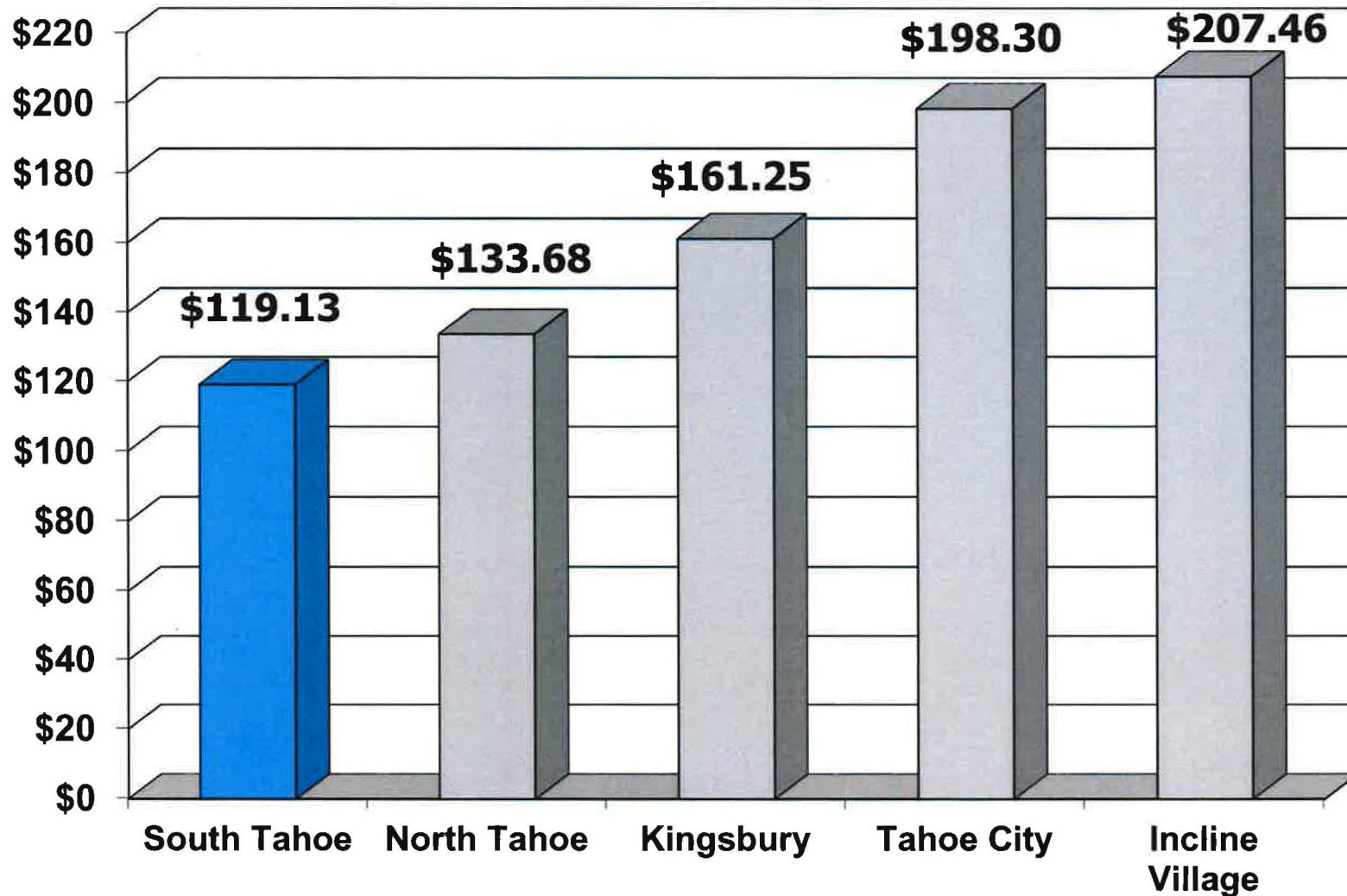
## Adopted Budget - Revenue

For Fiscal Year: 2018

Dept.: 1000	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	GENERAL & ADMINISTRATION					
	3101 SERVICE CHARGE REVENUE	11,948,013	12,642,000	12,771,768	12,642,000	13,452,000
	3104 PLANT DUMPING FEES	11,236	15,000	16,796	15,000	15,000
	3105 REPAIRS	588	1,500	0	1,500	500
	3107 RETURNED CHECK CHARGES	2,075	2,000	1,700	2,000	2,000
	3301 PERMIT FEE REVENUE	22,050	22,000	19,500	22,000	22,000
	3401 CAPACITY CHARGE	1,054,760	512,050	1,058,178	512,050	384,300
	3501 SECURED TAXES	7,193,945	7,134,000	7,299,024	7,134,000	7,604,000
	3502 UNSECURED TAXES	147,201	153,000	136,570	153,000	156,800
	3504 SALE OF SURPLUS ASSETS	6,974	0	7,885	0	0
	3509 REALIZED GAIN/LOSS ON INVSTMTS	29,279	0	-6,253	0	0
	3510 INTEREST INCOME	223,533	239,000	197,849	239,000	314,000
	3511 FMV UNREALIZED GAIN/LOSS	37,336	0	-67,686	0	0
	3514 RENTS AND LEASES	24,002	30,000	56,004	30,000	30,000
	3516 FEDERAL AID	29	0	0	0	0
	3519 STATE H O EXEMPTION	72,126	74,000	36,308	74,000	78,200
	3523 INTEREST/PENALTY CHARGES	116,508	160,000	99,817	160,000	130,000
	3530 NEW SERVICE/ADMIN FEE	600	0	0	0	0
	3531 CONTRACTOR PLANS & SPECS FEES	0	1,000	0	1,000	1,000
	3540 OTHER MISCELLANEOUS INCOME	51,809	23,500	31,831	23,500	47,500
	3701 STREET LIGHT REVENUES	22,611	23,000	22,530	23,000	23,000
	<b>Total for:</b>					
	GENERAL & ADMINISTRATION	20,964,675	21,032,050	21,681,821	21,032,050	22,260,300

# SEWER ENTERPRISE FUND

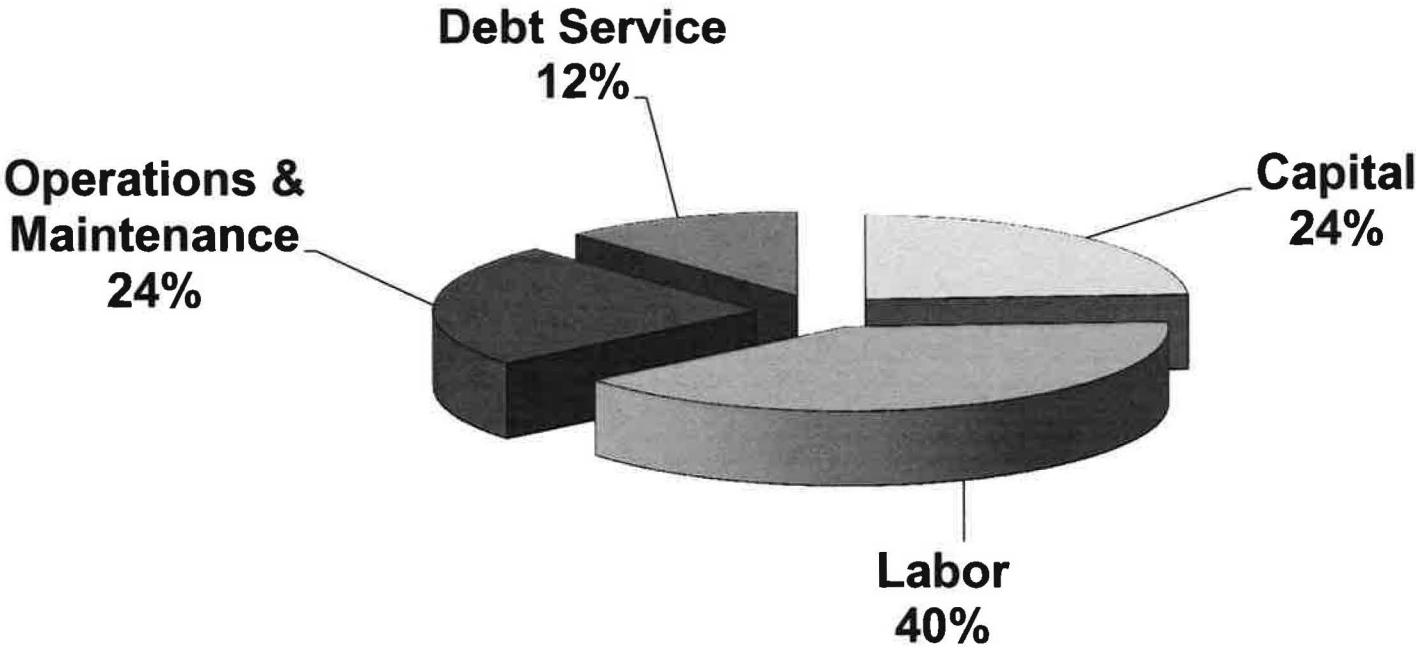
## 2017/18 Local Quarterly Sewer Rates



## MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Avg.
Sewer	4.0%	4.0%	0.0%	2.0%	3.0%	5.0%	0.0%	6.0%	6.0%	6.0%	3.6%
CPI (May to May)	4.7%	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	1.42%
Typical Quarterly Sewer Bill	82.24	85.53	85.53	87.24	89.85	94.35	94.35	100.02	106.02	112.38	

# SEWER ENTERPRISE FUND 2017/18 Expense Allocation



## SUMMARY OF OPERATIONS AND MAINTENANCE

### 2017/18 SEWER BUDGET

ADOPTED BUDGET	NON-CREW	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	PUBLIC OUTREACH	WATER REUSE	INFO TECH	CUSTOMER SERVICE	FINANCE	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES							200	5,000	21,250	750	20,700	57,000	48,000	15,000	4,500	82,500	254,900	272,650	(17,750)
INSURANCE	140,000	5,000													7,000		152,000	152,000	0
PETROLEUM PRODUCTS		42,500	15,850	2,500	6,500	6,500	1,000	1,600		1,300			19,800		4,000	300	101,850	102,650	(800)
OPERATING SUPPLIES			5,000				193,100	31,500									229,600	247,600	(18,000)
OFFICE EXPENSES	500	1,500	700	875	600	800	3,600	2,750	950	2,150	2,600	4,600	800	68,950	25,000	6,450	122,825	129,125	(6,300)
PRINTING AND PUBLICATIONS										100	6,975	7,500		300	7,600	2,000	24,475	31,225	(6,750)
RENTS AND LEASES	192,000												14,700		1,300		208,000	203,100	4,900
REPAIRS AND MAINTENANCE	3,000	150,050	69,875	58,300	98,575	62,025	34,000	22,250		750	40,300		62,150	102,425	27,700	26,025	757,425	744,775	12,650
RESEARCH/MONITORING								24,500					15,000				39,500	39,500	0
TRAVEL/EDUC/MEMBRSHPS		13,200	3,500	4,550	7,200	2,200	21,000	6,300	38,000	5,250	9,650	2,000	6,625	11,100	3,600	10,400	144,575	139,125	5,450
UTILITIES	1,938,100	3,650	2,100	75	50		300						13,000	300	1,100		1,958,675	1,922,775	35,900
MISC EXPENSES	200	400	325	450	500	300	1,000	100	250	1,500	150	25	500	250	400	500	6,850	6,850	0
OTHER OPERATING EXP	592,600		23,000	3,300	7,500		340,000	4,000		3,500	1,300	27,250	277,000		15,000		1,294,450	1,454,300	(159,850)
NON OPERATING EXP	170,500															25,575	196,075	184,950	11,125
17/18 BUDGET	3,036,900	216,300	120,350	70,050	120,925	71,825	594,200	98,000	60,450	15,300	81,675	98,375	457,575	198,325	97,200	153,750	5,491,200	5,630,625	(139,425)
16/17 ADOPTED BUDGET	3,079,100	239,000	116,350	65,900	125,725	70,325	621,700	91,200	60,150	16,600	94,675	114,325	521,700	177,750	97,000	139,125	5,630,625		
INCREASE/(DECREASE)	(42,200)	(22,700)	4,000	4,150	(4,800)	1,500	(27,500)	6,800	300	(1,300)	(13,000)	(15,950)	(64,125)	20,575	200	14,625	(139,425)		

## SUMMARY OF SALARIES AND BENEFITS

### 2017/18 SEWER BUDGET

**ADOPTED BUDGET**

	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	WATER REUSE	INFO TECH	CUSTOMER SERVICE	FINANCE	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	749,338	478,260	179,142	545,637	117,034	1,518,039	244,951	11,765	194,681	103,039	261,765	175,539	411,103	432,108	5,422,402	5,290,431	131,971
NEW POSITIONS											45,600				45,600	50,427	(4,827)
SUB-TOTAL	749,338	478,260	179,142	545,637	117,034	1,518,039	244,951	11,765	194,681	103,039	307,365	175,539	411,103	432,108	5,468,002	5,340,858	127,144
COST OF LIVING ADJ	14,987	9,565	3,583	10,913	2,341	30,361	4,899	235	3,894	2,061	5,235	3,511	8,222	8,642	108,448	106,817	
TOTAL REGULAR	764,325	487,825	182,725	556,550	119,375	1,548,400	249,850	12,000	198,575	105,100	312,600	179,050	419,325	440,750	5,576,450	5,447,675	128,775
OVERTIME	12,745	11,765	2,451	5,882	5,882	85,294	3,922	0	25	343	4,902	980	4,779	33,186	172,157	126,544	45,613
COST OF LIVING ADJ	255	235	49	118	118	1,706	78	0	0	7	98	20	96	664	3,443	2,531	
TOTAL OVERTIME	13,000	12,000	2,500	6,000	6,000	87,000	4,000	0	25	350	5,000	1,000	4,875	33,850	175,600	129,075	46,525
DOUBLE TIME	1,176	4,902	784	882	480	34,314	2,941	0	0	0	980	98	0	0	46,569	42,402	4,167
COST OF LIVING ADJ	24	98	16	18	10	686	59	0	0	0	20	2	0	0	931	848	
TOTAL DOUBLE TIME	1,200	5,000	800	900	500	35,000	3,000	0	0	0	1,000	100	0	0	47,500	43,250	4,250
PART TIME/SEASONAL	32,200	0	0	0	0	0	5,000	0	0	0	0	0	0	0	37,200	10,000	27,200
PART TIME (NEW)												0			0	15,000	(15,000)
SEASONAL (NEW)		13,975													13,975	30,750	(16,775)
OVERTIME	150	25	0	0	0	0	100	0	0	0	0	0	0	0	275	625	(350)
DOUBLE TIME	0	0	0	0	0	0	100	0	0	0	0	0	0	0	100	200	(100)
GRAND TOTAL SALARIES	810,875	518,825	186,025	563,450	125,875	1,670,400	262,050	12,000	198,600	105,450	318,600	180,150	424,200	474,600	5,851,100	5,676,575	174,525
17/18 BUDGETED BENEFITS	504,950	284,650	111,450	341,775	77,575	923,350	123,275	66,200	78,600	54,550	151,650	92,200	238,175	243,425	3,291,825	3,097,250	194,575
TOTAL SALARIES AND BENEFITS	1,315,825	803,475	297,475	905,225	203,450	2,593,750	385,325	78,200	277,200	160,000	470,250	272,350	662,375	718,025	9,142,925	8,773,825	369,100
16/17 BUDGETED	1,258,525	755,725	302,625	878,125	200,375	2,539,825	386,875	71,225	262,675	151,225	370,300	289,050	639,800	667,475		8,773,825	
INCREASE/(DECREASE)	57,300	47,750	(5,150)	27,100	3,075	53,925	(1,550)	6,975	14,525	8,775	99,950	(16,700)	22,575	50,550	369,100		



# 2017/18 SEWER CAPITAL OUTLAY

## DETAIL OF ENGINEERING OPERATING EXPENSES

### ADOPTED BUDGET

	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	517,500	235,500	282,000
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	8,325	6,325	2,000
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	104,000	123,750	(19,750)
<u>TRAVEL/MEETINGS/ED</u>	14,800	16,800	(2,000)
<u>UTILITIES</u>	500	550	(50)
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	40,000	50,000	(10,000)
<b>TOTAL EXPENSES</b>	<b>691,175</b>	<b>438,975</b>	<b>252,200</b>

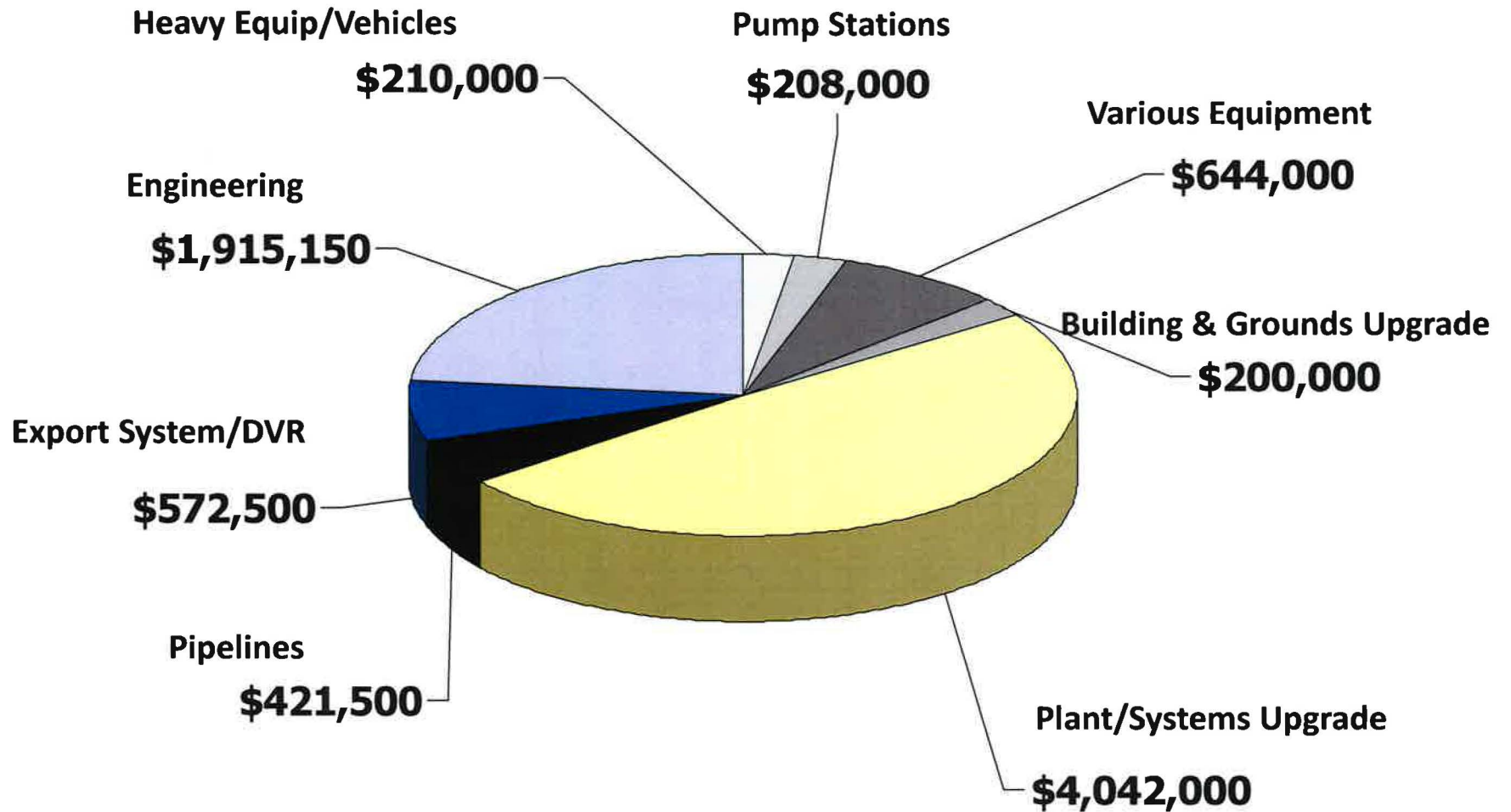
\*\*Includes one-time expenditures and transfers from capital outlay budget

## 2017/18 SEWER CAPITAL OUTLAY

### DETAIL OF ENGINEERING SALARIES AND BENEFITS

ADOPTED BUDGET	17/18 BUDGET	16/17 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	829,200	749,696	79,504
NEW POSITIONS		62,054	(62,054)
SUB-TOTAL	812,941	811,750	1,191
COST OF LIVING ADJ	16,259	0	
TOTAL REGULAR	829,200	811,750	17,450
OVERTIME	29,412	36,000	(6,588)
COST OF LIVING ADJ	588	0	
TOTAL OVERTIME	30,000	36,000	(6,000)
DOUBLE TIME	25	100	(75)
COST OF LIVING ADJ	1	0	
TOTAL DOUBLE TIME	25	100	(76)
PART TIME	1,750	11,000	(9,250)
OVERTIME	0	750	(750)
SUB-TOTAL	1,750	11,750	(10,000)
GRAND TOTAL SALARIES	860,975	859,600	1,375
BENEFITS	363,000	359,650	3,350
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,223,975</b>	<b>1,219,250</b>	<b>4,725</b>

