



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2019 - JUNE 30, 2020

ADOPTED MAY 16, 2019





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2019 - JUNE 30, 2020

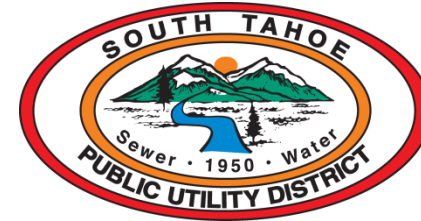
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SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2019/20 BUDGET MESSAGE

May 17, 2019



District Customers:

The South Tahoe Public Utility District submits to you the adopted Fiscal Year 2019/20 budget and long-range forecast. This budget message is meant to provide a summary of the adopted 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 2019/20 budget and long-range forecast.

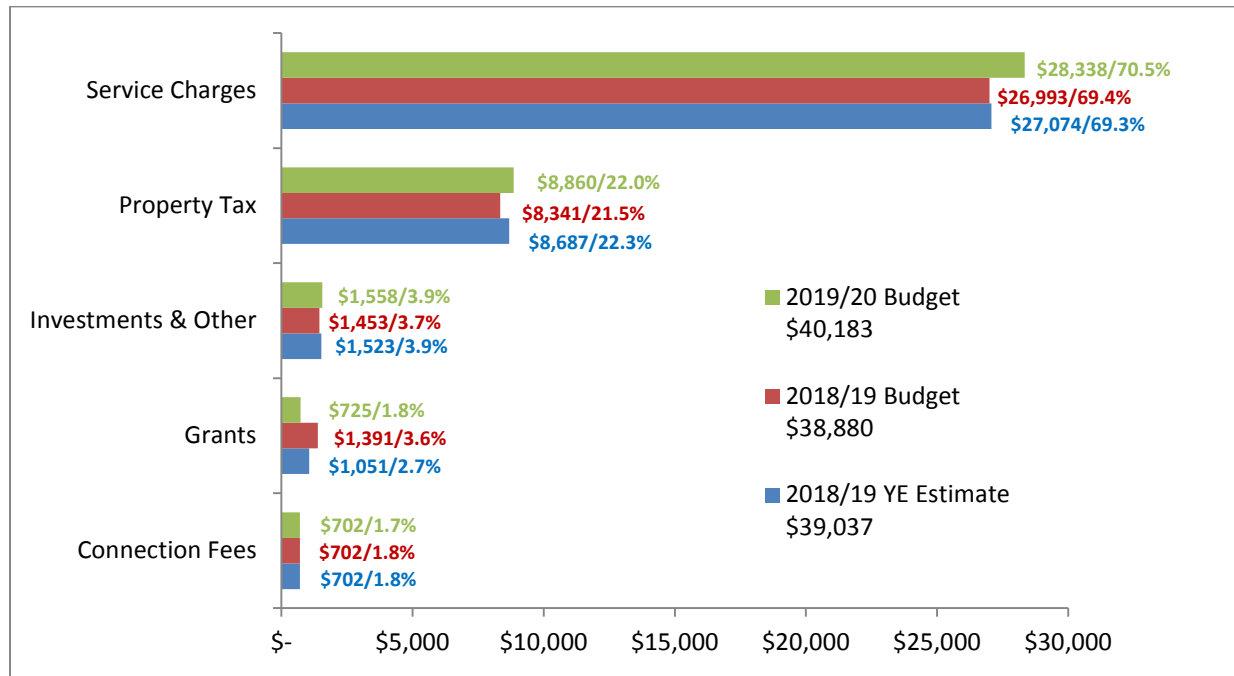
The adopted budget and long-range forecast have been developed to incorporate the recently prepared sewer data-driven and water fire flow capital improvement plans (CIP's). The total amount of the sewer and water ten-year engineering CIP's are \$81.5 million and \$70 million respectively. As you know, 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 which allowed the District to complete approximately \$50 million of capital projects. As discussed in recent Board workshops, the proposed CIP's are dependent on additional annual rate increases. In March, the District issued a Proposition 218 notice proposing annual rate increases up to 6% and 5% for water and sewer services, for the next five years. On May 16, the Board adopted rate increases for year 2019/20 of 4% and 5% for water and sewer services. For fiscal years 2021 – 2024, the Board may confirm rate increases up to the maximum issued with the Proposition 218 notice. If the Board chooses to adopt rates greater than was issued in the Proposition 218 notice, a new notice must be issued illustrating the proposed rates. If future rate increases are less than 6% and 5% for water and sewer services, staff will adjust the CIP's accordingly to account for the reduced revenues.

The adopted budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. Property values within the District boundaries continue to increase, following three years of property value declines during the recession. Due to the fact that a market correction could occur in the future, possibly impacting property values, new development and interest rates, the adopted budget and long-range forecast have been prepared with the conservative assumption of a 2% property value growth, minimal residential development, and continued low interest rates on the District investment portfolio. When the recession began approximately ten years ago, the District struggled to reduce expenditures to meet the then new revenue realities. If we stay conservative with our revenue assumptions it will be easier to address actual revenue reductions brought on by another recession.

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 not approve any additional positions to incorporate into the budget.

Fiscal Year 2019/20 Projected Revenues: Water and Sewer Combined \$40,183 (000's) Compared to FY 2019 Budget and 2019 Estimated Year End

Figure 1

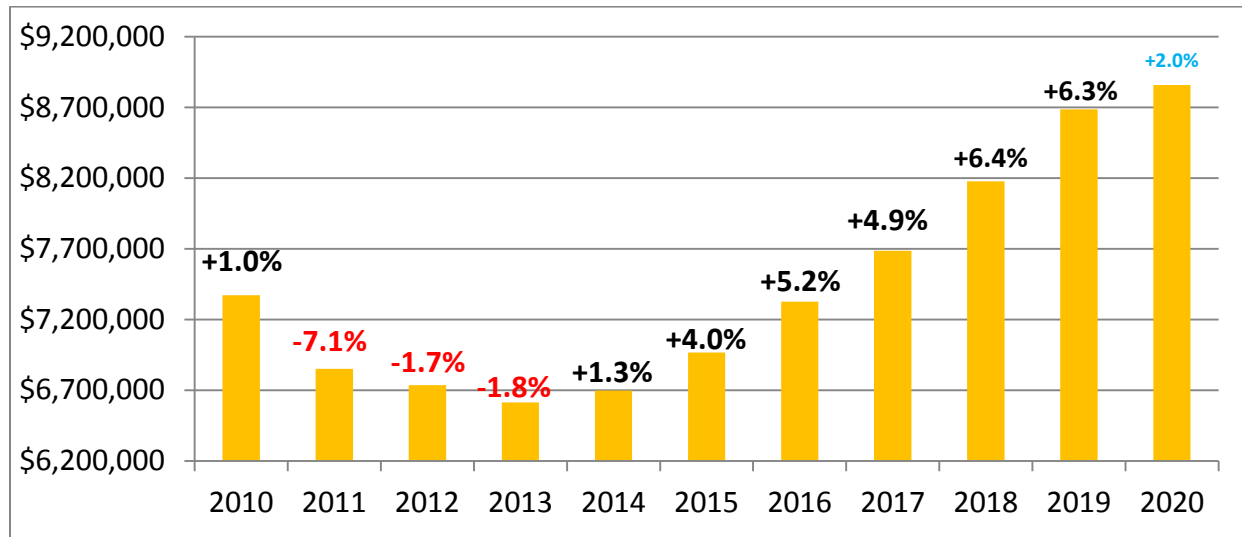


Total water and sewer revenues projected for fiscal year 2019/20 are \$40.2 million, not including expected loan receipts of \$7.6 million, and are up \$1.3 million from the current year budget. The revenue category with the largest projected increase of \$1.3 million is service charge revenue due to the 4% and 5.0% adopted 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 \$ 8.2 million, a 2% increase over the current year. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$439,000 in 2019/20, or 5.0% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied. As you can see in the graph below,

property tax receipts have been on a steady incline since 2014. The actual increase for the current year was 6.3%, but District staff are remaining conservative with a 2% projected increase for 2019/20 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.

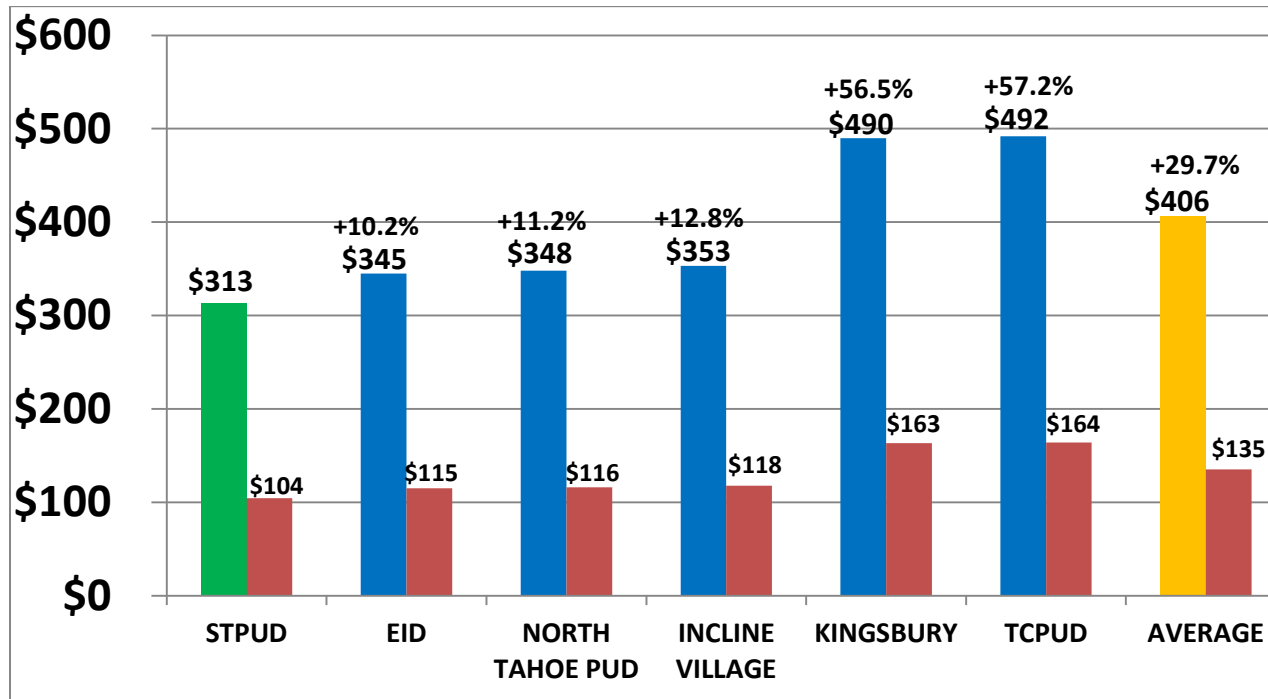
Figure 2 PROPERTY TAX REVENUE



Service Charges – Total water and sewer service charge revenue projected for 2019/20 is \$28.3 million. As mentioned above, the adopted budget has been prepared with 4% and 5.0% increases to water and sewer rates to support the Districts capital improvement plans.

Included in this budget document is a summary sheet illustrating the five-year water and sewer rates. The rates were prepared by HDR Engineering. Also included is historical rate information and comparisons with other local water and sewer providers. This page illustrates the 2019/20 average combined quarterly water and sewer bill of all comparable providers is \$406. In fiscal year 2019/20, the combined STPUD water and sewer bill for a typical residential customer will be \$312.62, much less than the average bill of the comparators today. If the Board fully implements the current five-year rate schedule, STPUD's combined quarterly bill will be \$392.93 in fiscal year 2023/24, still below the average of the comparators today. It is likely that the other comparators will continue to have rate increases which will increase the average causing the STPUD rates to be even farther below the average of the comparators. The long-range forecast is currently prepared with assumed water and sewer rate increases of 6% and 5% in years two through ten.

Figure 3 Quarterly & Monthly Combined Water & Sewer Rate Comparison Effective July 1, 2019



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 proposed fiscal year 2019/20 budget, staff has projected sewer capacity and connection charges equivalent to 35 typical residential connections and water charges equivalent to 30 typical residential connections. The difference is due to expansion projects which can require additional sewer capacity without the need for a larger water connection. 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. Although capacity charges projected for 2019/20 only represent approximately 2% of the total proposed revenue budget, they are an important revenue source to support capital projects and they represent 5.8% of the revenues specifically available 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.

The District has been participating in affordable housing meetings coordinated by various community members and groups. The meetings have included representatives from the City, County, TRPA, CTC, Prosperity Center, Realtors Association and others. In an effort to encourage

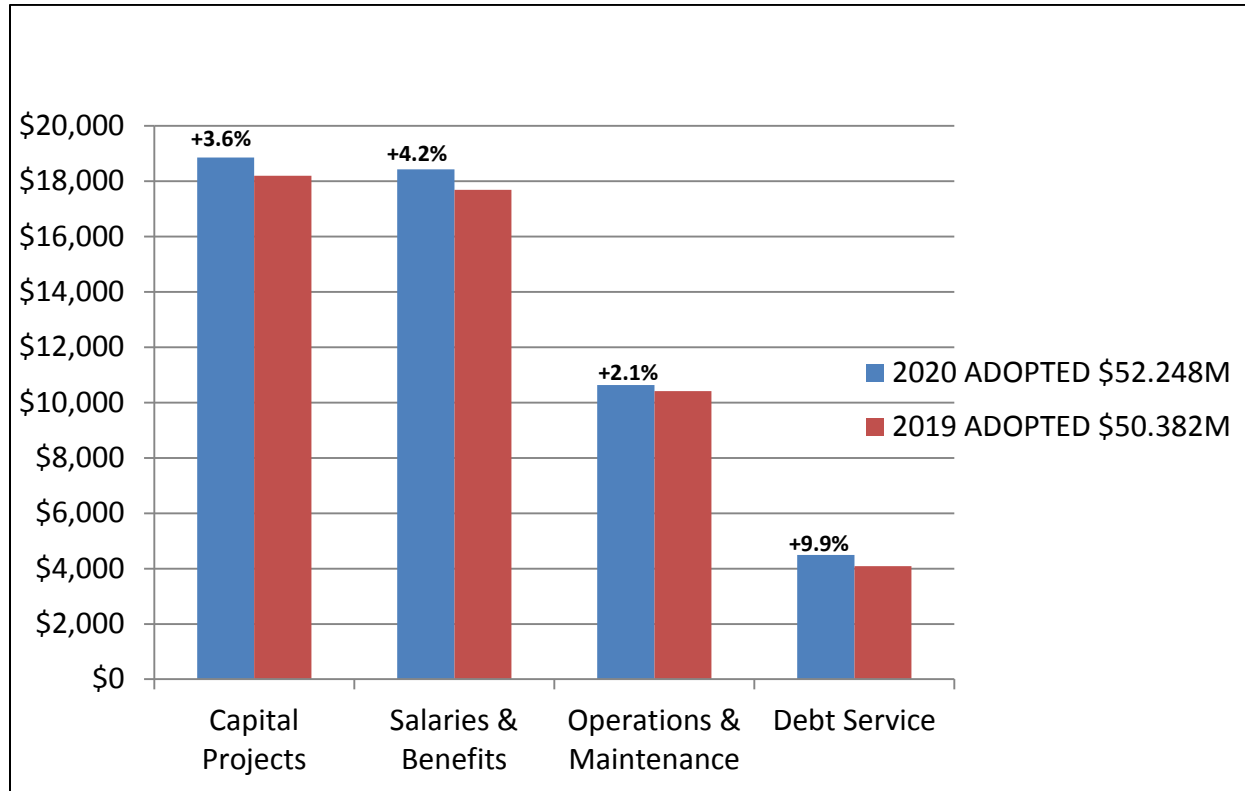
affordable housing projects, the District Board approved an ordinance allowing unused sewer units to be transferred from one parcel to another for use on affordable housing projects. The District will benefit from this ordinance by having these suspended sewer units placed back into service generating ongoing sewer service charge revenue. Recently, the District was contacted by the Sutter Capital Group who are considering a 75-unit affordable housing project adjacent to the “Crossing” near the Y. A project of this size would generate approximately \$38,000 in annual sewer service charge revenue. District staff will continue to participate in these important community discussions and will keep the Board informed on any progress or other potential projects discussed.

Investment Revenues – Projected investment earnings generated from the District’s portfolio are still well below historical averages as interest rates continue to be low, although staff has seen increases of 50 to a 100 basis points on some transactions over the last couple of years. Projected earnings for 2019/20 are \$509,000 compared to \$438,000 in the current year budget, and actual earnings of \$2.3 million in 2008. The majority of the decline since 2008 is due to low interest rates, but the exhaustion of the MTBE Fund in year 2013/14 reduced reserves by \$11 million. 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 investment 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. The long term savings of interest expense on new debt is greater than the reductions we have seen in investment revenues.

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 proposed 2019/20 budget includes \$725,000 of awarded grant funds for various projects (see “Grant Funding” in the Supplemental Information section of your binders.) This follows \$1.1 million expected to be received by current year end and \$.8 million received in 2017/18. For 2019/20, the largest portion, \$250,000, is from the State Water Resource Control Board for the South “Y” feasibility study to address PCE contamination. The El Dorado County Water Agency has committed \$160,000 to the District for various planning projects. At this time, the District expects to receive \$175,000 from the CTC for fire fuels reduction at various District facilities, and \$140,000 from other funding agencies for various projects. The District also has \$2.5 million of grant applications outstanding for additional programs and projects including three applications with FEMA for a total of \$1.7 million. Staff will notify the Board of the outcome of these applications when the awarding agencies have announced the results.

Fiscal year 2019/20 adopted expenses compared to 2018/19 adopted expenses:

Figure 4



Total water and sewer adopted expenses for fiscal year 2019/20 are \$52.2 million compared to \$50.4 million in the current year adopted budget (Figure 4). \$18.9 million or 36% is allocated to capital projects, \$18.4 million or 35% for salaries and benefits, \$10.6 million or 20% for operating and maintenance expenses, and \$4.5 million or 9% for debt service. You may recall that the fiscal year 2016/17 budget included 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 (2020/21), when the meter projects are complete and the District has been completely reimbursed through the State Revolving Fund loan. Below is discussion of the individual expense categories.

Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2019/20 are \$10.6 million; \$221,839 or 2.13% more than the current 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 majority of the one-time expenditures are contracts for studies and assessments managed by the Engineering Department. 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. Eleven years later, the adopted 2019/20 O&M budget still maintains a reduction of 5.11% while inflation has increased 16.8%. 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 2019/20 adopted budget are \$18.4 million and account for approximately 35% of the total expenditure budget. The budget is \$742,000 or 4.19% more than the current year budget due to several factors. Based on the current four-year employment contracts, on July 1, 2019 a 2.5% COLA is to be provided to all employees at a cost of approximately \$289,000. Conducting a wage survey is also a negotiated item in the employment contracts. The survey, completed by Ralph Anderson and Associates, is complete and currently illustrates the District at an average is 2.7% below the median of the comparators. Although implementation of the survey results is currently being negotiated, for budgetary purposes the cost impact of \$312,000 is included. CalPERS contribution rates for 2019/20 are also increasing creating an estimated cost increase of \$174,000. Employee turnover due to retirements are offsetting some of the cost increases due to new employees starting at, or near the bottom of the wage scale.

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 last year took action to reduce the expected rate of return on investments by .5%, from 7.5% to 7.0%. The reduction is being 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. I believe when specifically applied to the District, the estimated impacts provided by CalPERS are overstated. During the next few years as these impacts are implemented, the District will continue to see multiple retirements resulting in fewer employees in the "Classic" plan and more employees in the less expensive PEPRA plan. The CalPERS estimates do not take this change into consideration. They assume a consistently increasing "Classic" payroll every year. That will most likely not happen as current employees retire and new employees enter the PEPRA plan. It will take a few years to determine the actual impact to the District.

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. The District refinanced four outstanding borrowings creating a \$2 million savings over the remaining loan terms. For the year 2019/20, debt service is increasing by \$.4 million due to the principle and interest payments becoming due on the \$5 million wastewater treatment plant emergency generator loan.

The CIP's incorporated in the proposed budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$27.5 million, while the water fund includes \$27.1 million in assumed new borrowings. Last year the District secured a \$14 million State Revolving Fund loan to complete the remaining meter projects. Four million dollars of this loan is in the form of a grant, which reduces the principle to \$10 million. Also secured last year was a State Revolving Fund loan for three waterline replacements. There are currently two loans in process for big five pump station work and Keller/Heavenly zone improvements. The current and future 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 that are typically lower than the general 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 budgeted for fiscal year 2019/20 is \$18.8 million; \$9.1 million for sewer projects, and \$9.7 million for water projects. This amount is up \$.6 million from the current year. Projects expected to begin or finish next year include the wastewater treatment plant emergency generator, Fallen Leaf Lake sewer improvements, Apache Avenue sewer line, phase 5 meters, tank coatings, field communications upgrades, and several other miscellaneous projects. There is also a combined \$1.0 million budgeted for emergency water and sewer projects. The ten-year engineering CIP's are \$70.0 million and \$81.8 million for water and sewer projects respectively. These CIP's are dependent on the assumed 6% and 5% annual water and sewer rate increases. If the Board decides to move forward with a different rate increase approach, staff will adjust the CIP's accordingly.

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. On March 13 during the budget workshop, you will receive a presentation illustrating the information within this budget message as well as descriptions of some of the proposed capital infrastructure projects.

Paul Hughes, Chief Financial Officer

LOCAL QUARTERLY RATE COMPARISON WATER AND SEWER COMBINED

SOUTH TAHOE PUBLIC UTILITY DISTRICT	\$313.00 *
EL DORADO IRRIGATION DISTRICT	\$345.00
NORTH TAHOE PUBLIC UTILITY DISTRICT	\$348.00
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	\$353.00
TAHOE CITY PUBLIC UTILITY DISTRICT	\$492.00
KINGSBURY GENERAL IMPROVEMENT DISTRICT	\$490.00
AVERAGE	\$406.00

* STPUD's combined rate after the 2019/20 rate increase.