# SEWER ENTERPRISE FUND CAPITAL PROJECTS



## 2017/18 SEWER CAPITAL OUTLAY

**ADOPTED BUDGET**

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	WATER REUSE	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>UNDERGROUND REPAIR</i>																
8800 NEW EASEMENT INSPECTION EQUIPMENT		10,000														10,000
8801 SMART COVER		5,500														5,500
8802 SMART COVER		5,500														5,500
8837 SMART COVER		5,500														5,500
8838 COLD MIX BAY ENCLOSURE		20,000														20,000
<i>PUMPS</i>																
8803 REPLACE BIJOU PUMP #3		15,000														15,000
8804 REPLACE TAYLOR CREEK PUMP/MOTOR #3		11,000														11,000
8805 REPLACE TROUT CREEK PUMP/MOTOR #1		16,000														16,000
8806 REPLACE TROUT CREEK PUMP/MOTOR #2		16,000														16,000
<i>ELECTRICAL</i>																
8807 REPLACE SCADA RTU			5,500													5,500
8808 SPARE PLC CENTRIFUGE			10,000													10,000
8853 REDUNDANT FIU SCADA			25,000													25,000
8854 SEWER PS MOTOR REBUILDS			10,000													10,000
8855 REPLACE SCADA RTU			5,500													5,500
8856 REPLACE SCADA RTU			5,500													5,500
8857 REPLACE SCADA RTU			5,500													5,500
<i>HEAVY MAINTENANCE</i>																
8809 REPLACE UTILITY VEHICLE				10,000												10,000
8810 REPLACE UTILITY VEHICLE				10,000												10,000
8821 REPL SLUDGE LINER AUGERS				20,000												20,000
8822 REPLACE SERVER ROOM HVAC				30,000												30,000
8835 REBUILD SECONDARY CLARIFIER DRIVE				55,000												55,000
8849 REBUILD CENTRIFUGE				35,000												35,000
8852 REPLACE SLUDGE PUMP BIO BLDG				10,000												10,000
<i>EQUIPMENT REPAIR</i>																
8811 REPLACE TRUCK 62					25,000											25,000
8812 REPLACE TRUCK 68					40,000											40,000
8814 REPLACE GENERATOR UPPER TRUCKEE PS					65,000											65,000
8815 NEW TRACTOR WATER REUSE					125,000											125,000
<i>OPERATIONS</i>																
8816 REPL CHEMICAL STORAGE TANK #1						16,000										16,000
8817 REPLACE POLYMER PUMP						20,000										20,000
8870 REPL AERATION BASIN WATERLINE															100,000	100,000
8871 REPLACE H2S METER						12,000										12,000
8875 REPL CHEMICAL STORAGE TANK #2						16,000										16,000
8876 REPL CHEMICAL STORAGE TANK #3						16,000										16,000
8877 REPL CHEMICAL STORAGE TANK #4						16,000										16,000
8878 REPL CHEMICAL STORAGE TANK #5						16,000										16,000
<i>LABORATORY</i>																
8818 REPL SECONDARY SAMPLER															10,000	10,000
8819 REPL QUANTI TRAY SEALER															5,000	5,000
<i>BOARD</i>																
<i>ADMINISTRATION</i>																
<i>HUMAN RESOURCES</i>																
8823 REPLACE COPIER																20,000

## 2017/18 SEWER CAPITAL OUTLAY (CONTINUED)

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	WATER REUSE	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<b>WATER REUSE</b>																
8824 FENCING WATER REUSE											15,000					15,000
8825 TRACK PACKER											7,500					7,500
<b>ENGINEERING</b>																
+++ 7014 TALLAC CREEK SEWER CROSSING												200,000				200,000
+++ 7023 PRIMARY CLARIFIER #1 REHAB												400,000				400,000
+++ 7024 AERATION BASIN #2 REHAB												400,000				400,000
+++ 7026 BREAKPOINT CHAMBER MODIFICATION												200,000				200,000
+++ 8161 DVR IRRIGATION IMPROVEMENTS												250,000				250,000
+++ 8177 EROSION CONTROL PROJECTS												30,000				30,000
+++ 8330 LPPS POWER/CONTROL UPGRADE												300,000				300,000
+++ 8331 FALLEN LEAF LAKE SYSTEM UPGRADES												400,000				400,000
+++ 8527 CALTRANS RELOCATES												100,000				100,000
+++ 8628 SCADA UPGRADES												30,000				30,000
+++ 8629 REPLACE TREATMENT PLANT GENERATOR												100,000				100,000
+++ 8726 FORCEMAIN BYPASS UPPER TRUCKEE PS												2,100,000				2,100,000
+++ 8727 FORCEMAIN BYPASS AL TAHOE PS												25,000				25,000
+++ 8729 PLANT PAVING & DRAINAGE												25,000				25,000
+++ 8730 SEWER REPL PROJECTS (TBD)												100,000				100,000
+++ 8737 BMP PROJECTS												100,000				100,000
+++ 8775 FORCEMAIN BYPASS TAHOE KEYS PS												20,000				20,000
8826 SKI RUN SPS WET WELL HATCH												25,000				25,000
8827 WET WELL IMPROVEMENTS												40,000				40,000
8828 SEWER PS IMPROVEMENTS (TBD)												50,000				50,000
<i>Engineering Staff and Expenses</i>												1,915,150				1,915,150
<b>INFORMATION SYSTEMS</b>																
8832 VIRTUAL HOST													10,000			10,000
8833 NETWORK EQUIPMENT/IMPROVEMENTS													5,000			5,000
8834 TELEPHONE SYSTEM UPGRADE													72,000			72,000
8836 STRATEGIC PLAN IMPLEMENTATION													20,000			20,000
<b>CUSTOMER SERVICE</b>																
<b>FINANCE</b>																
+++ 8769 REPLACE ERP SYSTEM															375,000	375,000
8839 RPLCE CARPET LAB/OPS BUILDING															5,000	5,000
<b>TOTAL CAPITAL OUTLAY 17/18</b>	<b>46,500</b>	<b>58,000</b>	<b>67,000</b>	<b>170,000</b>	<b>255,000</b>	<b>212,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>22,500</b>	<b>6,860,150</b>	<b>107,000</b>	<b>0</b>	<b>380,000</b>	<b>8,213,150</b>
<b>ESTIMATED TOTAL 16/17</b>	<b>0</b>	<b>47,025</b>	<b>25,200</b>	<b>105,995</b>	<b>792,787</b>	<b>17,414</b>	<b>87,037</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>9,737,703</b>	<b>26,000</b>	<b>0</b>	<b>375,000</b>	<b>11,324,161</b>
<b>INCREASE(DECREASE)</b>	<b>46,500</b>	<b>10,975</b>	<b>41,800</b>	<b>64,005</b>	<b>(537,787)</b>	<b>194,586</b>	<b>(72,037)</b>	<b>(50,000)</b>	<b>0</b>	<b>20,000</b>	<b>(37,500)</b>	<b>(2,877,553)</b>	<b>81,000</b>	<b>0</b>	<b>5,000</b>	<b>(3,111,011)</b>

+++THESE ARE BUDGETED ROLLOVERS FROM 16/17

**SEWER  
EXPENSE DETAIL  
BY CREW**

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1000	Object / Description	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	2017 <u>Estimated</u>	AB 2018 <u>Budget</u>
	GENERAL & ADMINISTRATION					
	4510 INSURANCE EXPENSE	105,429	140,000	87,803	140,000	140,000
	4520 MISC LIABILITY CLAIMS	0	0	650,000	0	0
	4810 POSTAGE EXPENSES	303	500	303	500	500
	5010 LAND AND BUILDINGS	191,876	192,000	143,907	192,000	192,000
	6075 SAFETY EQUIPMENT/PHYSICALS	3,652	1,500	2,525	3,000	3,000
	6081 OFFICE SUPPLY ISSUES	0	0	544	0	0
	6310 TELEPHONE	10,823	10,500	8,154	11,000	11,000
	6320 SIGNAL CHARGES	400	400	333	400	400
	6330 ELECTRICITY	1,632,768	1,759,000	1,441,535	1,715,000	1,801,000
	6340 WATER	11,282	11,500	9,051	11,500	12,200
	6350 NATURAL GAS	72,528	77,500	71,782	75,000	77,500
	6360 PROPANE	0	1,500	0	1,000	1,000
	6370 REFUSE DISPOSAL	33,681	42,000	28,107	35,000	35,000
	6510 MISC CORRECTIONS	120,417	0	50	0	0
	6520 SUPPLIES	105	200	21	200	200
	6631 RDA TAX TRANSFER	337,039	425,000	341,605	340,000	350,000
	6633 COUNTY ADMINISTRATION FEE	150,084	152,000	164,103	172,000	175,000
	6634 TRANSPORTATION SYSTM MTGTION	37,915	60,000	35,468	45,200	25,600
	6635 LAFCO ADMIN COSTS	11,567	12,000	12,850	12,849	14,000
	6690 LOW INCOME RATE DISCOUNT	26,573	24,000	27,511	27,000	28,000
	6711 12 SW REF DEBT COST AMORT EXP	6,748	6,750	5,061	6,750	6,750
	6712 13 SW REF DEBT COST AMORT EXP	18,742	18,750	14,056	18,750	18,750
	6740 STREET LIGHTING EXPENSE	20,477	19,500	17,130	20,500	20,500
	6750 CONTINGENCY FUND	0	150,000	0	0	150,000
	6770 LOSS ON RETIRED ASSETS	7,837	0	110	0	0
	6816 DEPRECIATION EXPENSE	4,545,185	4,714,000	4,239,603	4,636,000	4,729,000
	<b>Total for:</b>					
	<b>GENERAL &amp; ADMINISTRATION</b>	<u>7,345,431</u>	<u>7,818,600</u>	<u>7,301,612</u>	<u>7,463,649</u>	<u>7,791,400</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
Dept.: 1001 UNDERGROUND REPAIR					
4101 REGULAR SALARIES/WAGES	705,336	742,150	627,174	742,150	764,325
4102 WAGES OVERTIME	12,478	13,000	40,814	13,000	13,000
4103 WAGES DOUBLETIME	1,585	1,200	1,176	1,200	1,200
4201 WAGES PARTIME REGULAR	0	30,750	20,485	30,750	32,200
4202 WAGES OVERTIME PT	0	500	71	150	150
4301 F.I.C.A. TAXES	55,649	60,250	56,489	60,250	62,050
4302 DENTAL SELF INSURED	16,380	17,800	15,937	17,800	17,075
4303 UNEMPLOYMENT INSURANCE	0	0	415	0	0
4304 VISION	2,827	2,850	2,592	2,850	2,850
4305 RETIREMENT HEALTH SAVINGS ACCT	11,949	12,000	10,956	12,000	12,000
4306 WORKER'S COMPENSATION	38,663	41,000	29,256	41,000	38,100
4308 UNIFORMS	3,410	3,000	2,770	3,000	3,000
4310 ACWA MEDICAL INSURANCE	209,514	219,425	211,281	219,425	249,300
4311 LIFE INSURANCE	1,988	2,000	1,823	2,000	2,000
4313 AFLAC FEE DISTRICT PAID	0	25	0	25	25
4314 LONG TERM DISABILITY, UNION	2,054	2,150	1,889	2,150	2,175
4315 CP CLASSIC EMPLER CONTRIB	99,587	106,800	93,242	106,800	112,375
4325 CALPERS PEPR	3,253	3,625	3,065	3,625	4,000
4405 CONTRACTUAL SERVICES	34,337	0	0	0	0
4520 MISC LIABILITY CLAIMS	0	5,000	0	5,000	5,000
4610 GASOLINE	9,678	12,500	9,654	12,500	12,500
4620 DIESEL	18,388	33,000	10,946	30,000	30,000
4820 OFFICE SUPPLIES	1,182	1,500	1,109	1,500	1,500
6012 MOBILE EQUIPMENT	122	300	6	300	300
6030 SERVICE CONTRACTS	0	200	0	0	0
6043 CALTRANS/CITY/COUNTY/IMPRVMTS	3,000	25,000	0	15,000	15,000
6052 PIPE, COVERS, & MANHOLES	64,423	77,500	71,232	77,500	68,000
6055 INFILTRATION & INFLOW	2,224	47,000	32,735	47,000	47,000
6056 RADIO REPAIRS/REPLACEMENT	126	500	0	500	500
6071 SHOP SUPPLIES	3,716	8,500	3,637	8,500	8,500
6073 SMALL TOOLS	2,066	4,000	634	4,000	4,000
6075 SAFETY EQUIPMENT/PHYSICALS	3,630	6,000	6,412	6,000	6,000
6083 STANDBY ACCOMODATIONS	0	750	0	750	750
6200 TRAVEL/MEETINGS/EDUCATION	3,066	10,000	1,478	10,000	10,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	3,753	3,200	3,553	3,200	3,200



**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6310 TELEPHONE	89	3,500	553	2,050	3,500
6360 PROPANE	28	150	51	150	150
6520 SUPPLIES	157	400	619	400	400
8600 REPL STAND ALONE LATRL CAMERA	16,328	0	0	0	0
8700 COLD BARN REHAB	0	20,000	0	0	0
8800 NEW EASEMENT INSPECTION EQUIP	0	0	0	0	10,000
8801 SMART COVER	0	0	0	0	5,500
8802 SMART COVER	0	0	0	0	5,500
8837 SMART COVER	0	0	0	0	5,500
8838 COLD MIX BAY ENCLOSURE	0	0	0	0	20,000
<b>Total for:</b>					
<b>    UNDERGROUND REPAIR</b>	<u>1,330,986</u>	<u>1,517,525</u>	<u>1,262,054</u>	<u>1,482,525</u>	<u>1,578,625</u>

**Adopted Budget - Expense**

For Fiscal Year: 2018

		2016	2017	2017	2017	AB
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018 Budget</u>
Dept.: 1002	PUMPS					
4101	REGULAR SALARIES/WAGES	468,567	479,775	408,455	479,775	487,825
4102	WAGES OVERTIME	19,969	12,200	38,668	12,200	12,000
4103	WAGES DOUBLETIME	4,944	4,000	4,418	5,000	5,000
4201	WAGES PARTIME REGULAR	0	0	0	0	13,975
4202	WAGES OVERTIME PT	0	0	0	0	25
4301	F.I.C.A. TAXES	38,391	37,950	37,784	37,950	39,700
4302	DENTAL SELF INSURED	9,136	9,800	9,070	9,800	9,400
4304	VISION	1,577	1,575	1,476	1,575	1,575
4305	RETIREMENT HEALTH SAVINGS ACCT	7,665	6,600	6,239	6,600	6,600
4306	WORKER'S COMPENSATION	24,357	17,650	18,186	17,650	16,300
4308	UNIFORMS	3,146	3,000	5,082	3,000	3,000
4309	HEALTH SAVINGS ACCT	0	0	1,201	1,200	1,200
4310	ACWA MEDICAL INSURANCE	105,953	106,150	115,296	106,150	130,625
4311	LIFE INSURANCE	1,110	1,100	1,044	1,100	1,125
4313	AFLAC FEE DISTRICT PAID	51	25	35	25	25
4314	LONG TERM DISABILITY, UNION	1,214	1,225	0	1,225	1,225
4315	CP CLASSIC EMPLER CONTRIB	74,048	74,675	62,600	74,675	71,450
4325	CALPERS PEPRA	0	0	1,974	2,400	2,400
4330	ER CONT HSA ADMIN	0	0	8	9	25
4610	GASOLINE	7,924	10,900	6,728	10,900	10,900
4620	DIESEL	879	4,500	4,642	4,500	4,500
4630	OIL & LUBRICANTS	0	450	0	450	450
4740	CARBON	3,000	3,000	3,000	5,000	5,000
4820	OFFICE SUPPLIES	975	700	1,000	700	700
6012	MOBILE EQUIPMENT	235	150	741	800	150
6041	BUILDINGS	2,255	1,800	225	1,800	1,800
6042	GROUNDS & MAINTENANCE	352	800	101	800	800
6048	LUTHER PASS PUMP STATION	3,433	6,300	200,461	6,300	6,300
6051	PUMP STATIONS	23,955	41,100	45,607	41,100	41,100
6056	RADIO REPAIRS/REPLACEMENT	86	275	0	275	275
6071	SHOP SUPPLIES	4,918	8,000	6,911	8,000	8,000
6073	SMALL TOOLS	5,217	4,050	3,048	4,050	4,050
6075	SAFETY EQUIPMENT/PHYSICALS	7,266	5,000	4,661	5,000	5,000
6083	STANDBY ACCOMODATIONS	1,931	2,400	1,995	2,400	2,400
6200	TRAVEL/MEETINGS/EDUCATION	1,359	3,000	27	2,000	3,000

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	402	500	937	500	500
6310 TELEPHONE	1,923	2,100	1,901	2,100	2,100
6520 SUPPLIES	350	325	332	325	325
6650 REGULATORY OPERATING PERMITS	19,587	21,000	21,898	22,000	23,000
7027 AL TAHOE SPS PUMP #3	18,808	0	0	0	0
7519 IMPELLER, SPARE-SWR PS	6,916	0	0	0	0
7531 PUMP #1, BIJOU SPS, REPL	0	0	14,451	0	0
7535 DRIVEWAY, JOHNSON PS	0	0	7,092	0	0
7592 ROOF, BIJOU GENERATOR BLDG	2,577	0	0	0	0
8490 CATHODIC PROTECTION	0	0	0	15,000	0
8503 RBLD MTR/PMP CV LPPS	287,901	0	0	0	0
8544 BALDWIN WET WELL REPAIR	0	0	0	5,000	0
8603 FLOWMETER, JOHNSON SPS	0	0	0	6,675	0
8604 FLOWMETER, JOHNSON SPS	0	0	0	6,675	0
8638 FLOWMETER, JOHNSON SPS	0	0	0	6,675	0
8639 REPL PUMPS GARDNER MTN PS	28,402	0	0	0	0
8703 IMPELLER UPPER TRUCKEE PS	0	7,000	0	0	0
8704 FLOW METER UPPER TRUCKEE PS	0	7,000	0	7,000	0
8803 REPL BIJOU PUMP #3	0	0	0	0	15,000
8804 REPL TAYLOR CRK PMP/MTR #3	0	0	0	0	11,000
8805 REPL TROUT CREEK PMP/MTR #1	0	0	0	0	16,000
8806 REPL TROUT CREEK PMP/MTR #2	0	0	0	0	16,000
<b>Total for:</b>					
<b>PUMPS</b>	<u>1,190,779</u>	<u>886,075</u>	<u>1,037,294</u>	<u>926,359</u>	<u>981,825</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>	
Dept.: 1003	ELECTRICAL SHOP						
	4101	REGULAR SALARIES/WAGES	178,301	189,725	147,847	189,725	182,725
	4102	WAGES OVERTIME	2,345	2,500	1,657	2,500	2,500
	4103	WAGES DOUBLETIME	857	800	420	800	800
	4301	F.I.C.A. TAXES	13,942	14,775	11,129	14,775	14,225
	4302	DENTAL SELF INSURED	3,295	3,575	2,986	3,575	3,425
	4304	VISION	569	575	486	575	575
	4305	RETIREMENT HEALTH SAVINGS ACCT	2,404	2,400	2,056	2,400	2,400
	4306	WORKER'S COMPENSATION	9,432	9,575	6,075	9,575	8,375
	4308	UNIFORMS	866	1,100	1,449	1,100	1,100
	4309	HEALTH SAVINGS ACCT	0	0	2,414	2,400	2,400
	4310	ACWA MEDICAL INSURANCE	49,028	51,050	43,884	51,050	52,225
	4311	LIFE INSURANCE	402	425	344	425	425
	4313	AFLAC FEE DISTRICT PAID	18	25	9	25	25
	4314	LONG TERM DISABILITY, UNION	442	450	0	450	450
	4315	CP CLASSIC EMPLER CONTRIB	22,136	23,025	20,191	23,025	23,575
	4325	CALPERS PEPRA	2,393	2,625	1,338	2,625	2,200
	4330	ER CONT HSA ADMIN	0	0	15	18	50
	4610	GASOLINE	2,415	2,500	1,533	2,500	2,500
	4820	OFFICE SUPPLIES	393	875	1,468	875	875
	6021	PRIMARY EQUIPMENT	5,264	4,500	2,483	4,500	4,500
	6022	SECONDARY EQUIPMENT	3,718	3,600	5,721	5,500	3,600
	6023	FILTER EQUIP/BLDG	2,667	4,000	597	4,000	4,000
	6041	BUILDINGS	19,420	16,000	18,099	20,000	20,000
	6048	LUTHER PASS PUMP STATION	673	2,250	2,774	2,250	2,250
	6051	PUMP STATIONS	21,287	15,000	26,419	20,000	15,000
	6056	RADIO REPAIRS/REPLACEMENT	2,458	225	0	225	225
	6071	SHOP SUPPLIES	3,968	3,925	4,761	3,925	3,925
	6073	SMALL TOOLS	1,066	2,200	2,173	2,200	2,200
	6075	SAFETY EQUIPMENT/PHYSICALS	150	2,600	176	2,600	2,600
	6200	TRAVEL/MEETINGS/EDUCATION	2,922	3,600	431	2,500	3,600
	6250	DUES/MEMBERSHIPS/CERTIFICATION	947	800	832	950	950
	6310	TELEPHONE	51	75	63	75	75
	6520	SUPPLIES	5	450	93	450	450
	6653	BIOSOLIDS EQUIPMENT/BUILDING	963	3,300	62	3,300	3,300
	7524	STARTER, BLOWER BLDG	7,241	0	0	0	0