STPUD QUARTERLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

QUARTERLY FLAT SERVICE

	ADOPTED	AUTHORIZED - MUST BE CONFIRMED			
	4.00%	6.00%	6.00%	6.00%	6.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
WATER					
Single Dwelling Unit	\$175.17	\$189.53	\$200.90	\$212.95	\$225.73
Duplex	\$290.93	\$314.22	\$333.07	\$353.06	\$374.24
Triplex	\$395.24	\$426.88	\$452.46	\$479.64	\$508.42
Fourplex	\$511.33	\$552.27	\$585.40	\$620.53	\$657.76
Each additional unit	\$85.68	\$92.54	\$98.10	\$103.98	\$110.22
Business Establishment 3/4 Inch Connection	\$253.66	\$273.44	\$289.85	\$307.24	\$325.68
Business Establishment 1 Inch Connection	\$382.65	\$412.50	\$437.25	\$463.49	\$491.30

	ADOPTED	AUTHORIZED - MUST BE CONFIRMED			
	5.00%	5.00%	5.00%	5.00%	5.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
SEWER					
Quarterly Charge Per Sewer Unit					
By Customer Class					
Single Family Dwelling	\$44.46	\$46.68	\$49.02	\$51.47	\$54.04
Multi Family Residences	\$42.94	\$45.09	\$47.34	\$49.71	\$52.20
Hotels/Motels/Timeshares	\$42.21	\$44.32	\$46.54	\$48.86	\$51.31
Trailer/Mobile Home Parks & Campgrounds	\$42.16	\$44.27	\$46.49	\$48.81	\$51.25
Non-Residential	\$44.46	\$46.68	\$49.02	\$51.47	\$54.04

METERED WATER SERVICE

Quarterly Base Rate	ADOPTED	AUTHORIZED - MUST BE CONFIRMED			
	4.00%	6.00%	6.00%	6.00%	6.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
3/4 inch connection	\$138.16	\$150.35	\$159.37	\$168.93	\$179.07
1 inch connection	\$230.62	\$250.97	\$266.03	\$281.99	\$298.91
1 1/2 inch connection	\$459.97	\$500.56	\$530.59	\$562.42	\$596.17
2 inch connection	\$736.19	\$801.15	\$849.21	\$900.17	\$954.18
3 inch connection	\$1,381.28	\$1,503.16	\$1,593.35	\$1,688.95	\$1,790.29
4 inch connection	\$2,302.50	\$2,505.66	\$2,656.00	\$2,815.36	\$2,984.28
6 inch connection	\$4,603.52	\$5,009.72	\$5,310.30	\$5,628.92	\$5,966.66
8 inch connection	\$7,365.99	\$8,015.94	\$8,496.89	\$9,006.71	\$9,547.11
10 inch connection	\$10,589.70	\$11,524.09	\$12,215.54	\$12,948.47	\$13,725.38

Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)	ADOPTED	AUTHORIZED - MUST BE CONFIRMED			
	4.00%	6.00%	6.00%	6.00%	6.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
Single Family Tier 1	\$1.58	\$1.67	\$1.77	\$1.88	\$1.99
Single Family Tier 2	\$2.40	\$2.55	\$2.70	\$2.86	\$3.03
Multi Family	\$1.57	\$1.67	\$1.77	\$1.88	\$1.99
Commercial	\$1.62	\$1.72	\$1.82	\$1.93	\$2.04

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

Chris Cefalu, Director

Nick Exline, Director

Jim Jones, Director

MANAGERS

John Thiel, General Manager

Shannon Cotulla, Assistant Manager/Engineer

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Trevor Coolidge, Assistant Engineer

Brent Goligoski, Associate Engineer

Tim Bledsoe, Customer Service Manager

Julie Ryan, 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

Dan Arce, Laboratory Director

Jim Hilton, Land Application Manager

Jeff Lee, Manager of Plant Operations

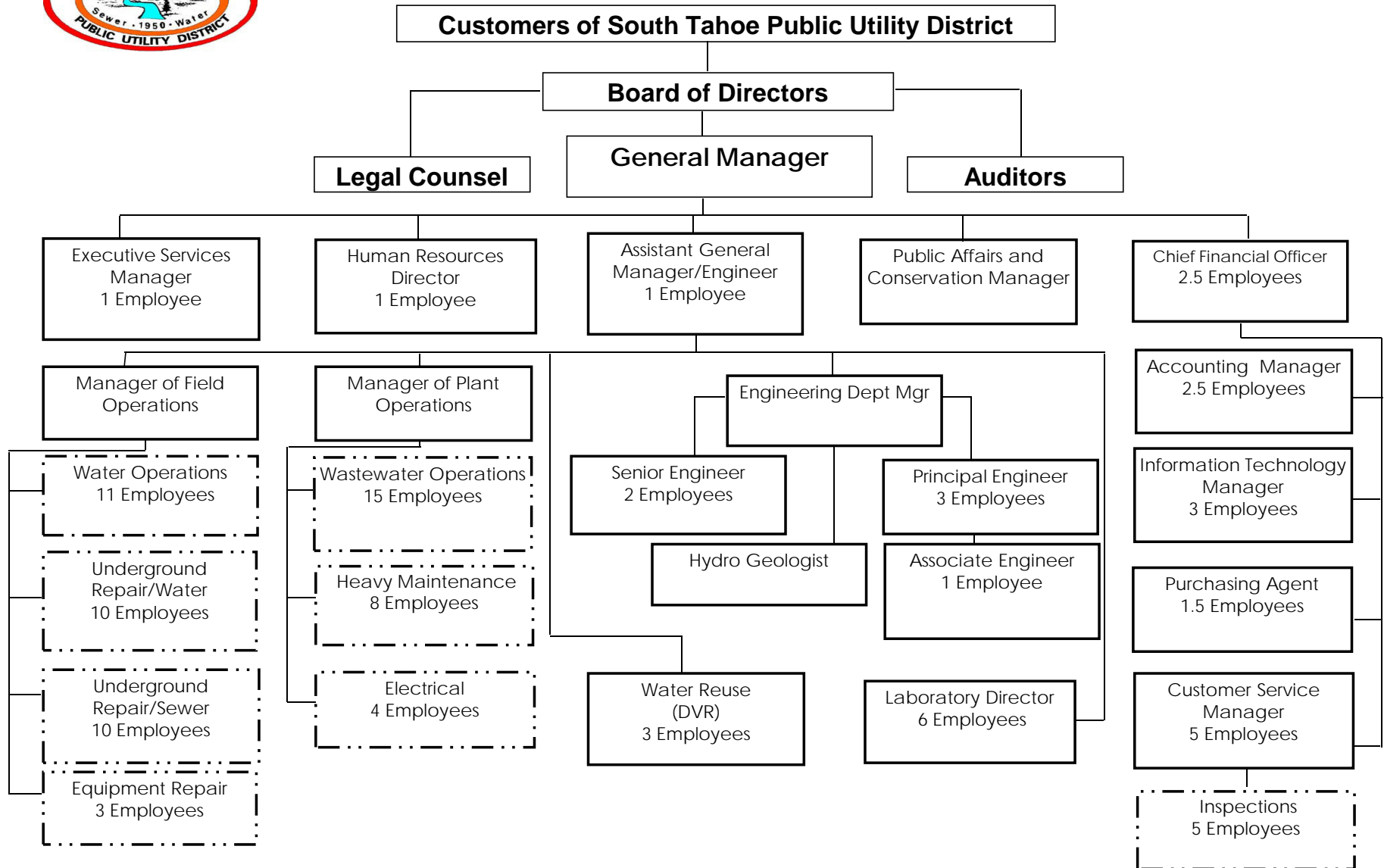
Stephen Caswell, Principal Engineer

Shelly Thomsen, Public Affairs/Water Conservation Manager

Heidi Baugh, Purchasing Agent



South Tahoe Public Utility District



Legend		
Dept-direct report to Mgr	Managers	Employee = Union Staff

DEPARTMENT/CREW DESCRIPTIONS

Sewer

Operations

1012

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, sampling, 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: 16

The Electrical/Instrumentation (E&I) Dept. is responsible for installation, programming, operation, and maintenance of the following District electrical and automation equipment in the treatment plant and 80+ field stations:

- Switchgear up to 14.4 KV
- Motor & breaker protection relays
- Electric Motors up to 1000 HP
- Standalone & networked programmable logic controllers (PLC's)
- Wonderware InTouch HMI software for plant and field automation
- Wireless telemetry system (SCADA) that includes 80+ field station remote terminal units (RTU's) and a central field interface unit (FIU)
- Variable frequency drives (VFD's)
- Reduced voltage starters (Soft Starts)
- Process transmitters for flow, pressure, temperature, level, vibration, speed, pH, turbidity, dissolved oxygen, explosive gas, and air flow
- Diamond Valley Ranch hydro-electric generator and automated pivot irrigation system

The E&I crew works closely with other departments on the design and improvement of new and existing District equipment and facilities including the treatment plant, Luther Pass Pump Station, Fallen Leaf Lake, and Diamond Valley Ranch.

The Electrical/Instrumentation Department goals for 2019/2020 are:

1. Continue to install, maintain, and troubleshoot District electrical, instrumentation, and SCADA equipment
2. Continue using a computerized maintenance program for equipment repair and preventative maintenance
3. Test and maintain District standby power generation systems
4. Continue to program and replace older remote Supervisory Control and Data Acquisition (SCADA) equipment at water tanks, pump stations, and wells with the newest version of Motorola RTU
5. Complete remote telemetry upgrades to Fallen Leaf Lake stations and bring all the field data through a central hub at Angora Tank then to the Treatment Plant over wireless Ethernet to help with communication reliability
6. Assist with the improvement of the District's remote telemetry communication upgrade using information collected from the communication study report
7. Continue to upgrade plant and field station lighting to high efficiency LED
8. Assist engineering project managers with current and future district projects including Heavenly/Keller water system improvements, Pine Valley PRV upgrade, Secondary Treatment energy study, well pump efficiency testing, and Mt. Rainer PRV controller
9. Assist with the commissioning and testing of the new Plant Standby Generator and utility switch gear

Number of employees: 4

Sewer

Heavy Maintenance

1016

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

Underground Repair

1022

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 2019/2020 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

2024

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 2019/2020, 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.

Number of employees: 11.25

Sewer/Water

Equipment Repair

1028/2028

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

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

1. Complete the Water Meter Installation Phase 5a project.
2. Design and begin construction of the Water Meter Installation Phase 5b project.
3. Complete construction of the Treatment Plant Generator project.
4. Complete construction of the Diamond Valley Ranch Irrigation and C-Hydro project.
5. Complete construction of the Heavenly Tank Rehabilitation
6. Complete construction of private services associated with the Ponderosa and Marlette Waterline projects.
7. Ongoing adaptive management of the Upper Truckee Marsh Sewer Facilities project.
8. Complete sewer system upgrades at Fallen Leaf Lake.
9. Complete design and begin construction for Keller Tank Replacement.
10. Implement Sustainable Groundwater Master Plan as the Groundwater Management Agency.
11. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
12. Coordinate with City and County on erosion control, paving, and other infrastructure projects.
13. Continue updates to the comprehensive waterline replacement plan.
14. Continue updates to the comprehensive sewer line assessment and replacement plan.
15. Complete South Y Plume Remediation Alternatives project.
16. Begin construction of Rocky II Waterline project.
17. Complete design of Tahoe Keys and Upper Truckee Pump Station improvements.
18. Complete design and begin construction of Apache Avenue Sewer Replacement Project.
19. Complete design and begin construction of Tahoe Keys & Upper Truckee Force Main Bypass Project.
20. Complete design and begin construction of Luther Pass Tanks and Site Improvements Project.
21. Continue design of Rocky I, Bowers, Bijou, and Black Bart waterline projects.
22. Continue design of Price Road and Susquehana PRV Replacement Projects.
23. Complete construction of Rocky Point PRV Replacement Project.
24. Complete design and begin construction of Phase I Field Communication Improvements Project.
25. Complete design and begin installation of miscellaneous instrumentation and ancillary improvements including water tanks backup power and Luther Pass pump efficiency monitoring.
26. Begin design of Sewer Replacement Priority I Project.
27. Continue to assess condition of District assets with a focus on underground piping (water, sewer, treatment plant), Plant electrical, and plant structures.
28. Complete design and begin construction of Secondary Clarifier Rehabilitation.