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b>Object / Description</b>	<b>2016 <u>Actual</u></b>	<b>2017 <u>Budget</u></b>	<b>2017 <u>Actual</u></b>	<b>2017 <u>Estimated</u></b>	<b>AB 2018 <u>Budget</u></b>
7528 PLC CPU, CENTRIFUGE	5,644	0	0	0	0
8702 REPL SCADA RTU	0	5,500	0	5,500	0
8707 REBUILD MOTOR SPS	0	8,700	0	8,700	0
8708 REPL RAS PUMP VFD	0	10,000	0	0	0
8722 REPL SCADA RTU	0	5,500	0	5,500	0
8723 REPL SCADA RTU	0	5,500	0	5,500	0
8807 REPLACE SCADA RTU	0	0	0	0	5,500
8808 SPARE PLC CENTRIFUGE	0	0	0	0	10,000
8853 REDUNDANT FIU SCADA	0	0	0	0	25,000
8854 SEWER PS MOTOR REBUILDS	0	0	0	0	10,000
8855 REPLACE SCADA RTU	0	0	0	0	5,500
8856 REPLACE SCADA RTU	0	0	0	0	5,500
8857 REPLACE SCADA RTU	0	0	0	0	5,500
<b>Total for:</b>					
<b>ELECTRICAL SHOP</b>	<u>367,682</u>	<u>403,725</u>	<u>309,985</u>	<u>406,093</u>	<u>434,525</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
Dept.: 1004	HEAVY MAINTENANCE					
	4101 REGULAR SALARIES/WAGES	524,016	541,875	446,225	541,875	556,550
	4102 WAGES OVERTIME	9,448	6,000	12,524	6,000	6,000
	4103 WAGES DOUBLETIME	1,008	500	840	900	900
	4301 F.I.C.A. TAXES	40,702	41,950	33,137	41,950	43,100
	4302 DENTAL SELF INSURED	11,124	12,450	10,451	12,450	11,950
	4304 VISION	1,920	2,000	1,699	2,000	2,000
	4305 RETIREMENT HEALTH SAVINGS ACCT	8,114	8,400	7,182	8,400	8,400
	4306 WORKER'S COMPENSATION	28,009	28,600	19,001	28,600	26,525
	4308 UNIFORMS	4,801	4,500	3,971	4,500	4,500
	4310 ACWA MEDICAL INSURANCE	131,730	142,875	124,139	142,875	151,325
	4311 LIFE INSURANCE	1,335	1,400	1,180	1,400	1,400
	4313 AFLAC FEE DISTRICT PAID	72	75	66	75	75
	4314 LONG TERM DISABILITY, UNION	1,474	1,525	1,283	1,525	1,550
	4315 CP CLASSIC EMPLER CONTRIB	82,085	85,975	71,903	85,975	90,950
	4610 GASOLINE	3,957	6,500	4,739	5,000	5,000
	4620 DIESEL	387	2,000	1,101	1,000	1,000
	4630 OIL & LUBRICANTS	885	500	660	500	500
	4820 OFFICE SUPPLIES	1,138	600	801	600	600
	6012 MOBILE EQUIPMENT	451	1,575	7,281	1,575	1,575
	6021 PRIMARY EQUIPMENT	15,596	12,000	8,018	12,000	12,000
	6022 SECONDARY EQUIPMENT	14,833	13,000	14,045	13,000	13,000
	6023 FILTER EQUIP/BLDG	5,731	8,000	1,548	6,000	6,000
	6041 BUILDINGS	27,520	23,000	19,541	23,000	23,000
	6042 GROUNDS & MAINTENANCE	13,689	12,500	30,375	30,000	12,500
	6047 EXPORT/FORCE MAIN REPAIRS	2,281	4,000	2,978	4,000	4,000
	6051 PUMP STATIONS	294	500	44	500	500
	6056 RADIO REPAIRS/REPLACEMENT	0	500	0	500	500
	6071 SHOP SUPPLIES	19,395	18,000	20,868	18,000	18,000
	6073 SMALL TOOLS	9,917	3,500	12,146	12,000	3,500
	6075 SAFETY EQUIPMENT/PHYSICALS	6,809	4,000	8,028	5,700	4,000
	6200 TRAVEL/MEETINGS/EDUCATION	3,217	5,000	2,531	3,500	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	2,292	2,200	2,065	2,200	2,200
	6310 TELEPHONE	0	350	0	50	50
	6520 SUPPLIES	0	500	0	500	500
	6653 BIOSOLIDS EQUIPMENT/BUILDING	2,366	7,500	3,285	7,500	7,500

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
7518 PUMP SYS LS SEWER	8,785	0	0	0	0
7522 VFD, RAS PUMP #2	6,945	0	0	0	0
7529 VFD, RAS PUMP #1	6,981	0	0	0	0
7533 SUMP PUMP, POND #2, REPL	0	0	8,233	0	0
8610 RAS PUMP	1,285	0	0	0	0
8620 RAS PUMP	14,182	0	0	0	0
8621 RAS PUMP	17,636	0	0	0	0
8658 REBUILD SLUDGE PUMPS	0	0	0	8,000	0
8706 REPL LINERS SLUDGE AUGER	0	20,000	0	0	0
8709 REPLACE GASBOY	0	48,000	0	0	0
8710 REPL ROLLUP DOOR	0	10,000	0	10,000	0
8735 REBLD SEC CLARIF DRIVE	0	55,000	0	0	0
8736 REBUILD CENTRIFUGES	0	30,000	47,177	30,000	0
8743 REPLACE SOUTH GATE	0	40,000	0	40,000	0
8744 REPL SLUDGE PUMP BIO BLDG	0	10,000	0	10,000	0
8749 REPL 10,000 GAL DIESEL TANK	0	65,000	0	0	0
8765 REPLACE PORTABLE WELDER	0	10,000	0	7,995	0
8809 REPLACE UTILITY VEHICLE	0	0	0	0	10,000
8810 REPLACE UTILITY VEHICLE	0	0	0	0	10,000
8821 REPL SLUDGE LINER AUGERS	0	0	0	0	20,000
8822 REPLACE SERVER ROOM HVAC	0	0	0	0	30,000
8835 REBUILD SECONDARY CLAR DRIVE	0	0	0	0	55,000
8849 REBUILD CENTRIFUGE	0	0	0	0	35,000
8852 REPL SLUDGE PUMP BIO BLDG	0	0	0	0	10,000
<b>Total for:</b>					
<b>HEAVY MAINTENANCE</b>	<u>1,032,410</u>	<u>1,291,850</u>	<u>929,065</u>	<u>1,131,645</u>	<u>1,196,150</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>
Dept.: 1005	EQUIPMENT REPAIR					<u>Budget</u>
4101	REGULAR SALARIES/WAGES	117,383	118,250	95,738	118,250	119,375
4102	WAGES OVERTIME	5,203	6,000	9,688	6,000	6,000
4103	WAGES DOUBLETIME	792	500	492	500	500
4301	F.I.C.A. TAXES	9,415	9,550	8,769	9,550	9,650
4302	DENTAL SELF INSURED	2,478	2,675	2,234	2,675	2,575
4304	VISION	428	450	363	450	450
4305	RETIREMENT HEALTH SAVINGS ACCT	1,808	1,800	1,535	1,800	1,800
4306	WORKER'S COMPENSATION	5,700	5,675	4,214	5,675	5,500
4308	UNIFORMS	348	450	632	450	450
4310	ACWA MEDICAL INSURANCE	36,872	38,300	34,384	38,300	39,800
4311	LIFE INSURANCE	303	325	255	325	325
4313	AFLAC FEE DISTRICT PAID	0	25	0	25	25
4314	LONG TERM DISABILITY, UNION	310	325	0	325	325
4315	CP CLASSIC EMPLER CONTRIB	14,004	14,275	12,814	14,275	14,950
4325	CALPERS PEPRA	1,617	1,775	1,112	1,775	1,725
4610	GASOLINE	1,218	1,000	1,143	1,000	1,000
4620	DIESEL	356	1,000	914	1,000	1,000
4630	OIL & LUBRICANTS	3,242	3,500	4,134	4,500	4,500
4820	OFFICE SUPPLIES	114	1,300	206	800	800
6011	AUTOMOTIVE	49,313	40,625	37,072	40,625	40,625
6012	MOBILE EQUIPMENT	56	200	357	200	200
6013	GENERATORS	8,430	6,600	36,497	6,600	6,600
6030	SERVICE CONTRACTS	3,713	9,500	8,485	9,500	9,500
6071	SHOP SUPPLIES	3,493	2,000	3,122	3,000	3,000
6073	SMALL TOOLS	1,636	1,500	417	1,500	1,500
6075	SAFETY EQUIPMENT/PHYSICALS	275	600	704	600	600
6200	TRAVEL/MEETINGS/EDUCATION	1,277	2,000	89	1,000	2,000
6250	DUES/MEMBERSHIPS/CERTIFICATION	221	200	0	200	200
6520	SUPPLIES	208	300	0	300	300
8215	GENERATOR, STANFORD CAMP	18,104	0	0	0	0
8513	REPL TRUCK 28	33,213	0	0	1,787	0
8611	REPL GENERATOR TKPS	64,382	0	0	0	0
8711	REPLACE TRUCK 12	0	325,000	376,797	325,000	0
8712	REPLACE ENGINE/TRANSMISSION	0	6,000	0	6,000	0
8713	REPLACE TRUCK 63	0	150,000	0	150,000	0



**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
8714 REPLACE TRUCK 58	0	200,000	92	200,000	0
8715 REPLACE TRUCK 2	0	35,000	0	35,000	0
8768 REPL GENERATOR, UP TRKEE SPS	0	50,000	0	65,000	0
8776 EXHAUST REMOVAL SYSTEM	0	10,000	0	10,000	0
8811 REPL TRUCK 62	0	0	0	0	25,000
8812 REPL TRUCK 68	0	0	0	0	40,000
8814 REP GENERATOR UPPER TRKE PS	0	0	0	0	65,000
8815 NEW TRACTOR WATER REUSE	0	0	0	0	125,000
<b>Total for:</b>					
<b>EQUIPMENT REPAIR</b>	<u>385.912</u>	<u>1,046,700</u>	<u>642.259</u>	<u>1,063,987</u>	<u>530.275</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1006 OPERATIONS	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	4101 REGULAR SALARIES/WAGES	1,390,967	1,550,400	1,152,760	1,550,400	1,548,400
	4102 WAGES OVERTIME	101,789	68,000	87,907	80,000	87,000
	4103 WAGES DOUBLETIME	35,769	33,000	31,342	35,000	35,000
	4301 F.I.C.A. TAXES	116,164	124,425	105,422	124,425	127,800
	4302 DENTAL SELF INSURED	26,046	28,450	25,887	28,450	27,325
	4304 VISION	4,495	4,550	4,211	4,550	4,550
	4305 RETIREMENT HEALTH SAVINGS ACCT	19,845	20,050	25,045	20,050	20,050
	4306 WORKER'S COMPENSATION	74,717	73,000	50,032	73,000	67,000
	4308 UNIFORMS	6,656	6,000	5,627	6,000	6,000
	4309 HEALTH SAVINGS ACCT	0	0	6,100	6,100	6,100
	4310 ACWA MEDICAL INSURANCE	353,001	372,575	357,985	372,575	406,300
	4311 LIFE INSURANCE	3,340	3,400	3,157	3,400	3,350
	4312 LONG TERM DISABILITY, MGMT	955	975	944	975	900
	4313 AFLAC FEE DISTRICT PAID	216	200	216	200	200
	4314 LONG TERM DISABILITY, UNION	3,273	3,325	3,036	3,325	3,300
	4315 CP CLASSIC EMPLER CONTRIB	229,956	251,475	188,662	251,475	245,800
	4325 CALPERS PEPRA	717	0	5,212	4,600	4,600
	4330 ER CONT HSA ADMIN	0	0	44	36	75
	4405 CONTRACTUAL SERVICES	0	100	0	100	100
	4460 SPECIAL REPORTS	0	100	0	100	100
	4610 GASOLINE	913	900	726	900	900
	4620 DIESEL	0	100	19	100	100
	4720 POLYMER	120,811	120,000	66,990	100,000	100,000
	4740 CARBON	11,911	12,000	0	0	12,000
	4755 HYPOCHLORITE	89,176	70,000	67,744	70,000	70,000
	4760 LABORATORY SUPPLIES	3,788	4,000	3,682	4,000	4,000
	4770 SODIUM HYDROXIDE	6,200	7,000	6,185	7,000	7,000
	4790 OTHER SUPPLIES	0	100	0	100	100
	4820 OFFICE SUPPLIES	3,752	3,600	2,147	3,600	3,600
	6020 HEADWORKS EQUIP/BLDG	0	3,000	1,353	3,000	3,000
	6021 PRIMARY EQUIPMENT	1,454	1,000	0	1,000	1,000
	6022 SECONDARY EQUIPMENT	1,386	2,500	5,880	6,000	2,500
	6023 FILTER EQUIP/BLDG	269	500	0	500	500
	6025 LABORATORY EQUIPMENT	3,569	3,000	333	3,000	3,000
	6030 SERVICE CONTRACTS	1,362	1,200	1,573	1,700	1,700

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6040 EMERGENCY RETENTION BASIN	0	1,000	0	1,000	1,000
6041 BUILDINGS	560	1,000	48	1,000	1,000
6042 GROUNDS & MAINTENANCE	8,192	14,000	10,114	11,000	11,000
6056 RADIO REPAIRS/REPLACEMENT	0	100	0	100	100
6071 SHOP SUPPLIES	2,928	2,500	2,647	2,500	2,500
6073 SMALL TOOLS	754	1,200	708	1,200	1,200
6075 SAFETY EQUIPMENT/PHYSICALS	5,620	5,500	4,247	5,500	5,500
6200 TRAVEL/MEETINGS/EDUCATION	10,330	15,000	11,387	15,000	15,000
6230 TUITION & BOOKS REIM PROGRAM	3,200	0	0	0	0
6250 DUES/MEMBERSHIPS/CERTIFICATION	3,725	6,000	3,929	6,000	6,000
6310 TELEPHONE	466	300	321	300	300
6520 SUPPLIES	833	1,000	171	1,000	1,000
6650 REGULATORY OPERATING PERMITS	123,065	130,000	123,212	125,000	125,000
6652 BIOSOLID DISPOSAL COSTS	204,569	210,000	192,626	210,000	210,000
6653 BIOSOLIDS EQUIPMENT/BUILDING	1,621	5,000	2,650	5,000	5,000
7520 PLANT VFD REPLACEMENT	6,886	0	0	0	0
7530 RESPIRATOR FIT TESTING DEVICE	0	0	12,415	12,414	0
8616 CAMEL DUMP IMP	0	0	0	5,000	0
8701 REPL WTRLN AERATION BASIN	0	100,000	0	0	0
8716 REPLACE CHEMICAL TANKS	0	80,000	0	0	0
8717 REPLACE POLYMER PUMP	0	20,000	0	0	0
8816 REPL CHEMICAL STORAGE TANK #1	0	0	0	0	16,000
8817 REPLACE POLYMER PUMP	0	0	0	0	20,000
8870 REPL AERATION BASIN WTRLN	0	0	0	0	100,000
8871 REPLACE H2S METER	0	0	0	0	12,000
8875 REPL CHEMICAL STORAGE TANK #2	0	0	0	0	16,000
8876 REPL CHEMICAL STORAGE TANK #3	0	0	0	0	16,000
8877 REPL CHEMICAL STORAGE TANK #4	0	0	0	0	16,000
8878 REPL CHEMICAL STORAGE TANK #5	0	0	0	0	16,000
<b>Total for:</b>					
<b>OPERATIONS</b>	<u>2,985,246</u>	<u>3,361,525</u>	<u>2,574,696</u>	<u>3,167,675</u>	<u>3,399,950</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1007	LABORATORY	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	235,507	244,575	208,198	244,575	249,850
	4102	WAGES OVERTIME	2,898	4,000	3,475	4,000	4,000
	4103	WAGES DOUBLETIME	2,581	2,750	2,306	2,750	3,000
	4201	WAGES PARTIME REGULAR	8,244	10,000	4,054	5,000	5,000
	4202	WAGES OVERTIME PT	80	125	69	100	100
	4203	WAGES DOUBLETIME PT	195	200	37	100	100
	4301	F.I.C.A. TAXES	18,596	19,925	16,696	19,925	20,050
	4302	DENTAL SELF INSURED	3,940	4,450	4,011	4,450	4,275
	4304	VISION	686	725	652	725	725
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,164	3,275	3,020	3,275	3,300
	4306	WORKER'S COMPENSATION	9,589	6,825	7,046	6,825	6,375
	4308	UNIFORMS	657	600	1,079	600	600
	4309	HEALTH SAVINGS ACCT	0	0	4,366	4,350	4,350
	4310	ACWA MEDICAL INSURANCE	45,084	49,175	41,700	49,175	41,425
	4311	LIFE INSURANCE	543	575	523	575	575
	4312	LONG TERM DISABILITY, MGMT	406	425	0	425	425
	4313	AFLAC FEE DISTRICT PAID	45	50	18	50	50
	4314	LONG TERM DISABILITY, UNION	386	450	0	450	450
	4315	CP CLASSIC EMPLER CONTRIB	37,142	38,750	33,906	38,750	40,600
	4330	ER CONT HSA ADMIN	0	0	30	36	75
	4405	CONTRACTUAL SERVICES	0	5,000	0	1,500	5,000
	4610	GASOLINE	969	1,600	654	1,600	1,600
	4760	LABORATORY SUPPLIES	25,994	30,500	23,958	30,500	30,500
	4790	OTHER SUPPLIES	2,192	1,000	-596	1,000	1,000
	4810	POSTAGE EXPENSES	706	750	397	750	750
	4820	OFFICE SUPPLIES	1,179	2,000	1,253	2,000	2,000
	6025	LABORATORY EQUIPMENT	5,926	6,000	1,430	6,000	11,000
	6030	SERVICE CONTRACTS	4,554	9,700	3,752	9,700	9,700
	6041	BUILDINGS	0	500	0	500	500
	6042	GROUNDS & MAINTENANCE	15	100	0	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6075	SAFETY EQUIPMENT/PHYSICALS	1,194	800	942	800	800
	6110	MONITORING	19,372	24,500	18,452	24,500	24,500
	6200	TRAVEL/MEETINGS/EDUCATION	2,695	4,500	5,018	7,000	5,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	1,280	1,000	1,593	1,300	1,300

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6520 SUPPLIES	0	100	0	100	100
6650 REGULATORY OPERATING PERMITS	2,799	3,000	3,498	3,000	4,000
8518 REPL UV SPECTROPHOTOMETER	8,448	0	0	0	0
8619 AMPEROMETRIC TITRATOR	0	0	0	6,000	0
8718 REPL ION CHROMATOGRAPH	0	65,000	0	65,000	0
8719 REPL PRIMARY SAMPLER	0	10,000	0	10,000	0
8720 REPLACE COPIER	0	18,000	6,037	6,037	0
8818 REPL SECONDARY SAMPLER	0	0	0	0	10,000
8819 REPL QUANTITRAY SEALER	0	0	0	0	5,000
<b>Total for:</b>					
<b>LABORATORY</b>	<u>447,066</u>	<u>571,075</u>	<u>397,574</u>	<u>563,673</u>	<u>498,325</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
Dept.: 1019	BOARD OF DIRECTORS					
	4101 REGULAR SALARIES/WAGES	12,093	12,000	10,569	12,000	12,000
	4301 F.I.C.A. TAXES	928	925	811	925	925
	4302 DENTAL SELF INSURED	4,041	4,450	4,000	4,450	4,275
	4304 VISION	710	725	651	725	725
	4306 WORKER'S COMPENSATION	147	125	110	125	125
	4310 ACWA MEDICAL INSURANCE	50,287	52,450	50,677	52,450	59,600
	4311 LIFE INSURANCE	115	125	106	125	125
	4315 CP CLASSIC EMPLER CONTRIB	401	425	354	425	425
	4475 LEGAL-SPECIAL PROJECTS	0	250	0	250	250
	4480 LEGAL-REGULAR	20,398	21,000	14,335	21,000	21,000
	4820 OFFICE SUPPLIES	63	950	12	500	950
	6200 TRAVEL/MEETINGS/EDUCATION	4,326	8,000	2,568	8,000	8,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	18,645	23,500	24,311	29,500	30,000
	6520 SUPPLIES	110	250	25	250	250
	6610 ELECTION EXPENSE	0	6,200	7,416	7,416	0
	8613 REPL BOARD ROOM AV EQUIP	0	0	45,461	50,000	0
	<b>Total for:</b>					
	<b>BOARD OF DIRECTORS</b>	<u>112,264</u>	<u>131,375</u>	<u>161,406</u>	<u>188,141</u>	<u>138,650</u>

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
Dept.: 1021	ADMINISTRATION					
	4101 REGULAR SALARIES/WAGES	188,420	190,225	175,499	190,225	198,575
	4102 WAGES OVERTIME	27	25	0	25	25
	4301 F.I.C.A. TAXES	11,585	11,325	9,359	11,325	12,100
	4302 DENTAL SELF INSURED	2,347	2,675	2,394	2,675	2,575
	4304 VISION	406	450	389	450	450
	4305 RETIREMENT HEALTH SAVINGS ACCT	3,090	2,925	2,746	2,925	3,000
	4306 WORKER'S COMPENSATION	1,162	650	795	650	750
	4310 ACWA MEDICAL INSURANCE	28,591	26,925	25,931	26,925	30,600
	4311 LIFE INSURANCE	490	525	492	525	525
	4312 LONG TERM DISABILITY, MGMT	1,063	1,100	0	1,100	1,100
	4313 AFLAC FEE DISTRICT PAID	17	25	17	25	25
	4314 LONG TERM DISABILITY, UNION	89	125	0	125	100
	4315 CP CLASSIC EMPLER CONTRIB	21,082	22,300	20,102	22,300	23,800
	4325 CALPERS PEPRA	3,107	3,400	2,947	3,400	3,575
	4405 CONTRACTUAL SERVICES	0	500	0	500	500
	4480 LEGAL-REGULAR	3,882	500	0	250	250
	4610 GASOLINE	925	1,600	739	1,300	1,300
	4820 OFFICE SUPPLIES	1,574	2,000	490	1,500	2,000
	4830 SUBSCRIPTIONS EXPENSE	72	150	0	150	150
	4920 PRINTING	0	100	98	100	100
	6030 SERVICE CONTRACTS	425	650	408	650	650
	6075 SAFETY EQUIPMENT/PHYSICALS	64	100	0	100	100
	6200 TRAVEL/MEETINGS/EDUCATION	2,375	5,250	3,859	5,250	4,500
	6250 DUES/MEMBERSHIPS/CERTIFICATION	592	750	535	750	750
	6520 SUPPLIES	386	1,500	661	1,500	1,500
	6621 INCENTIVE & RECOGNITION PRGRM	2,841	3,500	3,007	3,500	3,500
	<b>Total for:</b>					
	<b>ADMINISTRATION</b>	<u>274,612</u>	<u>279,275</u>	<u>250,468</u>	<u>278,225</u>	<u>292,500</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1022	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	HUMAN RESOURCES					
	4101 REGULAR SALARIES/WAGES	97,564	100,575	67,665	100,575	105,100
	4102 WAGES OVERTIME	161	100	1,252	1,000	350
	4301 F.I.C.A. TAXES	6,944	7,175	6,570	7,175	7,750
	4302 DENTAL SELF INSURED	1,636	1,800	1,592	1,800	1,725
	4304 VISION	282	300	259	300	300
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,559	1,575	1,447	1,575	1,600
	4306 WORKER'S COMPENSATION	418	425	363	425	500
	4309 HEALTH SAVINGS ACCT	0	0	1,296	1,300	1,300
	4310 ACWA MEDICAL INSURANCE	21,224	22,275	20,516	22,275	23,150
	4311 LIFE INSURANCE	282	300	269	300	300
	4312 LONG TERM DISABILITY, MGMT	451	475	0	475	475
	4313 AFLAC FEE DISTRICT PAID	27	25	25	25	25
	4314 LONG TERM DISABILITY, UNION	106	125	0	125	125
	4315 CP CLASSIC EMPLER CONTRIB	15,744	16,075	14,654	16,075	17,275
	4330 ER CONT HSA ADMIN	0	0	7	9	25
	4405 CONTRACTUAL SERVICES	3,401	30,700	2,593	30,700	13,200
	4445 PERSONNEL LEGAL	5,889	7,500	182	3,750	7,500
	4810 POSTAGE EXPENSES	22	75	0	75	75
	4820 OFFICE SUPPLIES	3,221	1,600	900	1,600	1,600
	4830 SUBSCRIPTIONS EXPENSE	135	925	0	925	925
	4920 PRINTING	177	225	70	225	225
	4930 ADS/LEGAL NOTICES	4,305	6,000	15,856	15,000	6,750
	6030 SERVICE CONTRACTS	3,426	10,150	8,784	10,150	10,150
	6075 SAFETY EQUIPMENT/PHYSICALS	944	1,500	1,000	1,500	1,500
	6079 SAFETY PROGRAMS	17,229	19,900	8,455	19,900	28,650
	6200 TRAVEL/MEETINGS/EDUCATION	1,507	3,750	2,252	3,750	3,750
	6225 STAFF DEVELOPMENT	16,935	10,000	17,391	10,000	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	559	900	286	900	900
	6520 SUPPLIES	40	150	19	150	150
	6670 PERSONNEL EXPENSE	6,859	1,300	1,243	1,300	1,300
	8823 REPLACE COPIER	0	0	0	0	20,000
	<b>Total for:</b>					
	<b>HUMAN RESOURCES</b>	<u>211,047</u>	<u>245,900</u>	<u>174,946</u>	<u>253,359</u>	<u>261,675</u>