Number of employees: 13

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.

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 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: 6

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

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 provides leadership and works with staff to make recommendations and implement the policies, decisions, vision, and mission as directed by 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; public information; 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 to the Board of Directors, the General Manager, and department managers.

Major goals for 2019/2020 for this department are:

1. Continue to provide support for the Board of Directors through frequent communication and data-drive recommendations.
2. Expand community partnerships to identify opportunities for collaboration and efficiencies.
3. Collaborate with local water and fire entities to identify roles in maintaining fire hydrants, identifying deficiencies in fire flow, recommending improvements for fire security, improving communication, and addressing impacts to insurance.
4. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
5. Continue implementing the District Staff Development Program.
6. Adjust budget and expenditures as needed in response to economic situations or special circumstances.
7. Provide leadership, set goals and objectives, and motivate staff to contribute effectively and efficiently while ensuring a customer-service oriented work environment that supports achieving the District's vision, mission, and goals.

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 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

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 (This Department also includes Accounting and Purchasing.)

The Information Technology (IT) Department provides expert, prompt and courteous hardware and software support, local and wide area network services, training, and telephone system support throughout the District and its service area 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. 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 upgraded the District's storage area network, updated phone system, 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 for 2018, provided training opportunities for in-house staff, launched an in-house forms portal to digitize standard paper forms and manual processes, supported the launch of WaterSmart (customer portal) and Sensus Analytics for the District's Advanced Meter Infrastructure, collaborated with District Engineers and contractors to develop a future field communications plan to support better data analytics to optimize pump, tank, and other field equipment and processes, assisted with the replacement, training and support of the District's new sewer camera truck software and hardware, supported field staff with remote access technologies and upgraded our network and Supervisory Control and Data Acquisition (SCADA) infrastructures in preparation of secure remote access to the SCADA application and other resources for field crews.

The goals for the 2019/2020 budget year are:

1. Continue support for integration efforts with other databases, training, and report writing with Tyler New World
2. Complete upgrade of 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 a more reliable power solution and hardware
6. Establish relationships with IT colleagues in the area
7. Continue "Food 4 Thought" training opportunities for in-house staff
8. Continue to design and develop field wide-area wireless network
9. Deploy a secure remote access technology to enable field crews to access SCADA away from the plant
10. Continue to deploy mobile technology to enable field crews
11. Provide IT Staff with training opportunities to keep their skill-set current
12. Provide technical support for the District's GIS and Asset Management systems
13. Continue to develop electronic forms and workflows to replace common paper forms
14. Continue development of automated and on-demand reports using SQL Server Reporting Services
15. Research and implement another five year, IT Strategic Plan

Number of employees: 4

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 \$15 million and \$13.2 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: 11 (This Department includes Inspections.)

Sewer/Water

Public Affairs/Water Conservation

1064/2064

The Public Affairs and Water Conservation Department is responsible for overseeing the development, management, and implementation of programs that communicate, promote, and market the District, as well as managing the District's multi-faceted water conservation program. This department is responsible for the oversight and collaboration of public affairs, community education and outreach, media relations, and represents the District at meetings and events. It also manages the water conservation program, offering a wide array of rebates and services to increase water savings in South Lake Tahoe.

Major goals in 2019/2020 for this department are:

1. Develop a strategic communication plan to identify and prioritize key messages, update outreach material for consistency, and develop metrics to evaluate success at reaching customers.
2. Utilize traditional media to inform customers and expand to include social media and targeted messaging using WaterSmart.
3. Identify opportunities to improve internal communication to improve efficiencies.
4. Build community partnerships and attend/present at community events.
5. Work with South Tahoe Environmental Education Coalition to host annual hands-on, place-based environmental education programs.
6. Implement water conservation rebates, services, and mandatory watering days to increase water efficiency throughout the District's service area.
7. Implement a data driven approach to expand the water conservation program and increase water savings.
8. Create a demonstration garden at the District with supplemental educational materials.
9. Continually anticipate and meet state mandates pertaining to water use, conservation, and internal loss.

Number of Employees: 1

Sewer/Water

Non-Crew

1080/2080

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.

COMBINED FUNDS FISCAL YEAR 2019/20 BUDGET SUMMARY

	2019/20 FORECAST	2019/20 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	5,364,323	32,178,931
REVENUES	38,032,450	2,150,300
BORROWINGS	0	3,961,125
AVAILABLE FUNDS	\$ 43,396,773	\$ 38,290,356
SALARIES	10,300,309	1,714,076
BENEFITS	5,647,490	767,762
OPERATIONS AND MAINTENANCE	9,161,625	1,466,900
CAPITAL OUTLAY	0	18,853,700
DEBT SERVICE PAYMENTS	967,000	3,369,000
TOTAL CASH OUTLAYS	\$ 26,076,424	\$ 26,171,438
BALANCE BEFORE TRANSFERS	17,320,350	12,118,917
AVAILABLE TO TRANSFER TO CAPITAL FUND	-11,763,707	11,763,707
TRANSFER TO RESERVE FUNDS	0	-9,657,300
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 5,565,694	\$ 14,225,324
RATE STABILIZATION RESERVE	\$ -	\$ 7,972,939
DEBT RESERVE	\$ -	\$ 1,684,361
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 5,565,694	\$ 23,882,624



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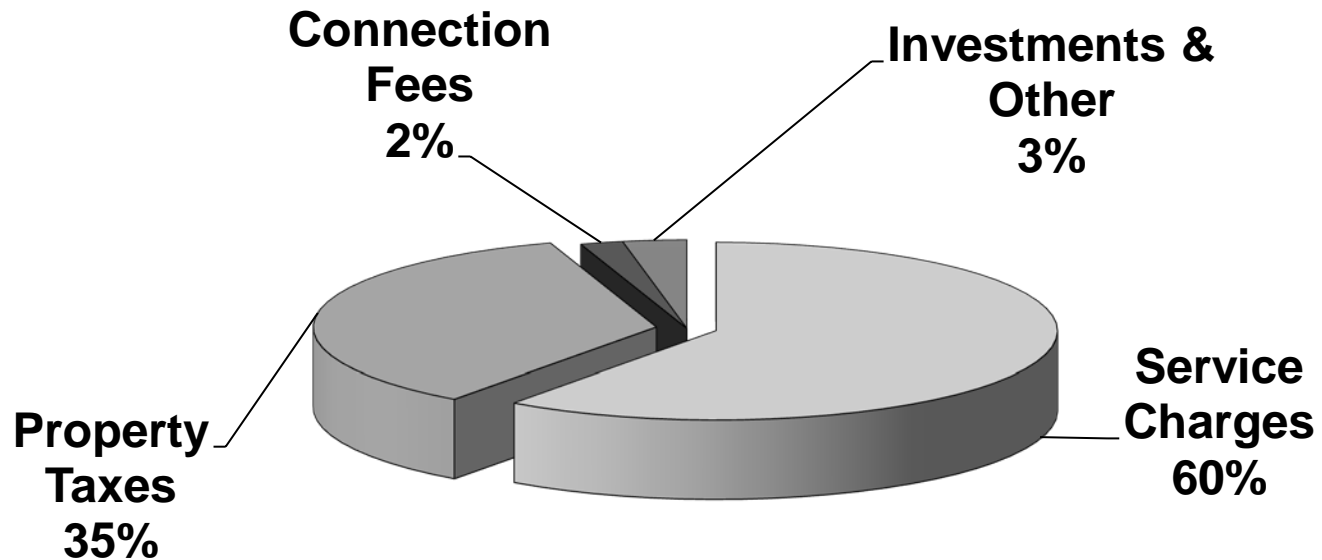
SEWER FUND

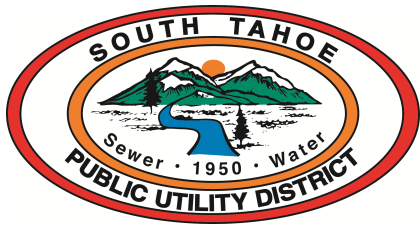
FISCAL YEAR 2019/20 BUDGET SUMMARY

	2019/20 FORECAST	2019/20 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,369,408	23,533,748
REVENUES	24,647,797	384,300
BORROWINGS	0	2,461,125
AVAILABLE FUNDS	\$ 28,017,205	\$ 26,379,173
SALARIES	6,536,509	857,038
BENEFITS	3,573,559	383,881
OPERATIONS AND MAINTENANCE	5,990,750	701,650
CAPITAL OUTLAY	0	9,131,000
DEBT SERVICE PAYMENTS	836,000	2,681,000
TOTAL CASH OUTLAYS	\$ 16,936,818	\$ 13,754,569
BALANCE BEFORE TRANSFERS	11,080,387	12,624,603
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,486,989	7,486,989
TRANSFER TO RESERVE FUNDS	0	-8,333,000
OPERATING AND CAPITAL RESERVES	\$ 3,593,398	\$ 11,778,593
RATE STABILIZATION RESERVE	\$ -	\$ 6,985,163
DEBT RESERVE	\$ -	\$ 1,347,837
LOAN TO WATER FUND	\$ -	\$ -
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 3,593,398	\$ 20,111,593

SEWER ENTERPRISE FUND

2019/20 Funding Sources





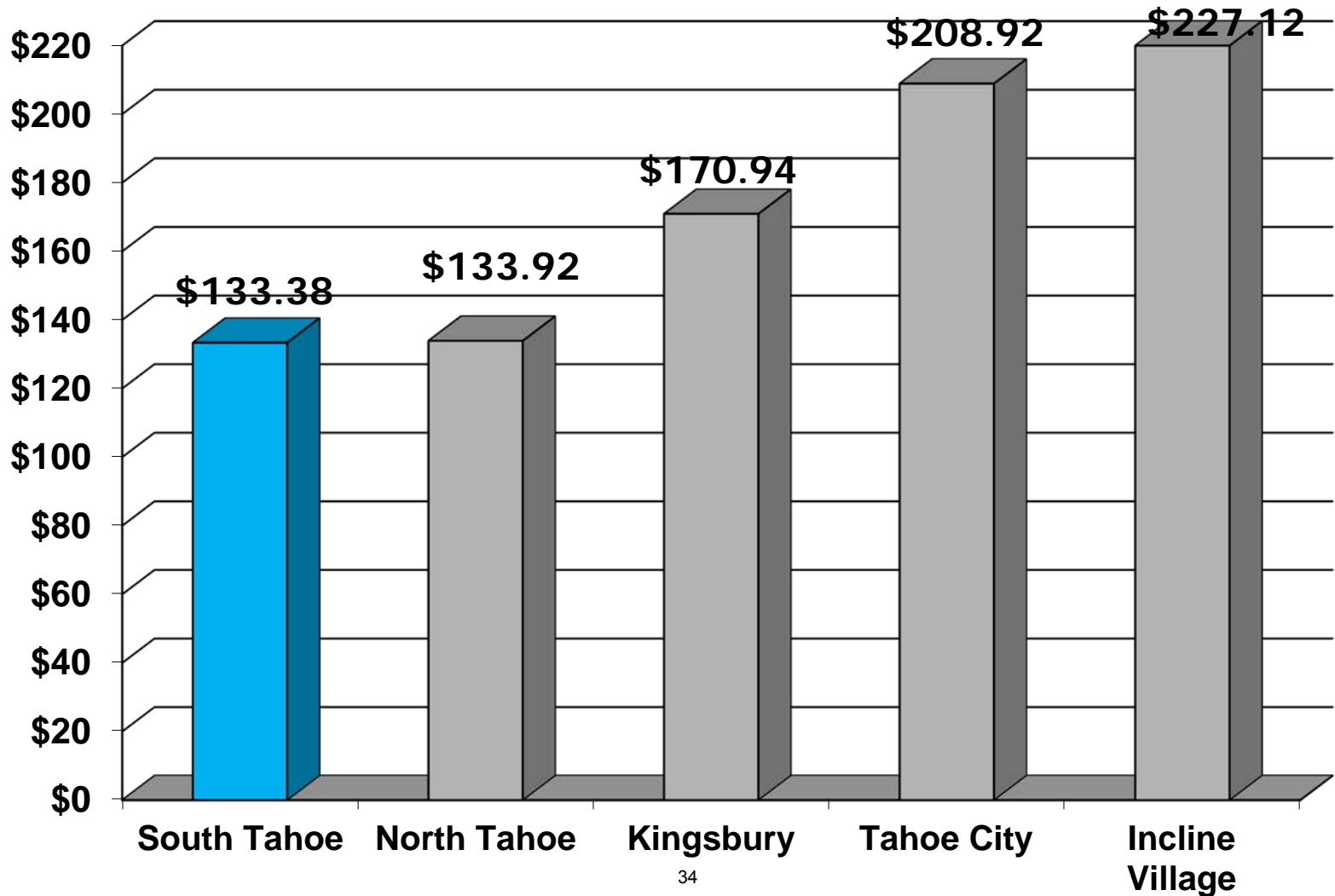
Adopted Budget - Revenue

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 80 - Non Crew								
3101	Service Charge Revenue	11,229,335.27	11,948,013.48	12,766,782.14	13,533,532.25	14,375,300.00	14,389,207.39	14,375,300.00	15,094,600.00
3104	Plant Dumping Fees	16,007.31	11,236.40	18,017.41	17,899.20	18,000.00	15,354.14	18,000.00	18,000.00
3105	Repairs	.00	587.64	.00	259.76	500.00	2,152.50	2,500.00	500.00
3107	Returned Check Charges	2,250.00	2,075.00	1,725.00	1,700.00	2,000.00	2,075.00	2,000.00	2,000.00
3301	Permit Fee Revenue	22,950.00	22,050.00	23,550.00	23,850.00	22,000.00	16,950.00	22,000.00	22,000.00
3401	Capacity Charge	1,669,477.00	1,054,760.00	1,253,073.00	1,100,225.00	384,300.00	1,145,580.00	384,300.00	384,300.00
3501	Secured Taxes	6,857,334.16	7,193,945.00	7,589,824.86	8,113,633.29	8,101,200.00	7,635,345.57	8,101,200.00	8,635,700.00
3502	Unsecured Taxes	147,086.64	147,201.22	139,059.79	136,460.77	160,000.00	137,599.92	160,000.00	145,200.00
3504	Sale of Surplus Assets	1,041.25	6,973.81	7,885.00	11,875.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(31,183.50)	29,278.59	(11,652.40)	(63,769.05)	.00	(15,999.76)	.00	.00
3510	Interest Income	311,596.97	223,533.09	289,432.62	410,840.35	370,000.00	327,504.45	370,000.00	403,000.00
3511	Fair Market Value Unrealized Gain/Loss	16,678.77	37,335.91	(130,779.44)	(138,953.75)	.00	202,047.38	.00	.00
3514	Rents and Leases	54,227.50	24,001.50	83,753.50	112,750.00	55,000.00	206,180.00	55,000.00	120,500.00
3516	Federal Aid	42,607.64	29.31	501,882.51	.00	.00	(46,680.41)	.00	.00
3518	State Aid	91,181.73	.00	125,470.63	4,508.47	.00	(11,670.10)	.00	.00
3519	State Homeowner Exemption	71,517.52	72,126.36	72,616.35	74,278.70	79,800.00	37,547.49	79,800.00	79,100.00
3523	Interest/Penalty Charges	143,112.98	116,507.51	141,136.78	166,335.88	130,000.00	108,870.76	130,000.00	59,200.00
3530	Admin Fee - New Service	600.00	600.00	.00	.00	.00	300.00	300.00	.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	.00	1,000.00	.00	.00	.00
3540	Other Miscellaneous Income	4,027.18	51,808.95	32,948.83	88,670.86	47,500.00	42,080.73	47,500.00	45,000.00
3620	Local Aid	.00	.00	41,823.53	.00	.00	.00	.00	.00
3701	Street Light Revenues	22,624.08	22,611.48	22,529.88	22,348.07	23,000.00	21,942.28	23,000.00	23,000.00
	Department 80 - Non Crew Totals	\$20,672,472.50	\$20,964,675.25	\$22,969,079.99	\$23,616,444.80	\$23,769,600.00	\$24,216,387.34	\$23,770,900.00	\$25,032,100.00

SEWER ENTERPRISE FUND

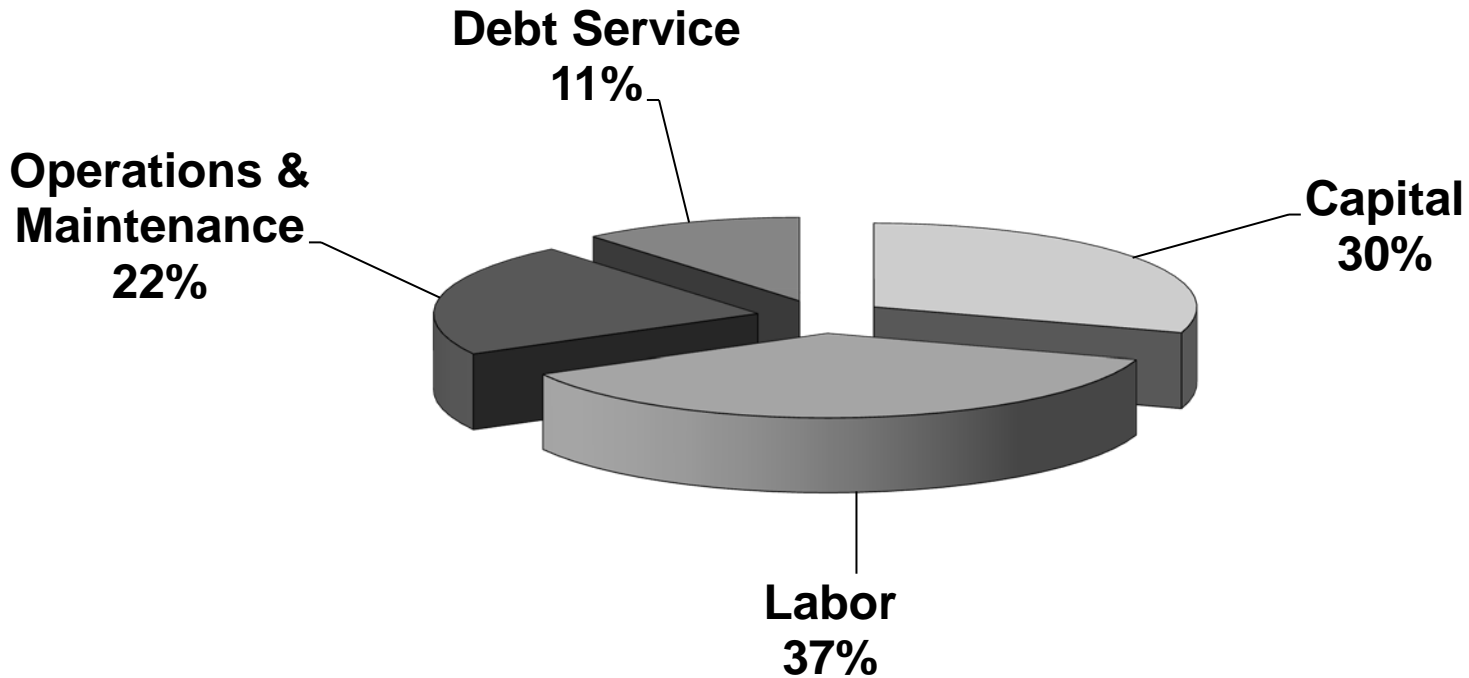
2019/20 Local Quarterly Sewer Rates



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Avg.
Sewer	0.0%	2.0%	3.0%	5.0%	0.0%	6.0%	6.0%	6.0%	6.0%	6.0%	4.0%
CPI (May to May)	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	1.70%
Typical Quarterly Sewer Bill	85.53	87.24	89.85	94.35	94.35	100.02	106.02	112.38	119.13	126.27	

SEWER ENTERPRISE FUND 2019/20 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2019/20 SEWER BUDGET

ADOPTED BUDGET

	NON-CREW	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUB AFFRS/WTR CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES		100		1,000		250	50,000			5,000	47,500	1,000	25,250	24,200	43,500	65,700	25,300	350	15,000	8,000			312,150	307,375	4,775
INSURANCE	180,000						5,000													1,500			186,500	130,000	56,500
PETROLEUM PRODUCTS			1,000	2,500	6,700	500	38,000	14,550	6,500	1,600	17,800	1,100		400				300			3,600		94,550	93,850	700
OPERATING SUPPLIES			260,800					7,500		31,500													299,800	241,600	58,200
OFFICE EXPENSES	300	625	3,100	875	600	500	1,500	700	800	2,750	800	1,950	3,450	1,300	5,350	2,550	1,475	2,250	78,550	19,300	500		129,225	109,725	19,500
PRINTING AND PUBLICATIONS												100		8,350	5,000	1,500	25	300	300	7,650			23,225	26,660	(3,435)
RENTS AND LEASES	192,000										14,700									1,050			207,750	207,750	0
REPAIRS AND MAINTENANCE	3,000	100	32,200	95,000	128,575	100	214,550	91,625	62,025	16,550	65,150	750		38,200	100	1,625	125	30,600	107,100	35,300	3,650		926,325	818,500	107,825
RESEARCH/MONITORING										24,000	15,000												39,000	39,000	0
TRAVEL/EDUC/MEMBRSHPS		4,500	21,000	4,350	7,700	1,675	12,000	5,500	2,200	8,300	6,625	5,250	30,000	19,475	2,025	4,150	4,575	1,600	11,250	3,700	1,200		157,075	155,825	1,250
UTILITIES	1,945,350		400	1,000	50		4,150	3,000			14,100								650	125	3,000		1,971,825	1,963,550	8,275
MISC EXPENSES	100	200	800	450	600	100	400	325	200	100	500	1,250	250	50	100	350	100	50	250	250	50		6,475	6,600	(125)
OTHER OPERATING EXP	673,500	142,000	213,000	20,000	12,500	50,000	5,000			4,000	293,500	4,500		1,600	27,250					15,000			1,461,850	1,344,475	117,375
NON OPERATING EXP	150,000																25,000						175,000	220,350	(45,350)
19/20 BUDGET	3,144,250	147,525	532,300	125,175	156,725	53,125	330,600	123,200	71,725	93,800	475,675	15,900	58,950	93,175	83,725	75,875	56,600	35,450	213,100	91,875	12,000	0	5,990,750	5,665,260	325,490
18/19 ADOPTED BUDGET	3,051,800	132,950	478,800	84,175	131,925	49,975	238,100	102,150	71,825	91,300	462,500	15,550	65,650	97,150	117,375	100,500	53,825	25,575	191,800	87,375	11,800	3,160	5,665,260		
INCREASE/(DECREASE)	92,450	14,575	53,500	41,000	24,800	3,150	92,500	21,050	(100)	2,500	13,175	350	(6,700)	(3,975)	(33,650)	(24,625)	2,775	9,875	21,300	4,500	200	(3,160)	325,490		