**Adopted Budget - Expense**

For Fiscal Year: 2018

<b>Object / Description</b>		<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2017 Estimated</b>	<b>AB 2018 Budget</b>
Dept.: 1027	PUBLIC OUTREACH					
	4405 CONTRACTUAL SERVICES	48,319	55,000	44,704	55,000	57,000
	4810 POSTAGE EXPENSES	0	9,450	3	4,500	4,500
	4820 OFFICE SUPPLIES	0	500	0	0	0
	4830 SUBSCRIPTIONS EXPENSE	0	100	64	100	100
	4920 PRINTING	5,747	15,000	4,765	7,500	7,500
	6200 TRAVEL/MEETINGS/EDUCATION	0	2,000	130	2,000	2,000
	6520 SUPPLIES	5	25	0	25	25
	6620 PUBLIC RELATIONS EXPENSE	44,067	32,250	26,637	32,250	27,250
	<b>Total for:</b>					
	<b>PUBLIC OUTREACH</b>	<b>98,138</b>	<b>114,325</b>	<b>76,303</b>	<b>101,375</b>	<b>98,375</b>

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
Dept.: 1028	WATER REUSE					
4101	REGULAR SALARIES/WAGES	246,633	251,025	227,387	251,025	312,600
4102	WAGES OVERTIME	2,059	1,200	3,699	3,000	5,000
4103	WAGES DOUBLETIME	1,068	500	714	1,000	1,000
4201	WAGES PARTIME REGULAR	3,065	15,000	4,859	15,000	0
4202	WAGES OVERTIME PT	24	0	48	50	0
4301	F.I.C.A. TAXES	18,673	20,500	15,095	20,500	24,375
4302	DENTAL SELF INSURED	4,934	5,350	4,677	5,350	6,850
4304	VISION	852	875	761	875	1,150
4305	RETIREMENT HEALTH SAVINGS ACCT	3,983	4,000	3,672	4,000	5,325
4306	WORKER'S COMPENSATION	12,997	2,025	9,649	2,025	14,950
4308	UNIFORMS	242	250	283	250	375
4309	HEALTH SAVINGS ACCT	0	0	2,412	2,400	2,400
4310	ACWA MEDICAL INSURANCE	42,360	44,175	38,623	44,175	65,975
4311	LIFE INSURANCE	669	700	631	700	900
4312	LONG TERM DISABILITY, MGMT	725	750	709	750	750
4313	AFLAC FEE DISTRICT PAID	0	25	0	25	25
4314	LONG TERM DISABILITY, UNION	392	400	314	400	575
4315	CP CLASSIC EMPLER CONTRIB	12,161	12,725	11,296	12,725	13,350
4325	CALPERS PEPRA	9,961	10,800	9,254	10,800	14,600
4330	ER CONT HSA ADMIN	0	0	15	18	50
4405	CONTRACTUAL SERVICES	25,969	46,000	750	21,000	46,000
4475	LEGAL-SPECIAL PROJECTS	2,633	1,000	0	500	1,000
4480	LEGAL-REGULAR	0	5,000	228	250	1,000
4610	GASOLINE	7,966	10,000	5,722	10,000	10,000
4620	DIESEL	3,492	9,000	4,146	9,000	9,000
4630	OIL & LUBRICANTS	762	800	138	800	800
4820	OFFICE SUPPLIES	671	800	1,839	800	800
5010	LAND AND BUILDINGS	9,400	0	-4,700	4,700	4,700
5020	EQUIPMENT RENTAL/LEASE	296	10,000	2,053	10,000	10,000
6042	GROUNDS & MAINTENANCE	25,014	55,000	19,925	55,000	55,000
6051	PUMP STATIONS	1,829	2,000	2,520	2,000	2,000
6071	SHOP SUPPLIES	461	500	256	500	500
6073	SMALL TOOLS	366	2,000	878	2,000	2,000
6075	SAFETY EQUIPMENT/PHYSICALS	2,654	2,650	3,652	2,650	2,650
6110	MONITORING	0	15,000	0	15,000	15,000

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6200 TRAVEL/MEETINGS/EDUCATION	7,675	5,000	1,555	5,000	5,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,646	700	1,568	1,625	1,625
6310 TELEPHONE	7,597	6,000	6,657	6,500	6,500
6360 PROPANE	4,440	6,500	5,979	6,500	6,500
6520 SUPPLIES	384	500	363	500	500
6649 FISH	54,000	51,750	54,000	54,000	57,000
6650 REGULATORY OPERATING PERMITS	144,233	225,000	145,163	150,000	150,000
6651 LAND TAXES	65,043	66,500	68,370	68,500	70,000
7521 BOX SCRAPER	8,220	0	0	0	0
7527 SPRAYER, 200 GALLON	7,015	0	0	0	0
7534 BRUSH CUTTER	0	0	6,465	0	0
7536 VEHICLE 54, (UTV) REPL	0	0	13,906	0	0
8721 MINE REVEG, DVR	0	45,000	14,850	45,000	0
8724 DITCH PIPING, DVR	0	80,000	0	0	0
8725 FENCING, DVR	0	15,000	0	15,000	0
8756 PAVING/SEALING ROADS, DVR	0	45,000	0	0	0
8824 FENCING, WATER REUSE	0	0	0	0	15,000
8825 TRACK PACKER	0	0	0	0	7,500
<b>Total for:</b>					
<b>WATER REUSE</b>	<u>742,564</u>	<u>1,077,000</u>	<u>690,381</u>	<u>861,893</u>	<u>950,325</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1029	ENGINEERING	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	818,515	811,750	668,294	811,750	829,200
	4102	WAGES OVERTIME	39,331	36,000	34,862	36,000	30,000
	4103	WAGES DOUBLETIME	0	100	0	100	25
	4110	MOVING EXPENSE REIMB	2,341	0	0	0	0
	4201	WAGES PARTIME REGULAR	3,203	11,000	550	2,000	1,750
	4202	WAGES OVERTIME PT	0	750	0	0	0
	4301	F.I.C.A. TAXES	59,889	60,000	43,727	60,000	61,500
	4302	DENTAL SELF INSURED	10,726	12,450	9,901	12,450	11,950
	4304	VISION	1,845	2,000	1,610	2,000	2,000
	4305	RETIREMENT HEALTH SAVINGS ACCT	10,792	11,825	23,442	11,825	11,275
	4306	WORKER'S COMPENSATION	5,992	3,750	3,318	3,750	3,825
	4308	UNIFORMS	410	150	648	150	150
	4309	HEALTH SAVINGS ACCT	0	0	5,359	5,750	5,750
	4310	ACWA MEDICAL INSURANCE	138,953	147,700	123,928	147,700	157,425
	4311	LIFE INSURANCE	1,938	2,050	1,729	2,050	2,000
	4312	LONG TERM DISABILITY, MGMT	3,209	3,325	0	3,325	3,250
	4313	AFLAC FEE DISTRICT PAID	125	100	94	100	100
	4314	LONG TERM DISABILITY, UNION	744	900	18	900	775
	4315	CP CLASSIC EMPLER CONTRIB	105,288	107,200	88,578	107,200	91,400
	4325	CALPERS PEPR	6,325	8,200	5,363	8,200	11,500
	4330	ER CONT HSA ADMIN	0	0	36	45	100
	4405	CONTRACTUAL SERVICES	45,448	260,000	22,129	87,000	502,000
	4420	MAPPING	158	2,500	652	2,500	2,500
	4475	LEGAL-SPECIAL PROJECTS	24,341	10,000	2,600	5,650	10,000
	4480	LEGAL-REGULAR	3,971	3,000	5,887	3,000	3,000
	4610	GASOLINE	5,418	5,300	3,712	5,300	5,300
	4810	POSTAGE EXPENSES	21	175	8	175	175
	4820	OFFICE SUPPLIES	4,153	6,050	6,877	6,050	8,050
	4830	SUBSCRIPTIONS EXPENSE	0	100	37	100	100
	4930	ADS/LEGAL NOTICES	0	125	0	125	125
	6027	OFFICE EQUIPMENT REPAIR	933	1,000	1,228	1,000	1,000
	6030	SERVICE CONTRACTS	2,198	1,000	1,356	1,000	1,000
	6042	GROUNDS & MAINTENANCE	156	100	0	100	100,000
	6071	SHOP SUPPLIES	932	500	899	500	500
	6075	SAFETY EQUIPMENT/PHYSICALS	1,531	1,050	1,296	1,500	1,500

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
6200 TRAVEL/MEETINGS/EDUCATION	11,924	15,000	10,613	13,000	13,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,596	2,000	919	2,000	1,800
6310 TELEPHONE	178	550	412	500	500
6520 SUPPLIES	123	625	217	625	625
6650 REGULATORY OPERATING PERMITS	25,504	50,000	3,368	40,000	40,000
7006 ANGORA CR SWRLN PROTECTION	0	0	9,150	9,150	0
7014 TALLAC CREEK SEWER CROSSING	17,237	143,000	1,000	165,763	200,000
7018 SEWERLINE REPL, OSGOOD AVE	143,017	0	0	0	0
7023 PRIMARY CLARIFIER #1 REHAB	55,393	811,000	52,511	400,000	400,000
7024 AERATION BASIN #2 REHAB	55,393	653,000	241,624	753,000	400,000
7025 MIXED LIQUOR BYPASS	8,361	380,000	29,097	35,000	0
7026 BREAKPOINT CHAMBER MOD	11,722	170,000	12,599	50,000	200,000
7032 FALLEN LEAF LAKE VVS #4	0	0	4,969	0	0
7033 TAHOE KEYS SWRLN BREAK	0	0	3,257	0	0
8161 DVR IRRIGATION IMPROVEMENTS	4,211,596	4,430,000	2,901,573	4,648,849	250,000
8177 EROSION CONTROL PROJECTS	0	27,000	0	27,000	30,000
8330 LPPS POWER/CONTROL UPGRADE	3,552,559	2,222,000	798,414	2,242,000	300,000
8331 FALLEN LEAF LAKE SYSTEM UPGR	150	319,000	10,879	100,000	400,000
8426 TROUT CRK RESTORATION	279,210	160,000	200,682	200,000	100,000
8502 AERATION BASIN 1 REHAB	988,983	0	0	0	0
8521 PRIMARY CLARIFIER 2 REHAB	645,236	0	0	0	0
8527 CALTRANS RELOCATES	59	40,000	548	59,941	30,000
8528 UPPER TRUCKEE PS IMPROVMENTS	0	250,000	0	0	0
8628 SCADA UPGRADES	0	200,000	17,684	200,000	100,000
8629 REPL TREATMENT PLANT GENERATOR	158,626	1,600,000	295,401	300,000	2,100,000
8726 FORCEMAIN BYPASS UTPS	0	25,000	0	25,000	25,000
8727 FORCEMAIN BYPASS AL TAHOE PS	0	25,000	0	25,000	25,000
8728 PIPING, WASTEWATER TRT PLANT	0	100,000	0	100,000	0
8729 PLANT PAVING & DRAINAGE	0	200,000	0	200,000	100,000
8730 SEWER REPL PROJECTS (TBD)	0	100,000	0	100,000	100,000
8737 BMP PROJECTS	1,890	22,000	0	22,000	20,000
8775 FORCEMAIN BYPASS TKPS	0	25,000	0	25,000	25,000
8826 SKI RUN SPS WET WELL HATCH	0	0	0	0	40,000
8827 WET WELL IMPROVEMENTS	0	0	0	0	50,000
8828 SPS IMPROVEMENTS (TBD)	0	0	0	50,000	50,000

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
<b>Total for:</b>					
<b>ENGINEERING</b>	11,467,643	13,480,325	5,653,055	11,123,123	6,860,150

## Adopted Budget - Expense

For Fiscal Year: 2018

		2016	2017	2017	2017	AB	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018 Budget</u>	
Dept.: 1037	INFORMATION TECHNOLOGY						
	4101	REGULAR SALARIES/WAGES	153,594	185,975	136,845	185,975	179,050
	4102	WAGES OVERTIME	1,495	2,000	2,122	2,000	1,000
	4103	WAGES DOUBLETIME	90	0	83	100	100
	4110	MOVING EXPENSE REIMB	0	0	537	536	0
	4301	F.I.C.A. TAXES	11,652	14,325	9,622	14,325	13,800
	4302	DENTAL SELF INSURED	2,882	3,575	2,694	3,575	3,425
	4303	UNEMPLOYMENT INSURANCE	0	0	621	0	0
	4304	VISION	501	575	439	575	575
	4305	RETIREMENT HEALTH SAVINGS ACCT	2,267	2,700	2,034	2,700	2,600
	4306	WORKER'S COMPENSATION	688	800	542	800	850
	4309	HEALTH SAVINGS ACCT	0	0	1,857	1,850	1,850
	4310	ACWA MEDICAL INSURANCE	39,743	47,800	34,148	47,800	41,150
	4311	LIFE INSURANCE	394	475	361	475	450
	4312	LONG TERM DISABILITY, MGMT	243	425	0	425	375
	4313	AFLAC FEE DISTRICT PAID	27	25	17	25	25
	4314	LONG TERM DISABILITY, UNION	322	350	0	350	350
	4315	CP CLASSIC EMPLER CONTRIB	25,270	30,025	20,008	24,800	24,800
	4325	CALPERS PEPRA	0	0	660	1,900	1,900
	4330	ER CONT HSA ADMIN	0	0	13	19	50
	4405	CONTRACTUAL SERVICES	22,813	15,000	11,372	15,000	15,000
	4810	POSTAGE EXPENSES	25	75	16	75	75
	4820	OFFICE SUPPLIES	11,377	3,000	1,742	3,000	3,000
	4830	SUBSCRIPTIONS EXPENSE	369	175	0	175	175
	4840	DISTRICT COMPUTER SUPPLIES	32,207	45,500	32,745	35,000	47,000
	4845	COMPUTER PURCHASES	16,494	19,600	16,199	19,600	18,700
	4920	PRINTING	0	300	0	300	300
	6030	SERVICE CONTRACTS	58,210	82,250	92,241	99,000	102,225
	6075	SAFETY EQUIPMENT/PHYSICALS	2,124	200	63	200	200
	6200	TRAVEL/MEETINGS/EDUCATION	9,103	10,650	9,923	10,650	10,650
	6250	DUES/MEMBERSHIPS/CERTIFICATION	535	450	395	450	450
	6310	TELEPHONE	311	300	501	550	300
	6520	SUPPLIES	79	250	39	250	250
	7525	SCADA SERVER #1	9,511	0	0	0	0
	7526	SERVER SCADA #2	9,511	0	0	0	0
	8186	STRATEGIC PLAN IMPLEMENTATION	7,267	0	0	0	0

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
8632 VIRTUAL HOST	0	0	9,718	10,000	0
8732 VIRTUAL SERVER	0	10,000	9,718	10,000	0
8733 BACKUP POWER SERVER ROOM	0	6,000	5,166	6,000	0
8734 NETWORK EQUIPMENT IMP	0	5,000	0	0	0
8832 VIRTUAL HOST	0	0	0	0	10,000
8833 NETWORK EQUIP/IMP	0	0	0	0	5,000
8834 TELEPHONE SYSTEM UPGRADE	0	0	0	0	72,000
8836 STRATEGIC PLAN IMPLEMENTATION	0	0	0	0	20,000
<b>Total for:</b>					
<b>INFORMATION TECHNOLOGY</b>	<u>419,104</u>	<u>487,800</u>	<u>402,441</u>	<u>498,480</u>	<u>577,675</u>



**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>
						<u>Budget</u>
Dept.: 1038	CUSTOMER SERVICE					
4101	REGULAR SALARIES/WAGES	372,784	410,450	318,810	410,450	419,325
4102	WAGES OVERTIME	6,467	4,700	6,746	5,500	4,875
4110	MOVING EXPENSE REIMB	0	0	587	586	0
4301	F.I.C.A. TAXES	30,215	31,650	24,977	31,650	32,450
4302	DENTAL SELF INSURED	7,911	9,800	8,051	9,800	9,400
4304	VISION	1,367	1,575	1,308	1,575	1,575
4305	RETIREMENT HEALTH SAVINGS ACCT	6,049	6,875	5,793	6,875	6,900
4306	WORKER'S COMPENSATION	1,762	2,050	1,354	2,050	1,950
4308	UNIFORMS	892	800	1,296	800	800
4309	HEALTH SAVINGS ACCT	0	0	3,712	3,700	3,700
4310	ACWA MEDICAL INSURANCE	91,128	107,850	95,235	107,850	122,100
4311	LIFE INSURANCE	1,019	1,175	984	1,175	1,175
4312	LONG TERM DISABILITY, MGMT	406	425	0	425	425
4313	AFLAC FEE DISTRICT PAID	27	25	25	25	25
4314	LONG TERM DISABILITY, UNION	995	1,100	0	1,100	1,100
4315	CP CLASSIC EMPLER CONTRIB	56,102	57,975	40,610	57,975	48,475
4325	CALPERS PEPRA	1,816	3,350	4,953	3,350	8,025
4330	ER CONT HSA ADMIN	0	0	30	36	75
4405	CONTRACTUAL SERVICES	3,516	1,000	260	500	500
4475	LEGAL-SPECIAL PROJECTS	0	1,500	0	7,500	1,500
4480	LEGAL-REGULAR	1,227	2,500	2,877	5,000	2,500
4520	MISC LIABILITY CLAIMS	1,206	6,000	550	6,000	6,000
4521	CSRMA LIABILITY CLAIMS	13,109	1,000	28,329	1,000	1,000
4610	GASOLINE	2,846	5,000	2,632	4,000	4,000
4810	POSTAGE EXPENSES	15,348	20,000	13,811	20,000	20,000
4820	OFFICE SUPPLIES	8,339	5,000	4,210	5,000	5,000
4920	PRINTING	9,674	6,600	4,063	6,600	6,600
4930	ADS/LEGAL NOTICES	175	1,000	541	1,000	1,000
5020	EQUIPMENT RENTAL/LEASE	1,300	1,100	773	1,300	1,300
6027	OFFICE EQUIPMENT REPAIR	0	100	0	100	100
6030	SERVICE CONTRACTS	24,669	24,000	26,350	24,000	26,000
6071	SHOP SUPPLIES	613	1,500	133	600	600
6073	SMALL TOOLS	153	500	347	500	500
6075	SAFETY EQUIPMENT/PHYSICALS	160	500	505	600	500
6200	TRAVEL/MEETINGS/EDUCATION	2,971	3,000	4,750	3,000	3,000

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	458	200	212	600	600
6310 TELEPHONE	432	1,100	1,182	1,100	1,100
6520 SUPPLIES	485	400	286	400	400
6640 BAD DEBT EXPENSE	15,000	15,000	12,500	15,000	15,000
<b>Total for:</b>					
<b>CUSTOMER SERVICE</b>	<u>680,621</u>	<u>736,800</u>	<u>618,782</u>	<u>748,722</u>	<u>759,575</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 1039 FINANCE	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	4101 REGULAR SALARIES/WAGES	436,413	430,675	358,344	430,675	440,750
	4102 WAGES OVERTIME	18,962	9,350	19,288	30,000	33,850
	4103 WAGES DOUBLETIME	580	0	0	0	0
	4301 F.I.C.A. TAXES	31,505	31,900	25,695	31,900	34,850
	4302 DENTAL SELF INSURED	6,905	8,000	6,594	8,000	7,700
	4304 VISION	1,194	1,300	1,072	1,300	1,300
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,145	6,525	5,592	6,525	6,575
	4306 WORKER'S COMPENSATION	1,909	1,750	1,484	1,750	2,025
	4308 UNIFORMS	185	250	200	250	250
	4309 HEALTH SAVINGS ACCT	0	0	1,293	1,300	1,300
	4310 ACWA MEDICAL INSURANCE	95,335	105,050	89,602	105,050	113,500
	4311 LIFE INSURANCE	1,088	1,175	1,018	1,175	1,175
	4312 LONG TERM DISABILITY, MGMT	1,349	1,375	0	1,375	1,375
	4313 AFLAC FEE DISTRICT PAID	89	100	82	100	100
	4314 LONG TERM DISABILITY, UNION	656	675	0	675	675
	4315 CP CLASSIC EMPLER CONTRIB	65,081	69,350	57,042	69,350	72,575
	4330 ER CONT HSA ADMIN	0	0	7	9	25
	4405 CONTRACTUAL SERVICES	20,829	35,000	22,905	30,000	35,000
	4440 ADVISORY	10,904	10,000	12,177	10,000	10,000
	4470 AUDITING	33,300	30,000	17,338	29,000	29,000
	4475 LEGAL-SPECIAL PROJECTS	10,329	2,500	12,420	14,000	6,000
	4480 LEGAL-REGULAR	805	2,500	368	1,250	2,500
	4610 GASOLINE	180	250	127	250	250
	4620 DIESEL	0	50	11	50	50
	4810 POSTAGE EXPENSES	59	100	57	100	100
	4820 OFFICE SUPPLIES	4,402	4,850	2,629	4,850	4,850
	4830 SUBSCRIPTIONS EXPENSE	720	1,500	1,301	1,500	1,500
	4920 PRINTING	1,097	1,100	710	1,100	1,100
	4930 ADS/LEGAL NOTICES	584	900	452	900	900
	6027 OFFICE EQUIPMENT REPAIR	0	75	0	75	75
	6030 SERVICE CONTRACTS	1,264	1,650	1,326	1,650	1,650
	6072 JANITORIAL SUPPLIES	3,179	4,500	2,078	4,500	4,500
	6074 JANITORIAL SERVICES	17,639	19,500	16,100	19,500	19,500
	6075 SAFETY EQUIPMENT/PHYSICALS	87	300	0	300	300
	6077 INVENTORY FREIGHT/DISCOUNTS	0	0	15	0	0

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b>Object / Description</b>	<b>2016 <u>Actual</u></b>	<b>2017 <u>Budget</u></b>	<b>2017 <u>Actual</u></b>	<b>2017 <u>Estimated</u></b>	<b>AB 2018 <u>Budget</u></b>
6078 INVENTORY ADJUSTMENTS	0	0	-885	0	0
6200 TRAVEL/MEETINGS/EDUCATION	10,618	8,000	5,084	9,000	10,000
6230 TUITION & BOOKS REIM PROGRAM	0	0	134	300	0
6250 DUES/MEMBERSHIPS/CERTIFICATION	365	400	365	400	400
6520 SUPPLIES	215	500	246	500	500
6709 LOAN PRINCIPAL PAYMENTS	1,790,323	1,836,875	1,836,864	1,836,875	2,111,725
6710 INTEREST EXPENSE	687,405	682,225	337,610	682,225	825,725
6730 FISCAL AGENT FEES	25,564	15,450	17,530	25,575	25,575
8740 REPL CARPET OPS/LAB	0	5,000	0	0	0
8769 REPL ERP SYSTEM	17,850	375,000	24,029	375,000	375,000
8839 REPLACE CARPET OPS/LAB	0	0	0	0	5,000
<b>Total for:</b>					
<b>FINANCE</b>	<u>3,305,114</u>	<u>3,705,700</u>	<u>2,878,304</u>	<u>3,738,334</u>	<u>4,189,225</u>



## TABLE OF CONTENTS

### WATER BUDGET

Budget Summary .....	77
Funding Sources Chart.....	78
Revenue Budget Detail.....	79
Local Quarterly Rates Chart .....	80
Ten-Year Rate History .....	81
Expense Allocation Chart .....	82
Operations and Maintenance Summary .....	83
Salaries and Benefits Summary.....	84
Engineering Department Expenses .....	85
Engineering Department Salaries and Benefits .....	86
Capital Outlay Distribution Chart.....	87
Capital Outlay Summary .....	88
Expense Detail by Crew .....	90

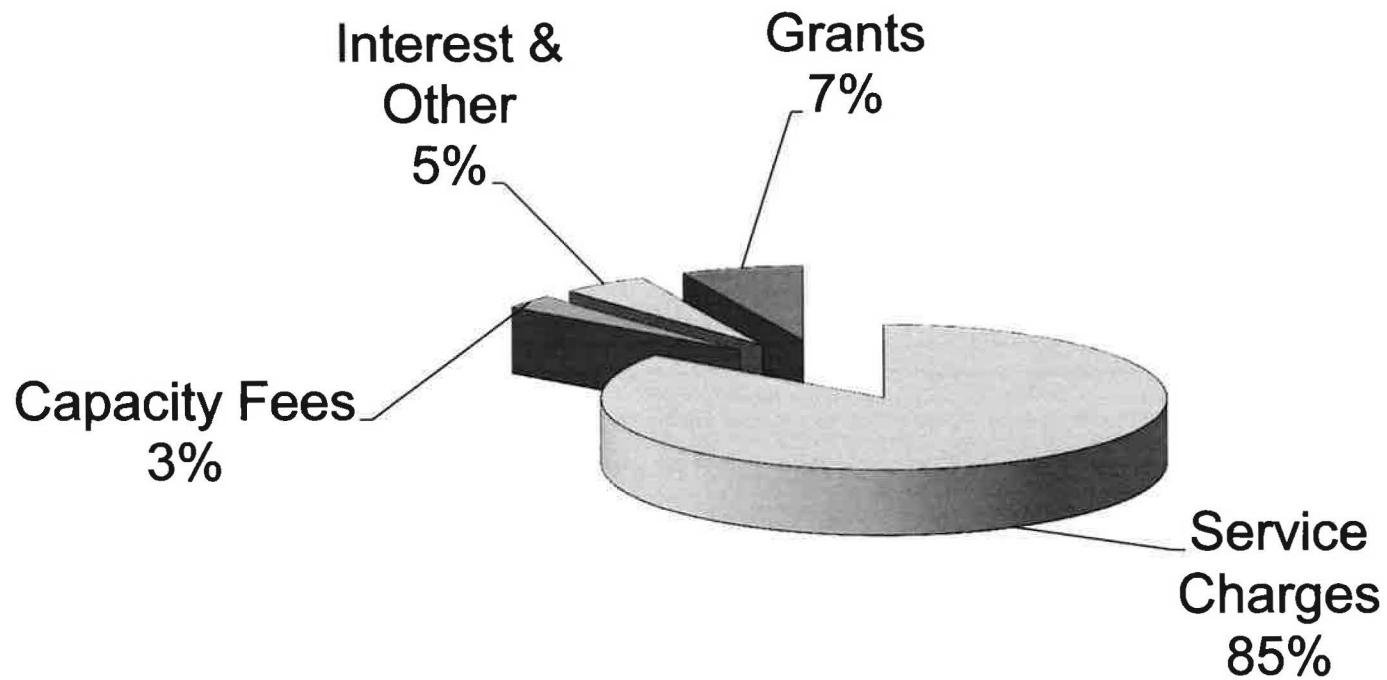


# WATER FUND

## FISCAL YEAR 2017/18 BUDGET SUMMARY

	2017/18 FORECAST	2017/18 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	1,736,281	6,602,484
REVENUES	12,071,500	1,801,000
BORROWINGS	0	8,370,000
LOAN FROM SEWER FUND	0	0
<b>AVAILABLE FUNDS</b>	<b>\$ 13,807,781</b>	<b>\$ 16,773,484</b>
SALARIES	3,423,175	860,975
BENEFITS	1,915,150	363,000
OPERATIONS AND MAINTENANCE	3,068,000	543,375
CAPITAL OUTLAY	0	8,604,500
DEBT SERVICE PAYMENTS	162,000	804,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 8,568,325</b>	<b>\$ 11,175,850</b>
BALANCE BEFORE TRANSFERS	5,239,456	5,597,634
AVAILABLE TO TRANSFER TO CAPITAL FUND	-3,391,894	3,391,894
TRANSFER TO RESERVE FUNDS	0	-1,179,900
ACCRUAL TO CASH ADJUSTMENT	9,051	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 1,856,613</b>	<b>\$ 7,809,628</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 1,179,900</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/17</b>	<b>\$ 1,856,613</b>	<b>\$ 8,989,528</b>

# WATER ENTERPRISE FUND 2017/18 Funding Sources





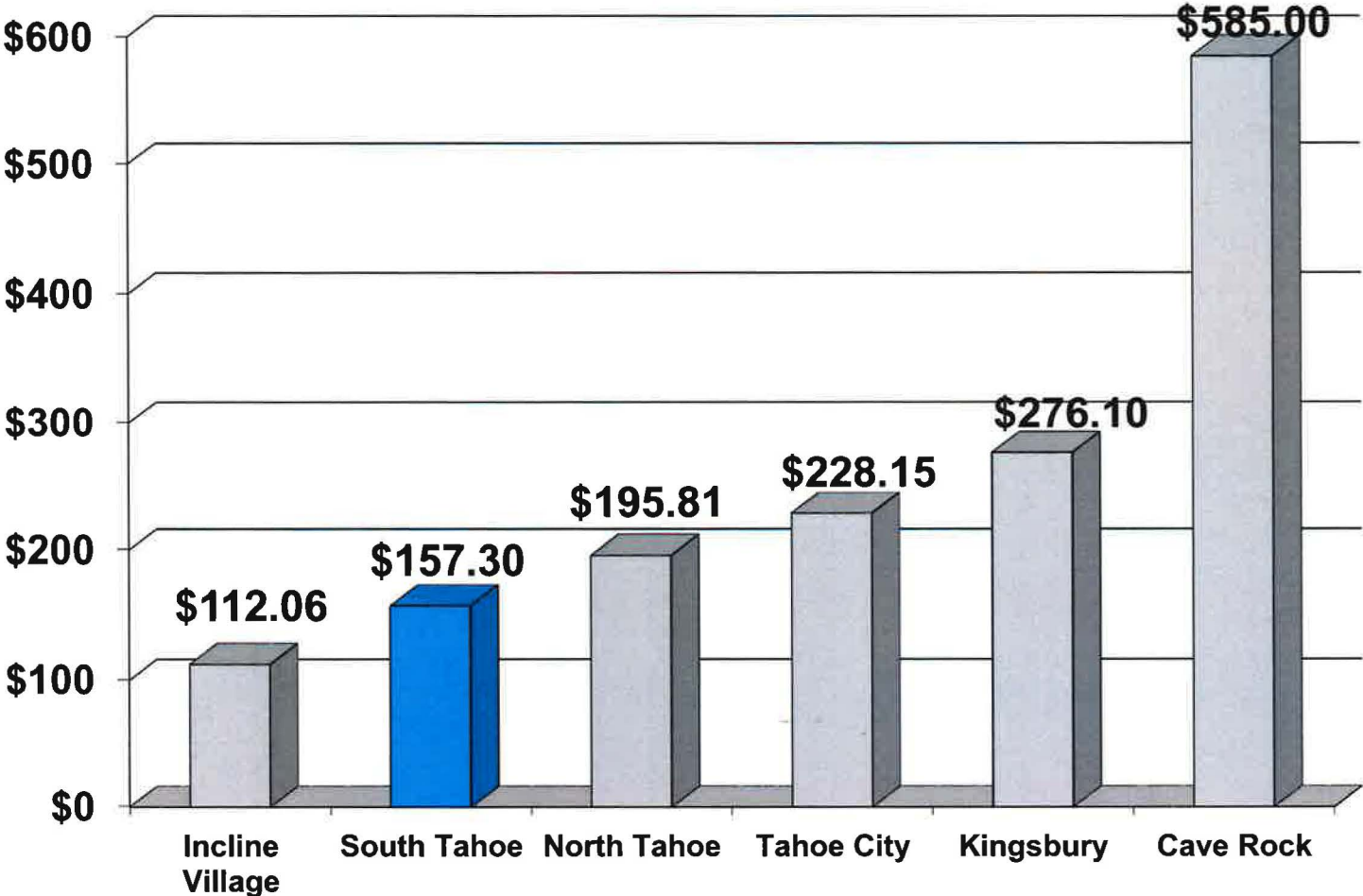
## Adopted Budget - Revenue

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
Dept.: 2000	GENERAL & ADMINISTRATION					
3105	REPAIRS	3,734	0	2,125	0	0
3110	RESIDENTIAL SERV CHG REV	5,361,866	5,640,000	5,697,640	5,640,000	6,233,000
3111	NON-RESIDENTIAL SERV CHG REV	1,098,991	1,160,000	1,190,374	1,160,000	1,318,000
3112	SALE/RESALE SERV CHG REV	0	1,000	0	1,000	0
3113	INTERFUND SERV CHG REV	3,392	2,800	3,613	2,800	3,000
3114	SVC CALL/WTR EXEMPTION FEES	7,420	5,000	2,095	5,000	5,000
3120	MULTI-FAM RES SERVICE CHG REV	1,105,379	1,326,000	1,171,352	1,326,000	1,231,000
3121	METERED CONSUMPTION REVENUE	1,350,056	1,525,000	1,365,139	1,525,000	1,561,000
3216	RESTRICTED REVENUE FOR CAPITAL	1,448,000	1,448,000	1,448,000	1,448,000	1,448,000
3401	CAPACITY CHARGE	312,037	465,880	245,556	465,880	352,000
3404	FIRE SERVICE CAPACITY CHARGE	6,546	1,000	5,065	1,000	1,000
3405	PHYSICAL CONNECTION FEE	218,449	150,000	210,866	150,000	232,000
3501	SECURED TAXES	30,076	26,000	24,201	26,000	26,000
3504	SALE OF SURPLUS ASSETS	521	0	4,798	0	0
3509	REALIZED GAIN/LOSS ON INVSTMTS	9,814	0	-2,002	0	0
3510	INTEREST INCOME	75,842	65,000	55,819	65,000	83,000
3511	FMV UNREALIZED GAIN/LOSS	29,489	0	-45,124	0	0
3514	RENTS AND LEASES	191,876	194,000	143,907	194,000	194,000
3516	FEDERAL AID	338,213	1,180,185	-905	1,180,185	300,000
3518	STATE AID	143,025	230,000	205,741	230,000	320,000
3523	INTEREST/PENALTY CHARGES	94,929	110,000	76,601	110,000	100,000
3529	FIRE HYDRANT PERMITS	33,547	15,000	9,564	15,000	20,000
3530	NEW SERVICE/ADMIN FEE	9,300	6,000	8,000	6,000	10,000
3531	CONTRACTOR PLANS & SPECS FEES	0	3,000	0	3,000	3,000
3540	OTHER MISCELLANEOUS INCOME	151,400	40,000	11,823	40,000	40,000
3541	LAB MONITORING REVENUE	29,602	27,000	31,218	27,000	30,000
3545	WATER & FIRE METER SALES	20,969	20,000	9,149	20,000	20,000
3620	LOCAL AID	261,748	332,500	0	332,500	332,500
<b>Total for:</b>						
<b>GENERAL &amp; ADMINISTRATION</b>		<u>12,336,221</u>	<u>13,973,365</u>	<u>11,874,615</u>	<u>13,973,365</u>	<u>13,862,500</u>

# WATER ENTERPRISE FUND

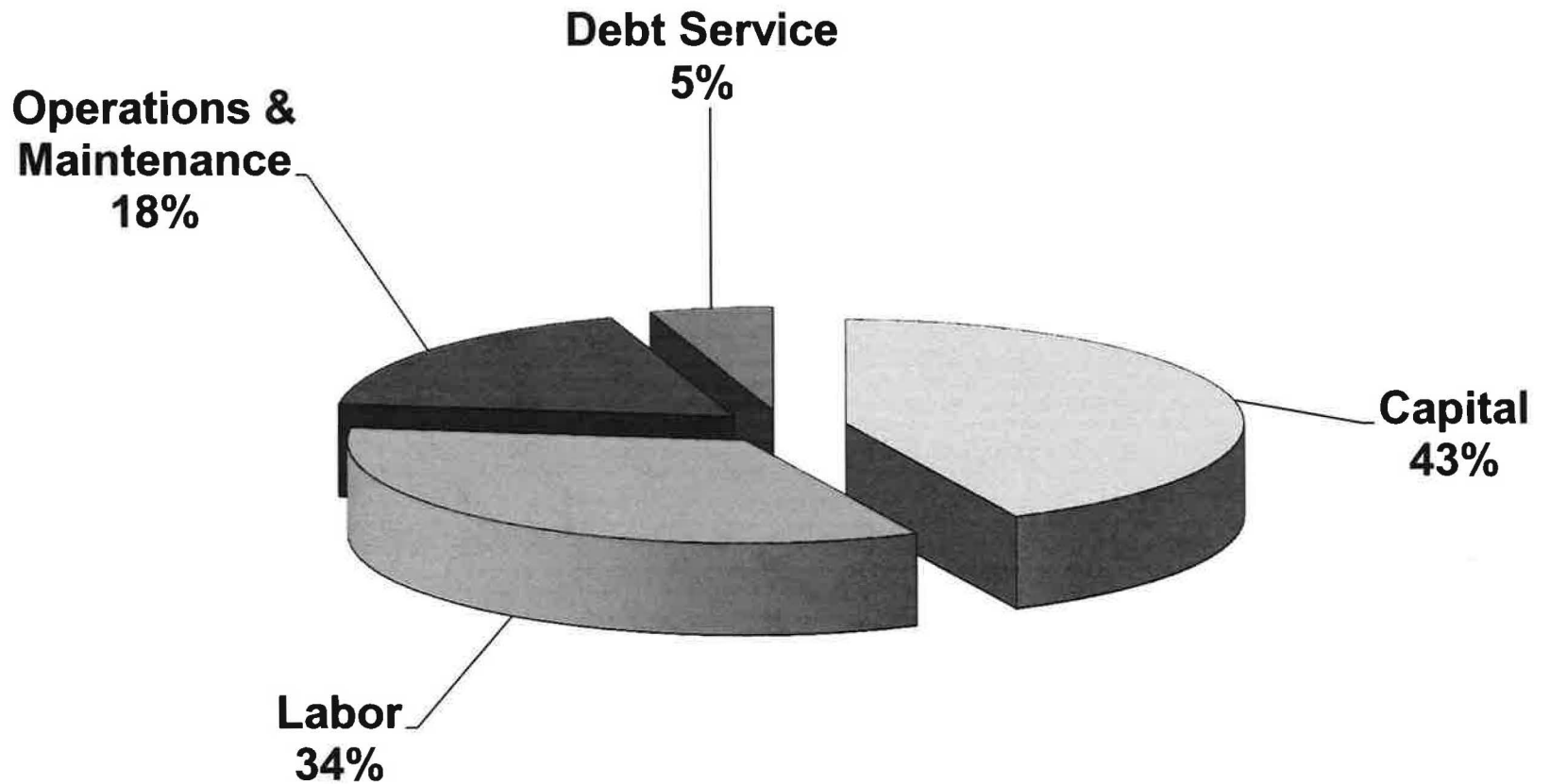
## 2017/18 Local Quarterly Water Rates



## MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Avg.
Water	4.0%	4.0%	0.0%	2.5%	0.0%	2.0%	0.0%	6.5%	6.5%	6.5%	3.2%
CPI (May to May)	4.7%	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	1.42%
Typical Quarterly Water Bill	112.47	116.97	116.97	119.90	119.90	122.30	122.30	130.25	138.70	147.70	

# WATER ENTERPRISE FUND 2017/18 Expense Allocation



## SUMMARY OF OPERATIONS AND MAINTENANCE

### 2017/18 WATER BUDGET

**ADOPTED BUDGET**

	NON-CREW	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	PUBLIC OUTREACH	INFO TECH	CUSTOMER SERVICE	FINANCE	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES							5,000	21,250	750	20,700		15,000	4,500	88,650	212,850	218,600	(5,750)
INSURANCE	140,000	3,000											6,000		149,000	149,900	(900)
PETROLEUM PRODUCTS		39,000	14,500	2,500		6,500	1,600		1,300				4,000	300	69,700	68,900	800
OPERATING SUPPLIES			26,000				30,200								56,200	56,200	0
OFFICE EXPENSES	500	1,000	700	575		800	2,750	950	2,150	2,600	4,600	68,950	25,000	6,850	117,425	123,750	(6,325)
PRINTING AND PUBLICATIONS									100	6,975	10,000	300	7,600	2,000	26,975	31,225	(4,250)
RENTS AND LEASES		500	6,000										1,300		7,800	7,200	600
REPAIRS AND MAINTENANCE	1,500	429,200	85,075	55,550	17,550	51,150	22,750		750	40,300		102,425	109,425	23,525	939,200	884,850	54,350
RESEARCH/MONITORING							31,000								31,000	30,000	1,000
TRAVEL/EDUC/MEMBRSHPS		9,000	4,100	3,625		2,200	5,900	53,500	5,650	9,650	3,000	11,100	7,950	12,400	128,075	121,350	6,725
UTILITIES	821,300	1,800	700	75								300	1,100		825,275	748,125	77,150
MISC EXPENSES	200	500	325	450		300	100	250	1,500	150	25	250	575	500	5,125	5,300	(175)
OTHER OPERATING EXP	46,000	40,000	35,000				4,000		3,500	1,300	25,000		169,000		323,800	462,900	(139,100)
NON OPERATING EXP	150,000													25,575	175,575	165,450	10,125
17/18 BUDGET	1,159,500	524,000	172,400	62,775	17,550	60,950	103,300	75,950	15,700	81,675	99,625	198,325	336,450	159,800	3,068,000	3,073,750	(5,750)
16/17 ADOPTED BUDGET	1,077,500	510,300	178,750	74,775	17,550	57,550	98,300	74,625	17,000	94,675	113,075	177,750	447,250	134,650	3,073,750		
INCREASE/(DECREASE)	82,000	13,700	(6,350)	(12,000)	0	3,400	5,000	1,325	(1,300)	(13,000)	(13,450)	20,575	(110,800)	25,150	(5,750)		