SUMMARY OF SALARIES AND BENEFITS

2019/20 SEWER BUDGET

ADOPTED BUDGET

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMP CREW	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	150,659	1,470,805	182,902	477,073	70,000	838,049	465,854	124,122	222,756	350,634	189,683	12,000	115,756	47,463	176,415	183,634	87,049	199,537	237,366	169,268	0	5,771,024	5,739,877	31,147
NEW POSITIONS																						0	0	0
SUB-TOTAL	150,659	1,470,805	182,902	477,073	70,000	838,049	465,854	124,122	222,756	350,634	189,683	12,000	115,756	47,463	176,415	183,634	87,049	199,537	237,366	169,268	0	5,771,024	5,739,877	31,147
COST OF LIVING ADJ	3,766	36,770	4,573	11,927	1,750	20,951	11,646	3,103	5,569	8,766	4,742	0	2,894	1,187	4,410	4,591	2,176	4,988	5,934	4,232	0	143,976	114,563	
TOTAL REGULAR	154,425	1,507,575	187,475	489,000	71,750	859,000	477,500	127,225	228,325	359,400	194,425	12,000	118,650	48,650	180,825	188,225	89,225	204,525	243,300	173,500	0	5,915,000	5,854,440	60,560
OVERTIME	0	77,561	3,415	9,756	0	53,659	26,341	2,927	6,341	14,634	146	0	293	0	41,463	5,854	98	4,878	1,024	7,171	0	255,561	234,387	21,174
COST OF LIVING ADJ	0	1,939	85	244	0	1,341	659	73	159	366	4	0	7	0	1,037	146	2	122	26	179	0	6,389	4,688	
TOTAL OVERTIME	0	79,500	3,500	10,000	0	55,000	27,000	3,000	6,500	15,000	150	0	300	0	42,500	6,000	100	5,000	1,050	7,350	0	261,950	239,075	22,875
DOUBLE TIME	0	36,585	341	1,463	0	488	4,878	244	2,732	1,951	0	0	0	0	0	0	0	98	0	0	0	48,780	49,093	(313)
COST OF LIVING ADJ	0	915	9	37	0	12	122	6	68	49	0	0	0	0	0	0	0	2	0	0	0	1,220	982	
TOTAL DOUBLE TIME	0	37,500	350	1,500	0	500	5,000	250	2,800	2,000	0	0	0	0	0	0	0	100	0	0	0	50,000	50,075	(75)
PART TIME/SEASONAL	0	37,650	0	21,000	0	48,450	8,350	0	1,600	100	0	0	0	0	0	0	0	0	0	0	0	117,150	55,150	62,000
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,600	(37,600)
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,800	(18,800)
PART TIME OVERTIME	0	0	0	1,000	0	50	125	0	150	0	0	0	0	0	0	0	0	0	0	0	0	1,325	450	875
DOUBLE TIME	0	0	0	500	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	0	700	200	500
GRAND TOTAL SALARIES	154,425	1,662,225	191,325	523,000	71,750	963,000	517,975	130,475	239,575	376,500	194,575	12,000	118,950	48,650	223,325	194,225	89,325	209,625	244,350	180,850	0	6,346,125	6,255,790	90,335
19/20 BUDGETED BENEFITS	75,925	923,975	112,350	294,400	34,325	548,100	294,250	78,750	110,100	154,500	84,850	68,625	63,900	29,725	93,725	109,675	55,575	107,575	134,350	94,800	0	3,469,475	3,426,650	42,825
TOTAL SALARIES AND BENEFITS	230,350	2,586,200	303,675	817,400	106,075	1,511,100	812,225	209,225	349,675	531,000	279,425	80,625	182,850	78,375	317,050	303,900	144,900	317,200	378,700	275,650	0	9,815,600	9,682,440	133,160
18/19 BUDGETED	221,750	2,637,950	279,100	945,475	96,925	1,243,650	878,350	211,550	400,075	507,375	291,075	80,640	174,625	0	292,475	287,300	153,825	290,825	362,475	260,200	66,800		9,682,440	
INCREASE/(DECREASE)	8,600	(51,750)	24,575	(128,075)	9,150	267,450	(66,125)	(2,325)	(50,400)	23,625	(11,650)	(15)	8,225	78,375	24,575	16,600	(8,925)	26,375	16,225	15,450	(66,800)	133,160		

2019/20 SEWER CAPITAL OUTLAY

ADOPTED BUDGET

DETAIL OF ENGINEERING OPERATING EXPENSES

	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	649,000	533,500	115,500
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	9,100	4,100	5,000
<u>TRAVEL/MEETINGS/ED</u>	25,300	16,300	9,000
<u>UTILITIES</u>	2,500	2,500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,375	3,375	0
TOTAL EXPENSES	701,650	572,150	129,500

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

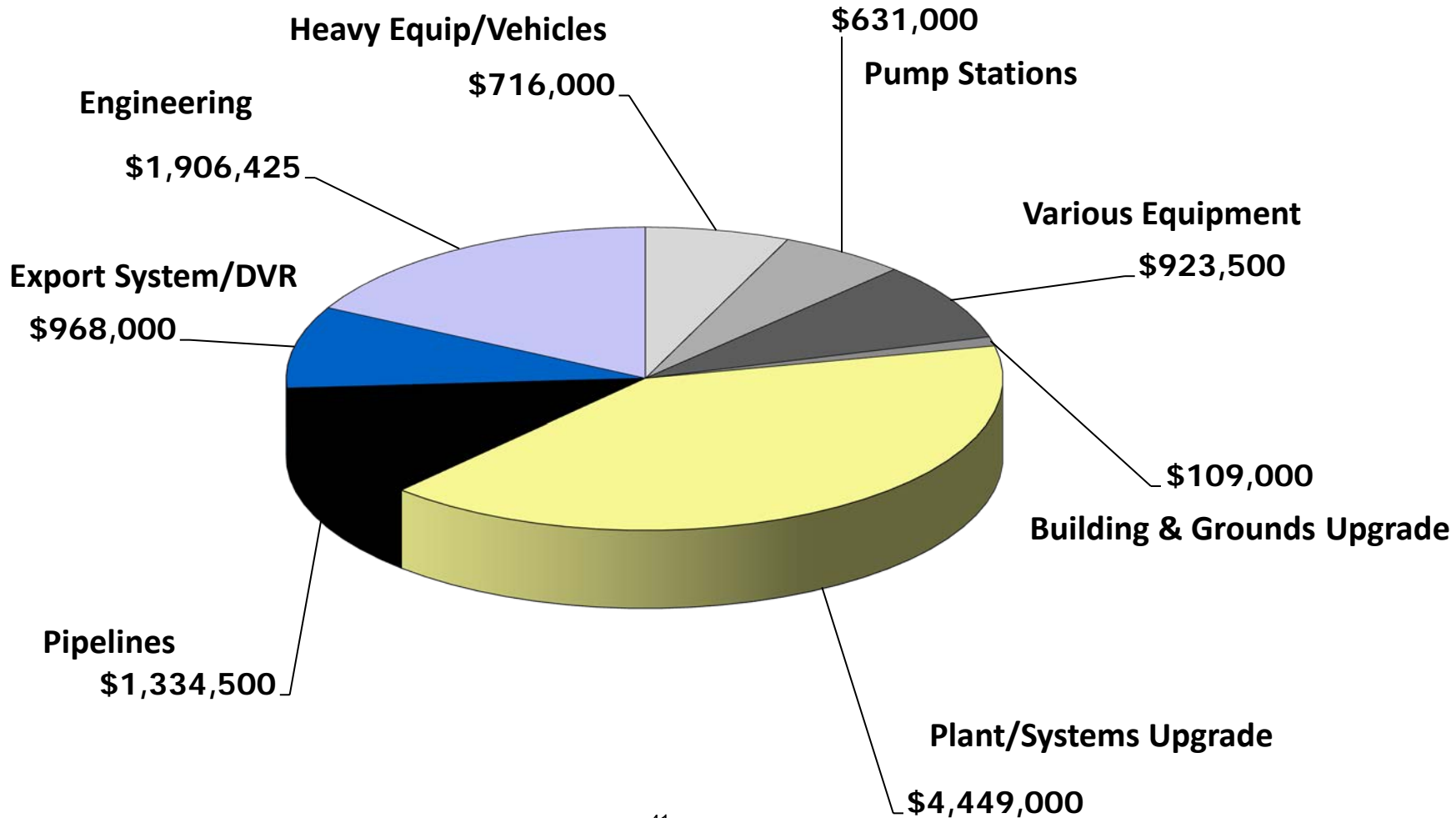
2019/20 SEWER CAPITAL OUTLAY

ADOPTED BUDGET

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	19/20 BUDGET	18/19 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	795,575	788,850	6,725
NEW POSITIONS		0	0
SUB-TOTAL	776,171	773,382	2,789
COST OF LIVING ADJ	19,404	15,468	
TOTAL REGULAR	795,575	788,850	6,725
OVERTIME	35,122	29,902	5,220
COST OF LIVING ADJ	878	598	
TOTAL OVERTIME	36,000	30,500	5,500
DOUBLE TIME	488	980	(492)
COST OF LIVING ADJ	12	20	
TOTAL DOUBLE TIME	500	1,000	(500)
PART TIME	0	0	0
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	0	0
GRAND TOTAL SALARIES	832,076	820,350	11,726
BENEFITS	372,700	351,250	21,450
TOTAL SALARIES AND BENEFITS	1,204,775	1,171,600	33,175