## SUMMARY OF SALARIES AND BENEFITS

### 2017/18 WATER BUDGET

**ADOPTED BUDGET**

	U/R	PUMP CREW	ELECTRIC	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	INFO TECH	CUSTOMER SERVICE	FINANCE	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	734,975	478,260	179,142	117,034	244,951	11,765	194,681	103,039	175,539	480,221	432,108	3,151,716	3,098,372	53,344
<b>NEW POSITIONS</b>												<b>0</b>	<b>50,427</b>	<b>(50,427)</b>
SUB-TOTAL	734,975	478,260	179,142	117,034	244,951	11,765	194,681	103,039	175,539	480,221	432,108	3,151,716	3,148,799	2,917
COST OF LIVING ADJ	14,700	9,565	3,583	2,341	4,899	235	3,894	2,061	3,511	9,604	8,642	63,034	62,976	
TOTAL REGULAR	749,675	487,825	182,725	119,375	249,850	12,000	198,575	105,100	179,050	489,825	440,750	3,214,750	3,211,775	2,975
OVERTIME	44,118	11,765	2,451	5,882	3,922	0	25	343	980	4,779	33,186	107,451	75,368	32,083
COST OF LIVING ADJ	882	235	49	118	78	0	0	7	20	96	664	2,149	1,507	
TOTAL OVERTIME	45,000	12,000	2,500	6,000	4,000	0	25	350	1,000	4,875	33,850	109,600	76,875	32,725
DOUBLE TIME	3,064	4,902	784	490	2,941	0	0	0	98	0	0	12,279	10,245	2,034
COST OF LIVING ADJ	61	98	16	10	59	0	0	0	2	0	0	246	205	
TOTAL DOUBLE TIME	3,125	5,000	800	500	3,000	0	0	0	100	0	0	12,525	10,450	2,075
PART TIME/SEASONAL	67,000	0	0	0	5,000	0	0	0	0	0	0	72,000	10,000	62,000
SEASONAL (NEW)	0	13,975										13,975	60,500	(46,525)
OVERTIME	100	25	0	0	100	0	0	0	0	0	0	225	2,125	(1,900)
DOUBLE TIME	0	0	0	0	100	0	0	0	0	0	0	100	200	(100)
GRAND TOTAL SALARIES	864,900	518,825	186,025	125,875	262,050	12,000	198,600	105,450	180,150	494,700	474,600	3,423,175	3,371,925	51,250
17/18 BUDGETED BENEFITS	502,875	284,575	111,450	77,575	123,275	66,200	78,600	54,550	92,200	280,425	243,425	1,915,150	1,845,700	69,450
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,367,775</b>	<b>803,400</b>	<b>297,475</b>	<b>203,450</b>	<b>385,325</b>	<b>78,200</b>	<b>277,200</b>	<b>160,000</b>	<b>272,350</b>	<b>775,125</b>	<b>718,025</b>	<b>5,338,325</b>	<b>5,217,625</b>	<b>120,700</b>
16/17 BUDGETED	1,364,325	755,725	302,625	200,375	386,875	71,225	262,675	151,225	289,050	766,050	667,475		5,217,625	
INCREASE/(DECREASE)	3,450	47,675	(5,150)	3,075	(1,550)	6,975	14,525	8,775	(16,700)	9,075	50,550	120,700		

# 2017/18 WATER CAPITAL OUTLAY

## DETAIL OF ENGINEERING OPERATING EXPENSES

### ADOPTED BUDGET

	17/18 BUDGET	16/17 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	407,500	235,500	172,000
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	8,325	6,325	2,000
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	64,200	123,750	(59,550)
<u>TRAVEL/MEETINGS/ED</u>	16,800	16,800	0
<u>UTILITIES</u>	500	550	(50)
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	40,000	50,000	(10,000)
<b>TOTAL EXPENSES</b>	<b>543,375</b>	<b>438,975</b>	<b>104,400</b>

\*\*Includes one-time expenditures and transfers from capital outlay budget

## 2017/18 WATER CAPITAL OUTLAY

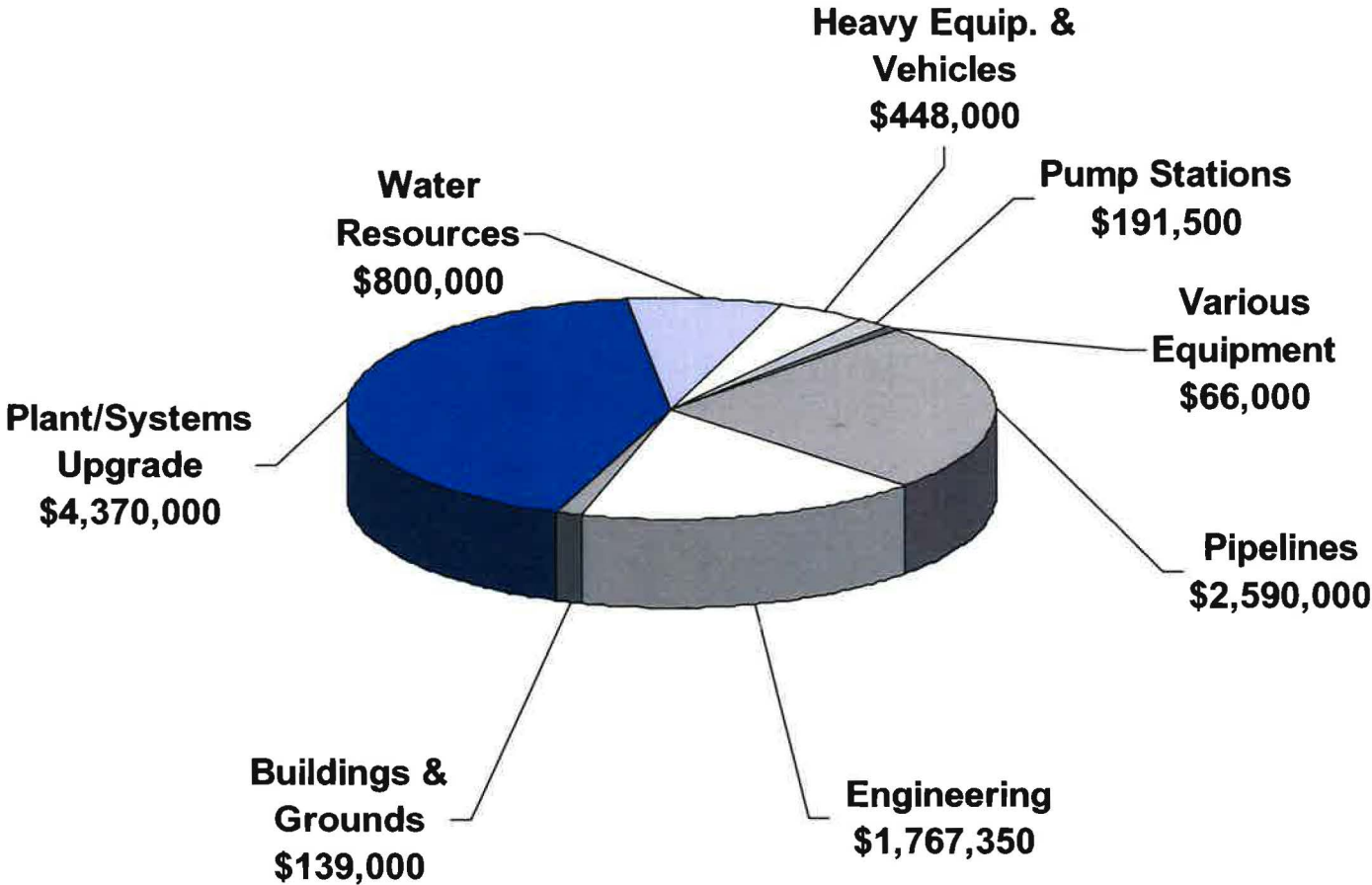
### DETAIL OF ENGINEERING SALARIES AND BENEFITS

**ADOPTED BUDGET**

	17/18 BUDGET	16/17 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	829,200	749,696	79,504
NEW POSITIONS		62,054	(62,054)
SUB-TOTAL	812,941	811,750	1,191
COST OF LIVING ADJ	16,259	0	
TOTAL REGULAR	829,200	811,750	17,450
OVERTIME	29,412	36,000	(6,588)
COST OF LIVING ADJ	588	0	
TOTAL OVERTIME	30,000	36,000	(6,000)
DOUBLE TIME	25	100	(75)
COST OF LIVING ADJ	1	0	
TOTAL DOUBLE TIME	25	100	(76)
PART TIME	1,750	11,000	(9,250)
OVERTIME	0	750	(750)
SUB-TOTAL	1,750	11,750	(10,000)
<b>GRAND TOTAL SALARIES</b>	<b>860,975</b>	<b>859,600</b>	<b>1,375</b>
<b>BENEFITS</b>	<b>363,000</b>	<b>359,650</b>	<b>3,350</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,223,975</b>	<b>1,219,250</b>	<b>4,725</b>



# WATER ENTERPRISE FUND CAPITAL PROJECTS



## 2017/18 WATER CAPITAL OUTLAY

**ADOPTED BUDGET**

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>UNDERGROUND REPAIR</i>														
8840 REPL VACUUM TRUCK 77		18,000												18,000
8841 NEW VACUUM TRUCK 61		15,000												15,000
+++ 8905 WATERLINE, IN HOUSE UPSIZING		100,000												100,000
<i>PUMPS</i>														
8842 REBUILD DAVID LN PUMP #1			5,000											5,000
8843 REBUILD DAVID LN PUMP #2			5,000											5,000
8844 REBUILD DAVID LN PUMP #3			5,000											5,000
8858 AIRPORT BOOSTER WATERLINE/CHECK VALVE			10,000											10,000
<i>ELECTRICAL</i>														
8845 REPLACE SCADA RTU			5,500											5,500
8846 WATER PS MOTOR REBUILD			10,000											10,000
8847 REPLACE SCADA RTU			5,500											5,500
8848 REPLACE SCADA RTU			5,500											5,500
<i>HEAVY MAINTENANCE</i>														
<i>EQUIPMENT REPAIR</i>														
8850 REPLACE TRUCK 57					395,000									395,000
8851 REPLACE TRUCK 82					35,000									35,000
<i>LABORATORY</i>														
<i>BOARD</i>														
<i>ADMINISTRATION</i>														
<i>HUMAN RESOURCES</i>														

## 2017/18 WATER CAPITAL OUTLAY (CONTINUED)

ADOPTED BUDGET														
ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<b>ENGINEERING</b>														
+++ 7005 KELLER BOOSTER STATION REHAB										75,000				75,000
+++ 7019 PONDEROSA WATERLINE REPLACEMENT										600,000				600,000
+++ 7020 MARLETTE WATERLINE REPLACEMENT										750,000				750,000
+++ 7021 UPPER MONTGOMERY WATER SYS IMPR										100,000				100,000
+++ 7022 KELLER-HEAVENLY WATER SYS IMPROVEMENTS										700,000				700,000
+++ 7028 AUTOMATED METER INFRASTRUCTURE										50,000				50,000
+++ 8359 EROSION CONTROL PROJECTS										50,000				50,000
+++ 8661 PAVING CHRISTMAS VALLEY TANK RD										45,000				45,000
+++ 8664 DAVID LN BOOSTER STATION										75,000				75,000
+++ 8745 BMP PROJECTS										10,000				10,000
+++ 8759 CALTRANS RELOCATES										30,000				30,000
+++ 8760 METERS PHASE 3										2,720,000				2,720,000
+++ 8762 H ST ZONE IMPROVEMENTS										100,000				100,000
+++ 8763 SCADA UPGRADES										100,000				100,000
8859 METERS PHASE 4										1,500,000				1,500,000
8860 2017 HYDRANTS PROJ/LARGE METER REPL										550,000				550,000
8861 2018 HYDRANTS PROJECT										250,000				250,000
8862 FLAGPOLE TANK REHAB										200,000				200,000
Engineering Staff and Expenses										1,767,350				1,767,350
<b>INFORMATION SYSTEMS</b>														
8820 NETWORK EQUIPMENT/IMPROVEMENTS											5,000			5,000
8829 BACKUP POWER WATER REUSE											5,000			5,000
8865 SOFTWARE UPGRADES											8,000			8,000
8866 SQL LICENSE, TYLER NEW WORLD											7,000			7,000
8867 WIRELESS CONTROLLER/APPS											10,000			10,000
8868 REPLACE SCADA HISTORIAN SERVER											10,000			10,000
8869 BACKUP POWER SERVER ROOM											6,000			6,000
<b>CUSTOMER SERVICE</b>														
<b>FINANCE</b>														
8872 REPLACE CARPET ADMIN BUILDING													34,000	34,000
<b>TOTAL CAPITAL OUTLAY 17/18</b>		<b>133,000</b>	<b>25,000</b>	<b>26,500</b>	<b>0</b>	<b>430,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,672,350</b>	<b>51,000</b>	<b>0</b>	<b>34,000</b>	<b>10,371,850</b>
<b>ESTIMATED TOTAL 16/17</b>		<b>68,000</b>	<b>0</b>	<b>25,291</b>	<b>0</b>	<b>359,478</b>	<b>58,112</b>	<b>50,000</b>	<b>0</b>	<b>5,921,722</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>6,502,603</b>
<b>INCREASE(DECREASE)</b>		<b>65,000</b>	<b>25,000</b>	<b>1,209</b>	<b>0</b>	<b>70,522</b>	<b>(58,112)</b>	<b>(50,000)</b>	<b>0</b>	<b>3,750,628</b>	<b>31,000</b>	<b>0</b>	<b>34,000</b>	<b>3,869,247</b>

**WATER  
EXPENSE DETAIL  
BY CREW**

**Adopted Budget - Expense**

For Fiscal Year: 2018

		<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>AB</b>
<b><u>Object / Description</u></b>		<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>2018</u></b>
<b>Dept.:</b>	<b>GENERAL &amp; ADMINISTRATION</b>					<b>Budget</b>
4510	INSURANCE EXPENSE	105,429	140,000	78,177	140,000	140,000
4810	POSTAGE EXPENSES	303	500	303	500	500
6075	SAFETY EQUIPMENT/PHYSICALS	0	1,500	0	1,500	1,500
6310	TELEPHONE	10,823	10,500	8,154	11,000	11,000
6330	ELECTRICITY	715,830	716,000	559,297	752,000	790,000
6350	NATURAL GAS	19,310	8,500	18,897	11,000	11,000
6360	PROPANE	0	500	0	500	500
6370	REFUSE DISPOSAL	2,304	3,000	2,369	3,000	3,000
6380	OTHER UTILITIES	6,824	5,800	5,422	5,800	5,800
6510	MISC CORRECTIONS	109,022	0	50	0	0
6520	SUPPLIES	133	200	9	200	200
6635	LAFCO ADMIN COSTS	11,567	12,000	12,850	12,849	14,000
6690	LOW INCOME RATE DISCOUNT	30,076	29,000	31,869	31,000	32,000
6716	2013 WTR REFNDG DEBT AM EXP	12,200	12,200	9,150	12,200	12,200
6750	CONTINGENCY FUND	0	150,000	0	0	150,000
6816	DEPRECIATION EXPENSE	2,975,732	2,990,000	2,782,312	3,035,000	3,095,000
	<b>Total for:</b>					
	<b>GENERAL &amp; ADMINISTRATION</b>	<b><u>3,999,553</u></b>	<b><u>4,079,700</u></b>	<b><u>3,508,859</u></b>	<b><u>4,016,549</u></b>	<b><u>4,266,700</u></b>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2001	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	UNDERGROUND REPAIR					
	4101 REGULAR SALARIES/WAGES	754,691	771,475	563,535	771,475	749,675
	4102 WAGES OVERTIME	40,830	36,000	62,709	36,000	45,000
	4103 WAGES DOUBLETIME	4,089	2,400	1,887	2,400	3,125
	4201 WAGES PARTIME REGULAR	0	60,500	27,706	60,500	67,000
	4202 WAGES OVERTIME PT	0	2,000	458	2,000	100
	4301 F.I.C.A. TAXES	60,674	66,750	47,967	66,750	66,175
	4302 DENTAL SELF INSURED	15,351	17,800	13,984	17,800	17,100
	4303 UNEMPLOYMENT INSURANCE	0	0	663	0	0
	4304 VISION	2,644	2,850	2,277	2,850	2,850
	4305 RETIREMENT HEALTH SAVINGS ACCT	11,175	12,000	9,623	12,000	12,000
	4306 WORKER'S COMPENSATION	31,421	35,950	23,584	35,950	32,050
	4308 UNIFORMS	3,150	3,000	2,444	3,000	3,000
	4310 ACWA MEDICAL INSURANCE	216,810	242,175	197,181	242,175	264,175
	4311 LIFE INSURANCE	1,859	2,000	1,600	2,000	2,000
	4313 AFLAC FEE DISTRICT PAID	0	25	3	25	25
	4314 LONG TERM DISABILITY, UNION	2,038	2,150	1,761	2,150	2,050
	4315 CP CLASSIC EMPLEER CONTRIB	91,887	99,850	69,067	99,850	90,850
	4325 CALPERS PEPR	5,709	7,400	6,961	7,400	10,600
	4405 CONTRACTUAL SERVICES	66,740	0	0	0	0
	4520 MISC LIABILITY CLAIMS	242	3,000	320	3,000	3,000
	4610 GASOLINE	13,423	14,000	10,836	14,000	14,000
	4620 DIESEL	21,170	25,000	19,139	25,000	25,000
	4820 OFFICE SUPPLIES	1,314	1,000	1,207	1,000	1,000
	5020 EQUIPMENT RENTAL/LEASE	0	500	558	500	500
	6012 MOBILE EQUIPMENT	93	500	0	500	500
	6027 OFFICE EQUIPMENT REPAIR	0	500	0	200	200
	6030 SERVICE CONTRACTS	300	500	0	500	500
	6043 CALTRANS/CITY/COUNTY/IMPRVMTS	74,292	50,000	0	50,000	50,000
	6052 PIPE, COVERS, & MANHOLES	448,463	350,000	378,741	350,000	350,000
	6056 RADIO REPAIRS/REPLACEMENT	333	1,000	0	1,000	1,000
	6071 SHOP SUPPLIES	6,252	8,500	6,298	7,000	8,500
	6073 SMALL TOOLS	13,066	7,000	4,839	7,000	10,500
	6075 SAFETY EQUIPMENT/PHYSICALS	5,609	5,000	7,625	5,000	5,000
	6083 STANDBY ACCOMODATIONS	3,427	2,500	838	3,000	3,000
	6200 TRAVEL/MEETINGS/EDUCATION	8,664	7,000	7,142	7,000	7,000

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	2,030	2,000	2,516	2,000	2,000
6310 TELEPHONE	492	1,500	1,234	1,500	1,500
6360 PROPANE	67	300	12	300	300
6520 SUPPLIES	30	500	0	500	500
6648 CONSTRUCTION/EXCAVATION PERMIT	53,212	30,000	33,173	40,000	40,000
8541 REPL LINE LOCATOR	0	0	0	5,000	0
8542 REPL LINE LOCATOR	0	0	0	5,000	0
8741 TRK34 MNTD HYD UNIT/AIR COMP	0	8,000	0	8,000	0
8742 REPLACE MOLE	0	5,000	0	0	0
8773 REPL VALVE EXERCISOR EQUIP	0	10,000	0	0	0
8840 REPL VACUUM TRUCK 77	0	0	0	0	18,000
8841 NEW VACUUM TRUCK 61	0	0	0	0	15,000
8905 WTRLN, IN HOUSE UPSIZING	0	116,000	0	50,000	100,000
<b>Total for:</b>					
<b>UNDERGROUND REPAIR</b>	<u>1,961,547</u>	<u>2,013,625</u>	<u>1,507,888</u>	<u>1,951,325</u>	<u>2,024,775</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2002	PUMPS	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>
						<u>Budget</u>
4101	REGULAR SALARIES/WAGES	461,603	479,775	370,727	479,775	487,825
4102	WAGES OVERTIME	16,785	12,200	25,107	12,200	12,000
4103	WAGES DOUBLETIME	4,944	4,000	4,418	5,000	5,000
4201	WAGES PARTIME REGULAR	0	0	0	0	13,975
4202	WAGES OVERTIME PT	0	0	0	0	25
4301	F.I.C.A. TAXES	37,573	37,950	34,244	37,950	39,625
4302	DENTAL SELF INSURED	8,955	9,800	8,383	9,800	9,400
4304	VISION	1,546	1,575	1,363	1,575	1,575
4305	RETIREMENT HEALTH SAVINGS ACCT	5,535	6,600	5,761	6,600	6,600
4306	WORKER'S COMPENSATION	23,698	17,650	16,460	17,650	16,300
4308	UNIFORMS	3,146	3,000	168	3,000	3,000
4309	HEALTH SAVINGS ACCT	0	0	1,199	1,200	1,200
4310	ACWA MEDICAL INSURANCE	103,872	106,150	105,961	106,150	130,625
4311	LIFE INSURANCE	1,088	1,100	964	1,100	1,125
4313	AFLAC FEE DISTRICT PAID	21	25	31	25	25
4314	LONG TERM DISABILITY, UNION	1,214	1,225	2,207	1,225	1,225
4315	CP CLASSIC EMPLER CONTRIB	71,775	74,675	57,514	74,675	71,450
4325	CALPERS PEPR	0	0	1,596	2,400	2,400
4330	ER CONT HSA ADMIN	0	0	6	9	25
4520	MISC LIABILITY CLAIMS	0	900	0	0	0
4610	GASOLINE	7,924	9,450	6,728	9,450	9,450
4620	DIESEL	879	4,500	4,582	4,500	4,500
4630	OIL & LUBRICANTS	0	550	0	550	550
4755	HYPOCHLORITE	19,161	26,000	17,296	26,000	26,000
4820	OFFICE SUPPLIES	959	700	1,049	700	700
5010	LAND AND BUILDINGS	6,065	5,600	6,065	6,000	6,000
6012	MOBILE EQUIPMENT	118	150	699	800	150
6041	BUILDINGS	2,984	3,600	547	3,600	3,600
6042	GROUNDS & MAINTENANCE	1,089	1,450	982	1,450	1,450
6050	WELLS	18,055	25,000	1,625	25,000	24,000
6051	PUMP STATIONS	13,260	17,100	11,175	17,100	17,100
6054	REPAIR/MNTC WATER TANKS	14,266	33,000	3,540	33,000	23,000
6056	RADIO REPAIRS/REPLACEMENT	86	275	0	275	275
6071	SHOP SUPPLIES	4,399	4,050	5,096	4,050	4,050
6073	SMALL TOOLS	8,088	4,050	2,628	4,050	4,050



**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6075 SAFETY EQUIPMENT/PHYSICALS	6,651	5,000	4,338	5,000	5,000
6083 STANDBY ACCOMODATIONS	1,931	2,400	1,995	2,400	2,400
6200 TRAVEL/MEETINGS/EDUCATION	3,202	3,000	2,516	3,000	3,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,873	1,100	2,193	1,100	1,100
6310 TELEPHONE	789	550	964	700	700
6520 SUPPLIES	11	325	139	325	325
6650 REGULATORY OPERATING PERMITS	44,169	30,000	63,294	35,000	35,000
7017 SO UPPER TR WELL #3 REPAIR	26,563	0	0	0	0
8842 DAVID LN PUMP #1 REBUILD	0	0	0	0	5,000
8843 DAVID LN PUMP #2 REBUILD	0	0	0	0	5,000
8844 DAVID LN PUMP #3 REBUILD	0	0	0	0	5,000
8858 AIRPT BSTR WTRLN/CHECK VALVE	0	0	0	0	10,000
<b>Total for:</b>					
<b>PUMPS</b>	<u>924,277</u>	<u>934,475</u>	<u>773,560</u>	<u>944,384</u>	<u>1,000,800</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2003	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	ELECTRICAL SHOP					
	4101 REGULAR SALARIES/WAGES	176,604	189,725	146,218	189,725	182,725
	4102 WAGES OVERTIME	2,345	2,500	1,657	2,500	2,500
	4103 WAGES DOUBLETIME	857	800	420	800	800
	4301 F.I.C.A. TAXES	14,020	14,775	11,258	14,775	14,225
	4302 DENTAL SELF INSURED	3,284	3,575	2,970	3,575	3,425
	4304 VISION	567	575	484	575	575
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,396	2,400	2,044	2,400	2,400
	4306 WORKER'S COMPENSATION	9,380	9,575	6,019	9,575	8,375
	4308 UNIFORMS	866	1,100	-3	1,100	1,100
	4309 HEALTH SAVINGS ACCT	0	0	2,386	2,400	2,400
	4310 ACWA MEDICAL INSURANCE	48,868	51,050	43,657	51,050	52,225
	4311 LIFE INSURANCE	401	425	342	425	425
	4313 AFLAC FEE DISTRICT PAID	18	25	9	25	25
	4314 LONG TERM DISABILITY, UNION	442	450	754	450	450
	4315 CP CLASSIC EMPLER CONTRIB	21,921	23,025	19,953	23,025	23,575
	4325 CALPERS PEPRA	2,406	2,625	1,347	2,625	2,200
	4330 ER CONT HSA ADMIN	0	0	15	18	50
	4610 GASOLINE	2,381	2,500	1,533	2,500	2,500
	4820 OFFICE SUPPLIES	467	575	463	575	575
	6041 BUILDINGS	8,811	10,000	9,688	10,000	10,000
	6050 WELLS	2,970	6,650	4,056	6,650	6,650
	6051 PUMP STATIONS	11,578	42,000	6,225	30,000	30,000
	6054 REPAIR/MNTC WATER TANKS	5,260	2,150	681	2,150	2,150
	6056 RADIO REPAIRS/REPLACEMENT	1,798	225	0	225	225
	6071 SHOP SUPPLIES	3,370	2,625	2,856	2,625	2,625
	6073 SMALL TOOLS	401	1,300	1,450	1,300	1,300
	6075 SAFETY EQUIPMENT/PHYSICALS	1,341	2,600	176	2,600	2,600
	6200 TRAVEL/MEETINGS/EDUCATION	1,938	3,600	104	2,500	3,600
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	25	160	25	25
	6310 TELEPHONE	51	75	63	75	75
	6520 SUPPLIES	0	450	180	450	450
	8645 REBLD MOTORS WATER PS	0	0	0	2,791	0
	8746 REBUILD MOTOR	0	6,000	0	6,000	0
	8747 REPL SCADA RTU	0	5,500	0	0	0
	8748 REPL SCADA RTU	0	5,500	5,673	5,500	0

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
8757 REPL SCADA RTU	0	5,500	5,669	5,500	0
8758 REPL SCADA RTU	0	5,500	0	5,500	0
8845 REPLACE SCADA RTU	0	0	0	0	5,500
8846 WATER PS MOTOR REBUILD	0	0	0	0	10,000
8847 REPLACE SCADA RTU	0	0	0	0	5,500
8848 REPLACE SCADA RTU	0	0	0	0	5,500
<b>Total for:</b>					
<b>ELECTRICAL SHOP</b>	<u>324,741</u>	<u>405,400</u>	<u>278,507</u>	<u>392,009</u>	<u>386,750</u>

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
Dept.: 2004	HEAVY MAINTENANCE					
	6030 SERVICE CONTRACTS	3,428	3,600	0	3,600	3,600
	6041 BUILDINGS	17,256	13,950	26,166	13,950	13,950
	8648 HEATNET BOILER UPGRADE	14,850	0	0	0	0
	<b>Total for:</b>					
	HEAVY MAINTENANCE	<u>35,534</u>	<u>17,550</u>	<u>26,166</u>	<u>17,550</u>	<u>17,550</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2005	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	EQUIPMENT REPAIR					
	4101 REGULAR SALARIES/WAGES	115,400	118,250	94,333	118,250	119,375
	4102 WAGES OVERTIME	5,203	6,000	5,979	6,000	6,000
	4103 WAGES DOUBLETIME	792	500	492	500	500
	4301 F.I.C.A. TAXES	9,331	9,550	8,266	9,550	9,650
	4302 DENTAL SELF INSURED	2,456	2,675	2,132	2,675	2,575
	4304 VISION	424	450	346	450	450
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,792	1,800	1,464	1,800	1,800
	4306 WORKER'S COMPENSATION	5,660	5,675	3,958	5,675	5,500
	4308 UNIFORMS	348	450	58	450	450
	4309 HEALTH SAVINGS ACCT	0	0	-12	0	0
	4310 ACWA MEDICAL INSURANCE	36,549	38,300	32,704	38,300	39,800
	4311 LIFE INSURANCE	300	325	244	325	325
	4313 AFLAC FEE DISTRICT PAID	0	25	0	25	25
	4314 LONG TERM DISABILITY, UNION	310	325	557	325	325
	4315 CP CLASSIC EMPLER CONTRIB	13,834	14,275	12,315	14,275	14,950
	4325 CALPERS PEPR	1,627	1,775	994	1,775	1,725
	4610 GASOLINE	1,218	1,000	1,143	1,000	1,000
	4620 DIESEL	356	1,000	914	1,000	1,000
	4630 OIL & LUBRICANTS	3,242	2,400	4,289	4,500	4,500
	4820 OFFICE SUPPLIES	109	1,300	120	800	800
	6011 AUTOMOTIVE	46,959	33,800	43,341	33,800	33,800
	6012 MOBILE EQUIPMENT	22	250	0	250	250
	6013 GENERATORS	2,053	2,500	4,762	2,500	2,500
	6030 SERVICE CONTRACTS	4,129	9,500	9,461	9,500	9,500
	6071 SHOP SUPPLIES	3,287	1,500	3,044	3,000	3,000
	6073 SMALL TOOLS	1,635	1,200	417	1,500	1,500
	6075 SAFETY EQUIPMENT/PHYSICALS	271	600	695	600	600
	6200 TRAVEL/MEETINGS/EDUCATION	1,177	2,000	89	1,000	2,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	221	200	0	200	200
	6520 SUPPLIES	100	300	0	300	300
	7532 SCANNER FOR EQ REPAIR (BOSCH)	0	0	8,478	8,478	0
	8549 REPL TRUCK 24	363,619	0	0	0	0
	8553 REPL TRUCK 15	24,380	0	0	0	0
	8750 REPLACE TRUCK 34	0	60,000	0	60,000	0
	8751 REPLACE LOADER 55	0	250,000	0	250,000	0

**Adopted Budget - Expense**

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
8752 REPLACE TRUCK 39	0	35,000	35,273	35,000	0
8774 REPLACE ENGINE/TRANSMISSION	0	6,000	0	6,000	0
8850 REPLACE TRUCK #57	0	0	0	0	395,000
8851 REPLACE TRUCK #82	0	0	0	0	35,000
<b>Total for:</b>					
<b>EQUIPMENT REPAIR</b>	<u>646,804</u>	<u>608,925</u>	<u>275,856</u>	<u>619,803</u>	<u>694,400</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2007	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>	
LABORATORY	4101	REGULAR SALARIES/WAGES	219,099	244,575	206,183	244,575	249,850
	4102	WAGES OVERTIME	2,859	4,000	3,503	4,000	4,000
	4103	WAGES DOUBLETIME	2,581	2,750	2,306	2,750	3,000
	4201	WAGES PARTIME REGULAR	8,243	10,000	4,053	5,000	5,000
	4202	WAGES OVERTIME PT	80	125	69	100	100
	4203	WAGES DOUBLETIME PT	195	200	36	100	100
	4301	F.I.C.A. TAXES	17,165	19,925	16,392	19,925	20,050
	4302	DENTAL SELF INSURED	3,644	4,450	3,918	4,450	4,275
	4304	VISION	639	725	637	725	725
	4305	RETIREMENT HEALTH SAVINGS ACCT	2,977	3,275	2,958	3,275	3,300
	4306	WORKER'S COMPENSATION	8,743	6,825	7,011	6,825	6,375
	4308	UNIFORMS	657	600	23	600	600
	4309	HEALTH SAVINGS ACCT	0	0	4,337	4,350	4,350
	4310	ACWA MEDICAL INSURANCE	40,821	49,175	40,428	49,175	41,425
	4311	LIFE INSURANCE	512	575	513	575	575
	4312	LONG TERM DISABILITY, MGMT	406	425	759	425	425
	4313	AFLAC FEE DISTRICT PAID	45	50	18	50	50
	4314	LONG TERM DISABILITY, UNION	386	450	681	450	450
	4315	CP CLASSIC EMPLER CONTRIB	34,422	38,750	32,907	38,750	40,600
	4330	ER CONT HSA ADMIN	0	0	29	36	75
	4405	CONTRACTUAL SERVICES	0	7,000	0	1,500	5,000
	4610	GASOLINE	923	1,600	654	1,600	1,600
	4760	LABORATORY SUPPLIES	26,082	29,200	24,548	29,200	29,200
	4790	OTHER SUPPLIES	772	1,000	828	1,000	1,000
	4810	POSTAGE EXPENSES	845	750	472	750	750
	4820	OFFICE SUPPLIES	1,172	2,000	1,236	2,000	2,000
	6025	LABORATORY EQUIPMENT	7,227	6,500	1,155	6,500	11,500
	6030	SERVICE CONTRACTS	4,554	9,700	3,752	9,700	9,700
	6041	BUILDINGS	0	500	0	500	500
	6042	GROUNDS & MAINTENANCE	15	100	0	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6075	SAFETY EQUIPMENT/PHYSICALS	1,194	800	916	800	800
	6110	MONITORING	25,826	30,000	15,335	30,000	31,000
	6200	TRAVEL/MEETINGS/EDUCATION	523	5,000	1,296	5,000	5,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	165	900	200	900	900

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b><u>Object / Description</u></b>		<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>AB</b>
		<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
6520	SUPPLIES	0	100	0	100	100
6650	REGULATORY OPERATING PERMITS	2,799	3,000	3,498	3,000	4,000
8555	REPL SMALL AUTOCLAVE	0	0	9,166	8,112	0
8754	REPL DEIONIZER	0	10,000	5,481	10,000	0
8755	REPL LAB PH METER	0	5,000	0	5,000	0
<b>Total for:</b>						
	<b>LABORATORY</b>	<u>415,571</u>	<u>500,175</u>	<u>395,298</u>	<u>502,048</u>	<u>488,625</u>



## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
Dept.: 2019	BOARD OF DIRECTORS					
	4101 REGULAR SALARIES/WAGES	12,093	12,000	10,569	12,000	12,000
	4301 F.I.C.A. TAXES	928	925	811	925	925
	4302 DENTAL SELF INSURED	4,182	4,450	4,000	4,450	4,275
	4304 VISION	710	725	651	725	725
	4306 WORKER'S COMPENSATION	147	125	110	125	125
	4310 ACWA MEDICAL INSURANCE	50,286	52,450	50,676	52,450	59,600
	4311 LIFE INSURANCE	115	125	105	125	125
	4315 CP CLASSIC EMPLER CONTRIB	401	425	354	425	425
	4475 LEGAL-SPECIAL PROJECTS	0	250	0	250	250
	4480 LEGAL-REGULAR	20,398	21,000	14,335	21,000	21,000
	4820 OFFICE SUPPLIES	63	950	12	500	950
	6200 TRAVEL/MEETINGS/EDUCATION	7,035	10,000	6,095	10,000	10,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	37,060	35,975	43,431	43,500	43,500
	6520 SUPPLIES	110	250	25	250	250
	6610 ELECTION EXPENSE	0	6,200	7,416	7,416	0
	8656 REPL BOARD ROOM AV EQUIP	0	0	46,686	50,000	0
	<b>Total for:</b>					
	<b>BOARD OF DIRECTORS</b>	<u>133,528</u>	<u>145,850</u>	<u>185,276</u>	<u>204,141</u>	<u>154,150</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>	
Dept.: 2021	ADMINISTRATION						
	4101	REGULAR SALARIES/WAGES	194,571	190,225	169,682	190,225	198,575
	4102	WAGES OVERTIME	27	25	0	25	25
	4301	F.I.C.A. TAXES	11,676	11,325	9,311	11,325	12,100
	4302	DENTAL SELF INSURED	2,439	2,675	2,406	2,675	2,575
	4304	VISION	422	450	391	450	450
	4305	RETIREMENT HEALTH SAVINGS ACCT	2,626	2,925	2,732	2,925	3,000
	4306	WORKER'S COMPENSATION	1,195	650	779	650	750
	4310	ACWA MEDICAL INSURANCE	29,688	26,925	26,090	26,925	30,600
	4311	LIFE INSURANCE	514	525	490	525	525
	4312	LONG TERM DISABILITY, MGMT	1,063	1,100	1,999	1,100	1,100
	4313	AFLAC FEE DISTRICT PAID	19	25	16	25	25
	4314	LONG TERM DISABILITY, UNION	89	125	166	125	100
	4315	CP CLASSIC EMPLER CONTRIB	22,075	22,300	19,510	22,300	23,800
	4325	CALPERS PEPRA	3,147	3,400	2,988	3,400	3,575
	4405	CONTRACTUAL SERVICES	3,369	500	0	500	500
	4480	LEGAL-REGULAR	3,882	500	0	250	250
	4610	GASOLINE	925	1,600	739	1,300	1,300
	4820	OFFICE SUPPLIES	1,565	2,000	482	1,500	2,000
	4830	SUBSCRIPTIONS EXPENSE	72	150	0	150	150
	4920	PRINTING	0	100	98	100	100
	6030	SERVICE CONTRACTS	425	650	408	650	650
	6075	SAFETY EQUIPMENT/PHYSICALS	64	100	0	100	100
	6200	TRAVEL/MEETINGS/EDUCATION	3,162	5,650	4,536	5,650	4,900
	6250	DUES/MEMBERSHIPS/CERTIFICATION	320	750	332	750	750
	6520	SUPPLIES	387	1,500	698	1,500	1,500
	6621	INCENTIVE & RECOGNITION PRGRM	2,586	3,500	3,007	3,500	3,500
	<b>Total for:</b>						
	<b>ADMINISTRATION</b>	<b>286,308</b>	<b>279,675</b>	<b>246,860</b>	<b>278,625</b>	<b>292,900</b>	

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2022	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	HUMAN RESOURCES DIRECTOR					
	4101 REGULAR SALARIES/WAGES	97,146	100,575	67,471	100,575	105,100
	4102 WAGES OVERTIME	160	100	1,251	1,000	350
	4301 F.I.C.A. TAXES	6,912	7,175	6,034	7,175	7,750
	4302 DENTAL SELF INSURED	1,653	1,800	1,608	1,800	1,725
	4304 VISION	285	300	262	300	300
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,573	1,575	1,460	1,575	1,600
	4306 WORKER'S COMPENSATION	419	425	364	425	500
	4309 HEALTH SAVINGS ACCT	0	0	1,304	1,300	1,300
	4310 ACWA MEDICAL INSURANCE	21,459	22,275	20,737	22,275	23,150
	4311 LIFE INSURANCE	284	300	272	300	300
	4312 LONG TERM DISABILITY, MGMT	451	475	843	475	475
	4313 AFLAC FEE DISTRICT PAID	27	25	26	25	25
	4314 LONG TERM DISABILITY, UNION	106	125	201	125	125
	4315 CP CLASSIC EMPLER CONTRIB	15,804	16,075	14,688	16,075	17,275
	4330 ER CONT HSA ADMIN	0	0	7	9	25
	4405 CONTRACTUAL SERVICES	3,401	30,700	2,593	30,700	13,200
	4445 PERSONNEL LEGAL	5,889	7,500	182	3,750	7,500
	4810 POSTAGE EXPENSES	22	75	0	75	75
	4820 OFFICE SUPPLIES	2,360	1,600	964	1,600	1,600
	4830 SUBSCRIPTIONS EXPENSE	135	925	0	925	925
	4920 PRINTING	177	225	70	225	225
	4930 ADS/LEGAL NOTICES	4,350	6,000	14,854	15,000	6,750
	6030 SERVICE CONTRACTS	3,425	10,150	8,784	10,150	10,150
	6075 SAFETY EQUIPMENT/PHYSICALS	944	1,500	1,000	1,500	1,500
	6079 SAFETY PROGRAMS	17,229	19,900	8,390	19,900	28,650
	6200 TRAVEL/MEETINGS/EDUCATION	1,507	3,750	2,252	3,750	3,750
	6225 STAFF DEVELOPMENT	16,934	10,000	17,391	10,000	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	559	900	286	900	900
	6520 SUPPLIES	40	150	19	150	150
	6670 PERSONNEL EXPENSE	12,859	1,300	1,351	1,300	1,300
	<b>Total for:</b>					
	<b>HUMAN RESOURCES DIRECTOR</b>	<u>216,110</u>	<u>245,900</u>	<u>174,664</u>	<u>253,359</u>	<u>241,675</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
Dept.: 2027	PUBLIC OUTREACH					
	4405 CONTRACTUAL SERVICES	52,319	55,000	51,704	55,000	57,000
	4810 POSTAGE EXPENSES	3,707	9,450	0	4,500	4,500
	4820 OFFICE SUPPLIES	0	500	0	0	0
	4830 SUBSCRIPTIONS EXPENSE	0	100	64	100	100
	4920 PRINTING	7,801	15,000	5,307	10,000	10,000
	6200 TRAVEL/MEETINGS/EDUCATION	0	3,000	130	3,000	3,000
	6520 SUPPLIES	5	25	0	25	25
	6620 PUBLIC RELATIONS EXPENSE	44,650	30,000	27,137	30,000	25,000
	<b>Total for:</b>					
	<b>PUBLIC OUTREACH</b>	<u>108,482</u>	<u>113,075</u>	<u>84,342</u>	<u>102,625</u>	<u>99,625</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2029	ENGINEERING	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	733,799	811,750	741,158	811,750	829,200
	4102	WAGES OVERTIME	28,220	36,000	20,466	36,000	30,000
	4103	WAGES DOUBLETIME	0	100	0	1,000	25
	4201	WAGES PARTIME REGULAR	3,191	11,000	529	2,000	1,750
	4202	WAGES OVERTIME PT	3	750	0	0	0
	4301	F.I.C.A. TAXES	52,629	60,000	48,428	60,000	61,500
	4302	DENTAL SELF INSURED	10,239	12,450	12,181	12,450	11,950
	4304	VISION	1,766	2,000	1,979	2,000	2,000
	4305	RETIREMENT HEALTH SAVINGS ACCT	10,080	11,825	11,335	11,825	11,275
	4306	WORKER'S COMPENSATION	7,448	3,750	4,560	3,750	3,825
	4308	UNIFORMS	410	150	65	150	150
	4309	HEALTH SAVINGS ACCT	0	0	6,138	5,750	5,750
	4310	ACWA MEDICAL INSURANCE	131,209	147,700	149,598	147,700	157,425
	4311	LIFE INSURANCE	1,808	2,050	2,085	2,050	2,000
	4312	LONG TERM DISABILITY, MGMT	3,209	3,325	6,202	3,325	3,250
	4313	AFLAC FEE DISTRICT PAID	109	100	86	100	100
	4314	LONG TERM DISABILITY, UNION	744	900	1,484	900	775
	4315	CP CLASSIC EMPLER CONTRIB	103,114	107,200	95,211	107,200	91,400
	4325	CALPERS PEPRA	2,747	8,200	9,346	8,200	11,500
	4330	ER CONT HSA ADMIN	0	0	37	45	100
	4405	CONTRACTUAL SERVICES	473,091	220,000	198,414	197,000	392,000
	4420	MAPPING	133	2,500	628	2,500	2,500
	4475	LEGAL-SPECIAL PROJECTS	76,173	10,000	152,879	160,000	10,000
	4480	LEGAL-REGULAR	2,717	3,000	5,464	3,000	3,000
	4610	GASOLINE	5,596	5,300	3,745	5,300	5,300
	4810	POSTAGE EXPENSES	33	175	26	175	175
	4820	OFFICE SUPPLIES	7,788	6,050	6,998	6,050	8,050
	4830	SUBSCRIPTIONS EXPENSE	0	100	37	100	100
	4930	ADS/LEGAL NOTICES	260	125	159	200	125
	6027	OFFICE EQUIPMENT REPAIR	954	1,000	608	1,000	1,000
	6030	SERVICE CONTRACTS	2,198	1,100	2,232	1,100	1,100
	6042	GROUNDS & MAINTENANCE	6	100	0	100	100
	6050	WELLS	11,023	120,000	34,555	1,500	60,000
	6071	SHOP SUPPLIES	814	500	915	500	500
	6075	SAFETY EQUIPMENT/PHYSICALS	1,559	1,050	1,278	1,050	1,500