SEWER ENTERPRISE FUND CAPITAL PROJECTS



2019/20 SEWER CAPITAL OUTLAY

ADOPTED BUDGET

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	TOTAL	
<i>PLANT OPERATIONS</i>																								
<i>OPERATIONS</i>																								
8001	Repl Polymer Pump		20,000																					20,000
8002	Repl Aeration Basin Waterline		100,000																					100,000
8003	Aeration Basin 1 Air Flow Instruments		5,000																					5,000
8004	Chemical Storage Tank #1		20,000																					20,000
8005	Replace Hypo Pumps		50,000																					50,000
8006	RAS Line Rehab		67,000																					67,000
<i>ELECTRICAL</i>																								
8008	Plant secondary/final effluent motor rebuild			10,000																				10,000
8050	Misc motor rebuilds			65,000																				65,000
<i>HEAVY MAINTENANCE</i>																								
8018	Replace sludge auger liners				20,000																			20,000
8021	Replace server room HVAC				30,000																			30,000
8026	Replace south gate				40,000																			40,000
8027	Utility vehicle				14,000																			14,000
8028	Replace roll up door				12,000																			12,000
8029	Replace 8" #3 water PRV				7,000																			7,000
8030	New #3 water pump				20,000																			20,000
8031	Rebuild Modify Blower #2				40,000																			40,000
<i>FIELD OPERATIONS</i>																								
<i>UNDERGROUND REPAIR SEWER</i>																								
8036	Hydraulic unit roller for lay flat hose						35,000																	35,000
8037	Racks and reels for lay flat hose						55,000																	55,000
8038	40 foot storage container						10,000																	10,000
8039	Sewer line rapid assessmen tool						25,000																	25,000
8040	Easement machine backhoe attachment						10,000																	10,000
8041	Smart cover						5,500																	5,500
8043	Smart cover						5,500																	5,500
8044	Smart cover						5,500																	5,500
<i>PUMPS</i>																								
8047	LPPS #2 new pump							549,000																549,000
8048	Replace Bijou #2 pump							15,000																15,000
8049	Replace Bellevue #1 Pump							11,000																11,000
8051	Misc pump rebuilds							50,000																50,000
8052	New welder							10,000																10,000
8053	Baldwin SPS wet well repair							5,000																5,000
8055	Replace Bellevue #2 Pump							11,000																11,000
8083	Replace Trout Creek Pump #2							16,000																16,000
<i>EQUIPMENT REPAIR</i>																								
8059	New tractor water reuse								150,000															150,000
8060	Replace vehicle 36								100,000															100,000
8061	Replace vehicle 38								30,000															30,000
8062	Carbon monoxide removal system								10,000															10,000
8063	Replace generator Fallen Leaf Lake								60,000															60,000
8064	Replace truck 59								40,000															40,000
8065	Replace truck 2								40,000															40,000
8066	New utility vehicle water reuse								17,000															17,000
8067	Replace backhoe #29								120,000															120,000
8068	New 6" Godwin pump Operations								40,000															40,000
8069	New 60000# truck lift								120,000															120,000
8070	Replace vehicle 16								55,000															55,000
8071	Used grader water reuse								150,000															150,000
8072	Replace engine/transmission								7,000															7,000
8074	Replace vehicle 62								30,000															30,000

2019/20 SEWER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	TOTAL
<i>ENGINEERING</i>																							
+++	7055 Tahoe Keys Sewer PS Rehab									50,000													50,000
+++	7056 Upper Truckee Sewer PS Rehab									30,000													30,000
+++	7057 Luther Pass PS Tanks Rehab									103,000													103,000
+++	7058 LPPS Valve & Pipe Improvements									103,000													103,000
	7800 LPPS Pump Efficiency Monitoring									103,000													103,000
	7801 Sewer Pump Station Monitoring Program									167,000													167,000
	7802 LPPS Fuel Tank Roof									40,000													40,000
	8034 Airport Gravity Main Repair									309,000													309,000
	8054 Field Communication Upgrades Phase 1									95,000													95,000
	8058 Bijou PS Rehab									206,000													206,000
	8081 WWTP Emergency PS pump improvements									546,000													546,000
	8082 Forcemain Bypass Upper Truckee PS									129,000													129,000
	8084 Water reuse vault improvements									26,000													26,000
	8086 Water reuse inverted siphon									180,000													180,000
	8088 Secondary clarifier #1 rehab									90,000													90,000
	8089 Apache Ave sewer replacement									648,000													648,000
	8090 Forcemain Bypass Tahoe Keys PS									129,000													129,000
	8096 Secondary clarifier #2 rehab									90,000													90,000
	8097 Secondary clarifier #3 rehab									90,000													90,000
+++	8161 DVR Irrigation Improvements									60,000													60,000
+++	8331 Fallen Leaf Lake System									620,000													620,000
+++	8426 Upper Truckee Marsh Adaptive Management									103,000													103,000
+++	8628 SCADA Upgrades									10,000													10,000
+++	8629 Replace Treatment Plant Generator									1,800,000													1,800,000
+++	8963 Sewer System Upgrades (TBD)									500,000													500,000
	<i>Engineering Staff and Expenses</i>									1,906,425													1,906,425
<i>LAB</i>																							
	8042 Replace Discreet Analyzer																					75,000	75,000
<i>WATER REUSE</i>																							
	8078 Mine reveg																						25,000
	8079 New fencing water reuse																						25,000
<i>ADMINISTRATION</i>																							
<i>BOARD OF DIRECTORS</i>																							
<i>HUMAN RESOURCES</i>																							
	8080 Replace copier HR																					25,000	25,000
<i>FINANCE</i>																							
+++	8769 Replace ERP System																						306,000
<i>ACCOUNTING</i>																							
<i>PURCHASING</i>																							
	8022 Replace Carpet, Lab/Ops Building																					5,000	5,000
<i>INFORMATION SYSTEMS</i>																							
	8007 Water Reuse Infrastructure Upgrades																						30,000
	8009 Microsoft Office Upgrade Project																						50,000
	8010 SQL Server Database Licenses																						10,000
+++	8836 Strategic Plan Implementation																						20,000

2019/20 SEWER CAPITAL OUTLAY

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	TOTAL	
<i>CUSTOMER SERVICE</i>																								
	8000 Replace copier, customer service																				18,000		18,000	
<i>INSPECTIONS</i>																								
	8024 Replace Locating Equipment																					7,500		7,500
<i>WATER CONSERVATION</i>																								
	TOTAL CAPITAL OUTLAY 19/20	0	262,000	75,000	183,000	0	151,500	667,000	969,000	8,133,425	75,000	50,000	0	0	25,000	306,000	0	5,000	110,000	18,000	7,500	0	11,037,425	
	ESTIMATED TOTAL 18/19	0	11,208	57,942	144,430	0	106,500	657,361	60,000	8,760,718	96,392	25,909	0	5,681	0	177,000	0	0	216,270	0	7,500	0	10,326,911	
	INCREASE(DECREASE)	0	250,792	17,058	38,570	0	45,000	9,639	909,000	(627,293)	(21,392)	24,091	0	(5,681)	25,000	129,000	0	5,000	(106,270)	18,000	0	0	710,514	

+++THESE ARE BUDGETED ROLLOVERS FROM 18/19

**SEWER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2020

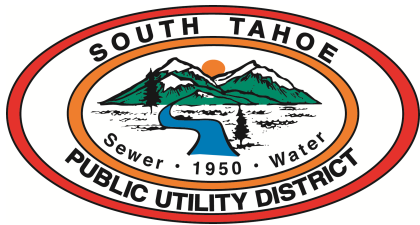
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
4101	Regular Salaries - Wages	.00	.00	.00	39,624.16	149,325.00	132,551.32	149,325.00	154,425.00
4301	FICA Taxes	.00	.00	.00	2,824.32	10,150.00	9,221.88	10,150.00	10,450.00
4302	Dental Self Insured	.00	.00	.00	518.33	1,725.00	1,707.12	1,725.00	1,725.00
4304	Vision	.00	.00	.00	70.98	300.00	283.92	300.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	571.14	2,300.00	2,541.31	2,300.00	2,700.00
4306	Workers Compensation	.00	.00	.00	587.83	600.00	1,153.45	600.00	1,325.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	2,400.00	2,400.00	2,400.00
4310	ACWA Medical Insurance	.00	.00	.00	7,462.89	29,850.00	26,849.76	24,400.00	24,150.00
4311	Life Insurance	.00	.00	.00	106.50	400.00	442.50	400.00	450.00
4312	Long Term Disability - Management	.00	.00	.00	240.06	900.00	996.84	900.00	975.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	6,692.66	26,200.00	15,523.14	26,200.00	31,400.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	17.70	25.00	50.00
4460	Special Reports	.00	.00	.00	.00	100.00	.00	100.00	100.00
4820	Office Supplies	.00	.00	.00	286.51	750.00	480.20	500.00	625.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	1,000.00	268.57	1,000.00	3,700.00
6250	Dues - Memberships - Certification	.00	.00	.00	110.00	800.00	360.00	800.00	800.00
6520	Supplies	.00	.00	.00	12.65	200.00	23.46	200.00	200.00
6650	Regulatory Operating Permits	121,170.00	123,065.16	123,211.86	116,307.78	130,000.00	134,198.49	130,000.00	142,000.00
	Department 10 - Plant Operations Totals	\$121,170.00	\$123,065.16	\$123,211.86	\$175,415.81	\$354,700.00	\$329,019.66	\$351,425.00	\$377,875.00