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>AB</u> <u>2018</u> <u>Budget</u>
6200 TRAVEL/MEETINGS/EDUCATION	18,080	15,000	13,757	15,000	15,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,563	1,800	846	1,800	1,800
6310 TELEPHONE	196	550	435	500	500
6520 SUPPLIES	122	625	217	625	625
6650 REGULATORY OPERATING PERMITS	26,053	50,000	-14,502	40,000	40,000
7001 WATERLINE, ALOHA	27,424	60,000	291	60,000	0
7005 KELLER BOOSTER STATION REHAB	0	0	0	75,000	75,000
7011 WATERLINE REPL, SADDLE/KELLER	1,995	0	0	0	0
7013 2014 METERS PROJECT	829,968	0	0	0	0
7019 WATERLINE, PONDEROSA, REPL	20,517	600,000	10,994	600,000	600,000
7020 WATERLINE, MARLETTE, REPL	18,454	60,000	0	60,000	750,000
7021 UPPER MONTGOMERY WTR SYS IMPRV	0	100,000	0	100,000	100,000
7022 KELLER-HVNLY WTR SYS IMPRVS	55,489	611,000	148,561	350,000	700,000
7028 AUTOMATED METER INFRASTRUCTURE	0	0	0	250,000	50,000
7029 2017 HYDRANTS 4"	0	0	819	0	0
8359 EROSION CONTROL PROJECTS	0	100,000	0	100,000	50,000
8539 REPL LARGE WATER METERS	154,904	40,000	62,643	169,733	0
8560 FIRE HYDRANTS, 6" LINES	734,482	383,000	242,645	383,000	0
8660 METERS PHASE II	1,085,942	0	1,044,080	1,014,058	0
8661 PAVING XMAS VALLEY TANK RD	0	90,000	0	45,000	45,000
8662 EROSION CONTROL SIERRA TRACT	98,236	180,000	6,645	180,000	0
8664 DAVID LN BOOSTER STATION	0	0	0	75,000	75,000
8745 BMP PROJECTS	96	10,000	0	10,000	10,000
8759 CALTRANS RELOCATES	0	50,000	3,615	50,000	30,000
8760 METERS PHASE 3	49,223	1,500,000	9,443	1,500,000	2,720,000
8761 HYDRANTS 4" LINES	95,386	560,000	290,309	290,171	0
8762 H ST ZONE IMPROVEMENTS	0	100,000	0	100,000	100,000
8763 SCADA UPGRADES	0	40,000	277	40,000	100,000
8764 WELL SITE PURCHASE	0	300,000	0	0	0
8770 REPLACE COPIER	0	16,000	13,770	13,770	0
8771 REPL SOFTWARE, HYDROLOGY	0	6,000	5,843	6,000	0
8859 METERS PHASE IV	0	0	0	0	1,500,000
8860 2017 HYRANTS LRG METER REPL	0	0	10,538	250,000	550,000
8861 2018 HYDRANTS PROJECT	0	0	0	0	250,000
8862 FLAGPOLE TANK REHAB	0	0	858	200,000	200,000

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b><u>Object / Description</u></b>	<b><u>2016 Actual</u></b>	<b><u>2017 Budget</u></b>	<b><u>2017 Actual</u></b>	<b><u>2017 Estimated</u></b>	<b><u>AB 2018 Budget</u></b>
<b>Total for:</b>					
<b>ENGINEERING</b>	<u>4,891,200</u>	<u>6,464,225</u>	<u>3,370,910</u>	<u>7,575,427</u>	<u>9,672,350</u>

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b>Object / Description</b>		<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2017 Estimated</b>	<b>AB 2018 Budget</b>
Dept.: 2037	INFORMATION TECHNOLOGY					
4101	REGULAR SALARIES/WAGES	151,765	185,975	132,264	185,975	179,050
4102	WAGES OVERTIME	1,494	2,000	2,122	2,000	1,000
4103	WAGES DOUBLETIME	90	0	83	100	100
4110	MOVING EXPENSE REIMB	0	0	537	536	0
4301	F.I.C.A. TAXES	11,499	14,325	9,690	14,325	13,800
4302	DENTAL SELF INSURED	2,836	3,575	2,675	3,575	3,425
4303	UNEMPLOYMENT INSURANCE	0	0	621	0	0
4304	VISION	493	575	436	575	575
4305	RETIREMENT HEALTH SAVINGS ACCT	2,236	2,700	2,022	2,700	2,600
4306	WORKER'S COMPENSATION	682	800	541	800	850
4309	HEALTH SAVINGS ACCT	0	0	1,843	1,850	1,850
4310	ACWA MEDICAL INSURANCE	39,126	47,800	33,950	47,800	41,150
4311	LIFE INSURANCE	389	475	359	475	450
4312	LONG TERM DISABILITY, MGMT	243	425	676	425	375
4313	AFLAC FEE DISTRICT PAID	27	25	16	25	25
4314	LONG TERM DISABILITY, UNION	322	350	471	350	350
4315	CP CLASSIC EMPLER CONTRIB	25,013	30,025	19,967	24,800	24,800
4325	CALPERS PEPRA	0	0	654	1,900	1,900
4330	ER CONT HSA ADMIN	0	0	13	19	50
4405	CONTRACTUAL SERVICES	22,813	15,000	11,372	15,000	15,000
4810	POSTAGE EXPENSES	25	75	16	75	75
4820	OFFICE SUPPLIES	11,381	3,000	1,355	3,000	3,000
4830	SUBSCRIPTIONS EXPENSE	369	175	0	175	175
4840	DISTRICT COMPUTER SUPPLIES	30,069	45,500	37,470	35,000	47,000
4845	COMPUTER PURCHASES	13,472	19,600	16,208	19,600	18,700
4920	PRINTING	0	300	0	300	300
6030	SERVICE CONTRACTS	83,178	82,250	93,749	99,000	102,225
6075	SAFETY EQUIPMENT/PHYSICALS	0	200	79	200	200
6200	TRAVEL/MEETINGS/EDUCATION	9,103	10,650	9,923	10,650	10,650
6250	DUES/MEMBERSHIPS/CERTIFICATION	535	450	395	450	450
6310	TELEPHONE	311	300	501	550	300
6520	SUPPLIES	79	250	39	250	250
8665	REPL BACKUP DVR SERVER	9,797	0	0	0	0
8666	REPL DOMAIN CONTROLLER	8,749	0	0	0	0
8667	FIREWALL SOFTWARE/UPGRADES	13,078	0	0	0	0



## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
8668 LASERFICHE UPGRADE	6,100	0	0	0	0
8766 NETWORK EQUIP IMPROVMENTS	0	5,000	0	0	0
8767 STRATEGIC PLAN IMP/UPDT	0	20,000	15,851	20,000	0
8820 NETWORK EQUIP/IMPR	0	0	0	0	5,000
8829 BACKUP POWER WATER REUSE	0	0	0	0	5,000
8865 SOFTWARE UPGRADES	0	0	0	0	8,000
8866 SQL LICENSE, TYLER NEW WORLD	0	0	0	0	7,000
8867 WIRELESS CONTROLLER/APPS	0	0	0	0	10,000
8868 REPL SCADA HISTORIAN SERVER	0	0	0	0	10,000
8869 BACKUP POWER SERVER ROOM	0	0	0	0	6,000
<b>Total for:</b>					
<b>INFORMATION TECHNOLOGY</b>	<u>445,274</u>	<u>491,800</u>	<u>395,898</u>	<u>492,480</u>	<u>521,675</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

Dept.: 2038	<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
	CUSTOMER SERVICE					
	4101 REGULAR SALARIES/WAGES	413,141	488,525	409,127	488,525	489,825
	4102 WAGES OVERTIME	4,498	4,700	5,609	4,700	4,875
	4110 MOVING EXPENSE REIMB	0	0	587	586	0
	4301 F.I.C.A. TAXES	33,624	37,625	33,078	37,625	37,850
	4302 DENTAL SELF INSURED	9,019	11,575	10,860	11,575	11,100
	4304 VISION	1,545	1,850	1,767	1,850	1,850
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,799	8,075	7,734	8,075	8,100
	4306 WORKER'S COMPENSATION	1,972	2,400	1,762	2,400	2,250
	4308 UNIFORMS	892	800	398	800	800
	4309 HEALTH SAVINGS ACCT	0	0	3,688	3,700	3,700
	4310 ACWA MEDICAL INSURANCE	110,300	133,375	140,322	133,375	151,100
	4311 LIFE INSURANCE	1,147	1,375	1,311	1,375	1,375
	4312 LONG TERM DISABILITY, MGMT	406	425	759	425	425
	4313 AFLAC FEE DISTRICT PAID	27	25	26	25	25
	4314 LONG TERM DISABILITY, UNION	995	1,300	2,071	1,300	1,300
	4315 CP CLASSIC EMPLER CONTRIB	61,469	70,650	52,215	70,650	48,475
	4325 CALPERS PEPRA	2,770	3,350	7,671	3,350	12,000
	4330 ER CONT HSA ADMIN	0	0	29	36	75
	4405 CONTRACTUAL SERVICES	44,962	1,000	260	1,000	500
	4475 LEGAL-SPECIAL PROJECTS	5,623	1,500	3,933	2,500	1,500
	4480 LEGAL-REGULAR	7,816	2,500	1,453	2,500	2,500
	4520 MISC LIABILITY CLAIMS	9,146	5,000	1,412	5,000	5,000
	4521 CSRMA LIABILITY CLAIMS	9,098	1,000	505	1,000	1,000
	4610 GASOLINE	2,846	5,000	2,632	4,000	4,000
	4810 POSTAGE EXPENSES	15,348	20,000	13,805	20,000	20,000
	4820 OFFICE SUPPLIES	7,940	6,500	4,173	6,500	5,000
	4920 PRINTING	9,886	6,600	4,063	6,600	6,600
	4930 ADS/LEGAL NOTICES	1,031	1,000	484	1,000	1,000
	5020 EQUIPMENT RENTAL/LEASE	1,300	1,100	773	1,300	1,300
	6027 OFFICE EQUIPMENT REPAIR	0	100	0	100	100
	6030 SERVICE CONTRACTS	24,669	24,000	26,307	24,000	26,000
	6045 WATER METERS/PARTS	235,840	44,700	28,182	30,700	75,000
	6071 SHOP SUPPLIES	4,396	1,500	1,585	3,000	3,000
	6073 SMALL TOOLS	297	500	919	800	4,825
	6075 SAFETY EQUIPMENT/PHYSICALS	733	500	494	500	500

**Adopted Budget - Expense**

For Fiscal Year: 2018

<b><u>Object / Description</u></b>	<b>2016 <u>Actual</u></b>	<b>2017 <u>Budget</u></b>	<b>2017 <u>Actual</u></b>	<b>2017 <u>Estimated</u></b>	<b>AB 2018 <u>Budget</u></b>
6200 TRAVEL/MEETINGS/EDUCATION	9,280	3,500	12,055	10,000	7,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,293	1,500	815	950	950
6310 TELEPHONE	432	1,100	1,182	1,100	1,100
6520 SUPPLIES	485	750	286	750	575
6640 BAD DEBT EXPENSE	9,000	9,000	7,500	9,000	9,000
6660 WATER CONSERVATION EXPENSE	172,020	308,900	225,587	308,900	160,000
<b>Total for:</b>					
<b>CUSTOMER SERVICE</b>	<u>1,222,045</u>	<u>1,213,300</u>	<u>1,017,419</u>	<u>1,211,572</u>	<u>1,111,575</u>

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>		2016	2017	2017	2017	AB
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2018</u> <u>Budget</u>
Dept.: 2039	FINANCE					
4101	REGULAR SALARIES/WAGES	465,697	430,675	407,176	430,675	440,750
4102	WAGES OVERTIME	52,270	9,350	47,257	30,000	33,850
4103	WAGES DOUBLETIME	759	0	0	0	0
4301	F.I.C.A. TAXES	35,161	31,900	31,028	31,900	34,850
4302	DENTAL SELF INSURED	7,886	8,000	7,808	8,000	7,700
4304	VISION	1,359	1,300	1,270	1,300	1,300
4305	RETIREMENT HEALTH SAVINGS ACCT	6,857	6,525	6,445	6,525	6,575
4306	WORKER'S COMPENSATION	2,148	1,750	1,789	1,750	2,025
4308	UNIFORMS	185	250	46	250	250
4309	HEALTH SAVINGS ACCT	0	0	1,307	1,300	1,300
4310	ACWA MEDICAL INSURANCE	107,922	105,050	105,362	105,050	113,500
4311	LIFE INSURANCE	1,208	1,175	1,162	1,175	1,175
4312	LONG TERM DISABILITY, MGMT	1,349	1,375	2,537	1,375	1,375
4313	AFLAC FEE DISTRICT PAID	91	100	83	100	100
4314	LONG TERM DISABILITY, UNION	656	675	1,213	675	675
4315	CP CLASSIC EMPLER CONTRIB	72,311	69,350	66,274	69,350	72,575
4330	ER CONT HSA ADMIN	0	0	7	9	25
4405	CONTRACTUAL SERVICES	20,931	35,650	26,029	30,000	35,000
4440	ADVISORY	10,904	5,500	8,927	10,000	16,150
4470	AUDITING	33,300	30,000	17,338	29,000	29,000
4475	LEGAL-SPECIAL PROJECTS	195	2,500	4,939	9,250	6,000
4480	LEGAL-REGULAR	1,195	2,500	238	1,250	2,500
4610	GASOLINE	180	250	127	250	250
4620	DIESEL	0	50	11	50	50
4810	POSTAGE EXPENSES	59	100	67	100	100
4820	OFFICE SUPPLIES	4,463	4,850	2,184	4,850	4,850
4830	SUBSCRIPTIONS EXPENSE	748	1,375	1,778	1,900	1,900
4920	PRINTING	1,103	1,100	698	1,100	1,100
4930	ADS/LEGAL NOTICES	584	900	452	900	900
6027	OFFICE EQUIPMENT REPAIR	0	75	0	75	75
6030	SERVICE CONTRACTS	1,264	1,650	1,326	1,650	1,650
6072	JANITORIAL SUPPLIES	1,956	2,000	2,077	2,000	2,000
6074	JANITORIAL SERVICES	17,639	19,500	16,100	19,500	19,500
6075	SAFETY EQUIPMENT/PHYSICALS	87	300	0	300	300
6200	TRAVEL/MEETINGS/EDUCATION	10,719	8,000	5,949	9,000	10,000

## Adopted Budget - Expense

For Fiscal Year: 2018

<u>Object / Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2017 Estimated</u>	<u>AB 2018 Budget</u>
6230 TUITION & BOOKS REIM PROGRAM	0	0	134	300	0
6250 DUES/MEMBERSHIPS/CERTIFICATION	2,365	2,400	2,365	2,400	2,400
6520 SUPPLIES	215	500	246	500	500
6709 LOAN PRINCIPAL PAYMENTS	608,372	742,475	622,261	742,475	753,250
6710 INTEREST EXPENSE	154,690	186,725	72,098	186,725	175,525
6730 FISCAL AGENT FEES	25,563	15,450	17,530	25,575	25,575
8772 REPL CARPET ADMIN BLDG	0	34,000	0	0	0
8872 REPL CARPET ADMIN BLDG	0	0	0	0	34,000
<b>Total for:</b>					
<b>FINANCE</b>	<u>1,652,391</u>	<u>1,765,325</u>	<u>1,483,638</u>	<u>1,768,584</u>	<u>1,840,600</u>



# ADDENDUM

Rate Confirmation Resolution No. 3056-17 .....	119
Budget Adoption Resolution No. 3057-17 .....	121
Budget Adoption Resolution No. 3058-17 .....	122
Appropriations Subject to Limitations Resolution No. 3061-17 .....	123





1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

**RESOLUTION NO. 3056-17**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT  
CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES  
FOR FISCAL YEAR 2017/18**

**WHEREAS**, on June 5, 2014, the Board of Directors of the South Tahoe Public Utility District held a public hearing on proposed changes in rates and charges which were issued with a Proposition 218 notice that was mailed to all District account holders; and

**WHEREAS**, on June 5, 2014, the Board of Directors of the South Tahoe Public Utility District approved Ordinance 557-14, adopting a five-year water service charge rate schedule and a five-year sewer service charge rate schedule; and

**WHEREAS**, Ordinance 557-14 requires the District's Board of Director's confirmation of the water and sewer service charge rates in Fiscal Years 2015/16, 2016/17, 2017/18 and 2018/19; and

**WHEREAS**, on March 21, 2017, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for Fiscal Year 2017/18 with a proposed water service charge rate increase of 6.5% and a sewer service charge rate increase of 6.0% to fund the 2017/18 Capital Improvement Plan and operating budget of the Water and Sewer Enterprise Funds.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that the water and sewer service charge rates for the Fiscal Year 2017/18 included in the attached Water and Sewer Rate Schedules are confirmed, effective July 1, 2017.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution No. 3056-17 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 18<sup>th</sup> day of May 2017, by the following vote:

611

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

AYES: CEFALU, VOGELGESANG, SHEEHAN

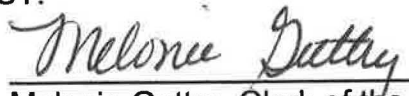
NOES: JONES

ABSENT: WALLACE



\_\_\_\_\_  
Randy Vogelgesang, Board President  
South Tahoe Public Utility District

ATTEST:



\_\_\_\_\_  
Melonie Guttry, Clerk of the Board  
South Tahoe Public Utility District

120

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

**RESOLUTION NO. 3057-17**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT  
ADOPTING THE BUDGET FOR THE WATER ENTERPRISE FUND  
FOR FISCAL YEAR 2017/18**

**WHEREAS**, on March 21, 2017, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for Fiscal Year 2017/18 with a proposed water service charge rate increase of 6.5% to fund the 2017/18 Water Capital Improvement Plan and operating budget of the Water Enterprise Fund.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that:

The attached budget in the amount of \$19,744,175 is adopted for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution No. 3057-17 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 18<sup>th</sup> day of May 2017, by the following vote:

**AYES:** CEFALU, VOGELGESANG, SHEEHAN

**NOES:** JONES

**ABSENT:** WALLACE



Randy Vogelgesang, Board President  
South Tahoe Public Utility District

**ATTEST:**



Melonie Guttry, Clerk of the Board  
South Tahoe Public Utility District

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

**RESOLUTION NO. 3058-17**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT  
ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND  
FOR FISCAL YEAR 2017/18**

**WHEREAS**, on March 21, 2017, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for Fiscal Year 2017/18 with a proposed sewer service charge rate increase of 6% to fund the 2017/18 Sewer Capital Improvement Plan and operating budget of the Sewer Enterprise Fund.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that:

The attached budget in the amount of \$25,892,275 is adopted for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution No. 3058-17 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 18<sup>th</sup> day of May 2017, by the following vote:

**AYES:** CEFALU, VOGELGESANG, SHEEHAN

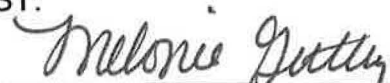
**NOES:** JONES

**ABSENT:** WALLACE



Randy Vogelgesang, Board President  
South Tahoe Public Utility District

**ATTEST:**



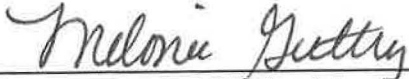
Melonie Guttry, Clerk of the Board  
South Tahoe Public Utility District





Randy Vogelgesang, Board President  
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board  
Clerk of the Board

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## Permitted Growth Rate in Appropriations for 2017-18

Appropriation Limitation 2016-17

\$69,739,168

Increase In CA Per Capita Personal Income

$$\frac{3.69 + 100}{100} = 1.0369$$

Increase In Population  
El Dorado County

$$\frac{.37 + 100}{100} = 1.0037$$

Change Ratio 1.0369 x 1.0085

x 1.0407

Appropriations Limitation for 2017-18

\$72,577,552

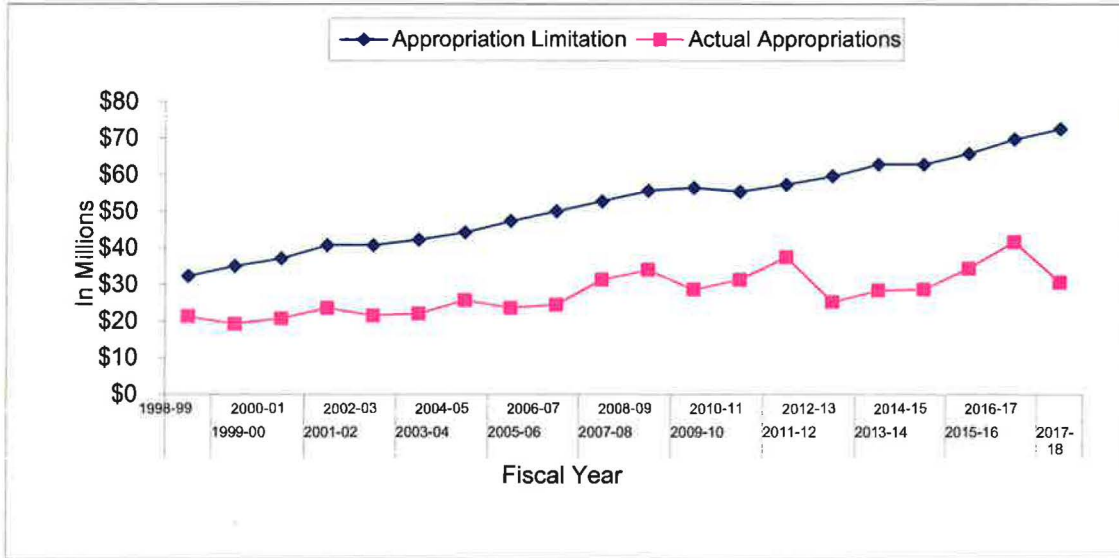
Actual Appropriations 2017-18

\$30,645,765

Limitation Exceeding Actual Appropriations 2017-18

\$41,931,787

**Historical Appropriations Limitations & Proceeds Of Taxes**



<b>2017-18 Actual Appropriations:</b>	
Cash Expenditures	\$25,892,275
Depreciation	<u>\$4,753,490</u>
Total Expenditures	<u>\$30,645,765</u>

# **ACKNOWLEDGMENTS**

*Paul Hughes*, CHIEF FINANCIAL OFFICER

*Debbie Henderson*, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

*Randy Vogelgesang*

*Duane Wallace*

FINANCE DIVISION:

*Susan Rasmussen*