Adopted Budget - Expense

Budget Year 2020

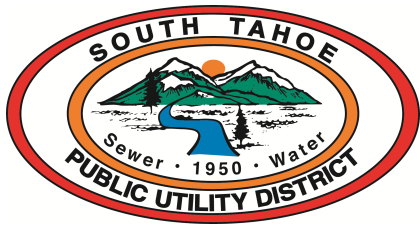
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,327,837.65	1,390,967.07	1,366,079.07	1,413,560.51	1,519,225.00	1,159,907.99	1,519,225.00	1,507,575.00
4102	Wages Overtime	77,030.98	101,788.87	95,651.50	93,332.77	111,000.00	91,572.13	111,000.00	79,500.00
4103	Wages Double Time	34,736.18	35,769.08	39,572.63	40,728.20	40,000.00	42,003.01	40,000.00	37,500.00
4201	Wages - Part Time	.00	.00	.00	.00	37,600.00	.00	37,600.00	37,650.00
4301	FICA Taxes	108,190.37	116,164.04	119,611.38	114,805.70	127,775.00	99,489.81	127,775.00	127,150.00
4302	Dental Self Insured	32,144.74	26,046.44	25,984.87	29,540.75	27,325.00	25,606.80	27,325.00	25,625.00
4304	Vision	4,542.72	4,495.40	4,613.70	4,684.68	4,550.00	4,258.80	4,550.00	4,275.00
4305	Retirement Health Savings Account	20,005.13	19,845.18	26,803.26	22,656.98	21,525.00	20,991.60	21,525.00	21,475.00
4306	Workers Compensation	21,588.54	74,717.23	61,228.63	60,213.97	65,500.00	38,959.35	65,500.00	49,000.00
4308	Uniforms	6,372.54	6,655.58	6,698.61	6,663.52	6,700.00	5,902.69	6,700.00	6,700.00
4309	Health Savings Account - ER Portion	.00	.00	6,100.00	18,500.00	18,500.00	22,000.00	18,500.00	22,000.00
4310	ACWA Medical Insurance	339,862.56	353,001.40	393,998.95	410,333.63	393,150.00	373,120.01	393,150.00	370,225.00
4311	Life Insurance	3,364.55	3,339.84	3,458.13	3,457.98	3,225.00	3,011.22	3,225.00	3,025.00
4313	AFLAC Administrative fee - ER Portion	216.00	216.00	234.00	126.00	.00	144.00	150.00	150.00
4314	Long Term Disability - Union	3,258.60	3,272.98	3,326.13	3,439.38	3,500.00	3,297.84	3,500.00	3,300.00
4315	CalPERS Classic ER Contribution	235,250.06	229,956.21	219,761.10	213,462.21	242,425.00	118,212.23	242,425.00	272,675.00
4325	CalPERS PEPPRA ER Contribution	.00	716.60	6,550.71	11,955.56	15,650.00	12,537.77	15,650.00	18,050.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	53.10	185.85	300.00	283.20	300.00	325.00
4610	Gasoline Expense	519.33	913.00	1,060.02	801.11	900.00	549.56	900.00	900.00
4620	Diesel	.00	.00	19.39	.00	100.00	572.06	100.00	100.00
4720	Polymer	136,818.72	120,811.31	76,283.83	89,217.04	100,000.00	72,839.85	100,000.00	115,000.00
4740	Carbon	.00	11,911.06	.00	10,983.12	13,000.00	.00	13,000.00	13,000.00
4755	Hypochlorite	63,308.29	89,176.05	79,817.39	73,935.40	80,000.00	97,536.78	95,000.00	114,000.00
4760	Laboratory Supplies	4,057.43	3,787.50	3,944.29	3,836.59	4,000.00	2,989.89	4,000.00	4,000.00
4770	Sodium Hydroxide	.00	6,200.02	6,185.03	6,832.97	8,000.00	7,278.37	8,000.00	9,000.00
4790	Other Supplies	83.31	.00	.00	2,801.94	100.00	4,968.72	5,000.00	5,800.00
4820	Office Supplies	2,833.20	3,752.37	2,735.07	5,446.12	3,100.00	1,546.06	3,100.00	3,100.00
6020	Headworks Equipment & Building	.00	.00	1,353.21	1,408.55	1,500.00	1,299.02	1,600.00	1,800.00
6021	Primary Equipment	616.47	1,454.21	.00	.00	1,000.00	.00	1,000.00	1,000.00
6022	Secondary Equipment	.00	1,385.85	5,879.95	42.79	2,500.00	3,002.88	2,500.00	2,500.00
6023	Filter Equipment - Building	1,280.00	269.09	.00	.00	500.00	.00	300.00	500.00
6025	Laboratory Equipment	1,956.05	3,568.95	332.82	3,005.02	3,000.00	904.04	3,000.00	3,000.00



Adopted Budget - Expense

Budget Year 2020

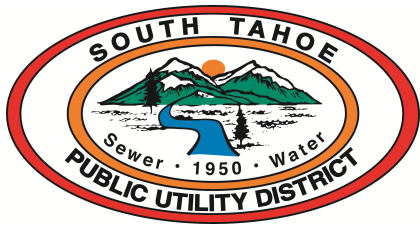
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
6030	Service Contracts	1,253.00	1,362.17	1,572.80	2,368.48	1,700.00	361.56	1,700.00	1,700.00
6040	Emergency Retention Basin	3,524.00	.00	1,328.58	.00	1,000.00	.00	1,000.00	1,000.00
6041	Buildings	991.63	560.00	89.86	400.00	1,000.00	.00	4,000.00	1,000.00
6042	Grounds & Maintenance	11,953.80	8,192.28	10,113.89	3,611.22	11,000.00	5,649.36	11,000.00	10,500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	100.00	.00	100.00	100.00
6071	Shop Supplies	2,348.16	2,927.52	2,872.51	5,272.77	2,500.00	4,051.55	2,500.00	2,500.00
6073	Small Tools	307.82	753.66	905.00	1,249.34	1,200.00	974.95	1,200.00	1,200.00
6075	Safety Equipment - Physicals	5,239.27	5,619.99	5,421.53	4,649.11	5,400.00	3,300.38	5,400.00	5,400.00
6200	Travel - Meetings - Education	6,976.53	10,329.99	14,510.56	18,491.83	16,000.00	8,336.43	14,000.00	14,000.00
6230	Tuition & Reimbursement Program	.00	3,200.00	.00	3,200.00	1,600.00	.00	1,600.00	1,600.00
6250	Dues - Memberships - Certification	6,587.00	3,724.66	4,469.35	6,603.40	5,400.00	2,097.00	5,400.00	5,400.00
6310	Telephone	387.16	466.29	393.32	442.45	400.00	410.78	400.00	400.00
6520	Supplies	10.24	833.22	188.80	926.05	800.00	501.76	800.00	800.00
6652	Biosolid Disposal Costs	196,429.56	204,568.82	224,689.30	206,986.88	210,000.00	209,213.44	210,000.00	210,000.00
6653	Biosolids Equipment - Building	2,940.73	1,621.13	5,798.56	1,502.77	3,000.00	.00	3,000.00	3,000.00
8001	Replace Polymer Pump	.00	.00	.00	.00	.00	.00	.00	20,000.00
8002	Replace Aeration Basin Waterline	.00	.00	.00	.00	.00	.00	.00	100,000.00
8003	Aeration Basin 1 Air Flow Instruments	.00	.00	.00	.00	.00	.00	.00	5,000.00
8004	Chemical Storage Tank #1	.00	.00	.00	.00	.00	.00	.00	20,000.00
8005	Replace Hypo Pumps	.00	.00	.00	.00	.00	.00	.00	50,000.00
8006	RAS Line Rehab	.00	.00	.00	.00	.00	.00	.00	67,000.00
8916	Aeration Basin 1 Air Flow Instruments	.00	.00	.00	.00	5,000.00	.00	.00	.00
8917	Chemical Storage Tank #1	.00	.00	.00	.00	20,000.00	.00	.00	.00
8922	Chemical Storage Tank #2	.00	.00	.00	.00	20,000.00	.00	.00	.00
8946	Chemical Storage Tank #5	.00	.00	.00	.00	20,000.00	.00	.00	.00
8947	Replace Polymer Pump	.00	.00	.00	.00	20,000.00	.00	.00	.00
8948	Replace Aeration Basin Waterline	.00	.00	.00	.00	100,000.00	.00	.00	.00
8949	Replace H2S Meter	.00	.00	.00	.00	12,000.00	11,207.99	11,208.00	.00
8957	Replace Chemical Storage Tank #3	.00	.00	.00	.00	20,000.00	.00	.00	.00
8973	Replace Chemical Storage Tank #4	.00	.00	.00	.00	20,000.00	.00	.00	.00
Department 12 - Operations Totals		\$2,664,822.32	\$2,854,341.06	\$2,829,690.83	\$2,901,662.64	\$3,353,750.00	\$2,460,890.88	\$3,148,908.00	\$3,380,500.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10	Sewer Fund								
	Department 14 - Electric								
4101	Regular Salaries - Wages	164,070.29	178,301.01	170,211.70	173,108.98	171,175.00	154,836.43	171,175.00	187,475.00
4102	Wages Overtime	1,692.51	2,344.55	1,738.91	3,796.31	3,000.00	4,517.68	3,000.00	3,500.00
4103	Wages Double Time	852.40	857.00	504.00	504.00	50.00	822.84	50.00	350.00
4301	FICA Taxes	15,362.57	13,942.47	14,883.29	12,567.15	13,325.00	12,482.35	13,325.00	14,625.00
4302	Dental Self Insured	4,355.57	3,294.77	3,065.67	3,664.13	3,425.00	3,424.30	3,425.00	3,425.00
4304	Vision	628.96	568.75	545.04	578.90	575.00	569.57	575.00	575.00
4305	Retirement Health Savings Account	2,658.49	2,403.90	2,303.44	2,714.06	2,700.00	2,807.12	2,700.00	2,875.00
4306	Workers Compensation	2,911.98	9,432.41	7,404.81	6,623.80	6,375.00	6,490.44	6,375.00	7,675.00
4308	Uniforms	1,056.99	865.55	875.39	975.19	875.00	1,511.23	875.00	875.00
4309	Health Savings Account - ER Portion	.00	.00	2,413.90	3,614.53	3,600.00	3,612.81	3,600.00	3,600.00
4310	ACWA Medical Insurance	48,980.56	49,027.81	49,308.52	52,204.70	51,550.00	50,865.21	51,550.00	51,275.00
4311	Life Insurance	444.99	402.41	385.63	409.58	425.00	402.91	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	18.00	9.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	487.60	441.60	423.20	441.60	450.00	.00	450.00	450.00
4315	CalPERS Classic ER Contribution	28,004.42	22,136.23	23,050.89	16,314.81	16,600.00	10,245.43	16,600.00	21,175.00
4325	CalPERS PEPRA ER Contribution	1,120.90	2,392.80	1,832.89	4,384.24	4,925.00	4,473.63	4,925.00	5,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	17.85	44.48	50.00	53.36	50.00	75.00
4405	Contractual Services	.00	.00	.00	.00	.00	.00	.00	1,000.00
4610	Gasoline Expense	1,961.09	2,415.33	1,890.07	3,211.48	2,500.00	2,234.96	2,500.00	2,500.00
4820	Office Supplies	1,025.57	392.68	1,505.67	529.10	875.00	696.28	600.00	875.00
6021	Primary Equipment	7,695.92	5,263.97	3,076.47	10,019.06	4,500.00	5,982.74	7,000.00	4,500.00
6022	Secondary Equipment	5,592.70	3,718.22	6,811.79	4,786.48	3,600.00	5,712.87	6,000.00	3,600.00
6023	Filter Equipment - Building	6,722.02	2,666.90	596.80	5,248.29	4,000.00	5,306.84	4,000.00	4,000.00
6041	Buildings	22,570.28	19,419.98	20,629.29	18,881.16	21,800.00	18,777.72	15,000.00	17,800.00
6048	Luther Pass Pump Station	.00	672.57	2,773.67	629.26	2,250.00	2,450.37	4,000.00	4,000.00
6051	Pump Stations	13,554.33	21,287.32	26,606.45	35,058.48	27,000.00	39,555.47	10,000.00	52,000.00
6056	Radio Repairs - Replacement	.00	2,457.74	.00	1,209.49	225.00	587.29	1,000.00	1,000.00
6071	Shop Supplies	2,967.13	3,967.61	6,070.58	5,611.01	3,925.00	2,530.27	3,700.00	3,900.00
6073	Small Tools	2,372.47	1,065.79	2,435.44	2,275.36	2,700.00	2,679.35	2,700.00	2,200.00
6075	Safety Equipment - Physicals	2,306.00	149.97	913.13	656.05	1,500.00	3,050.97	3,000.00	2,000.00
6200	Travel - Meetings - Education	1,151.89	2,921.82	561.36	538.38	3,600.00	378.86	2,000.00	3,600.00
6250	Dues - Memberships - Certification	1,060.00	947.33	832.00	1,050.00	950.00	463.00	950.00	750.00



Adopted Budget - Expense

Budget Year 2020

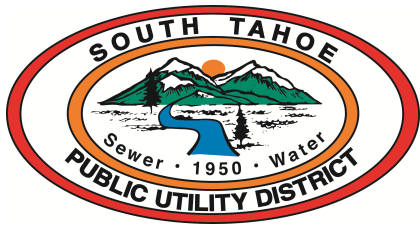
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
6310	Telephone	57.11	50.98	73.52	66.08	1,000.00	68.12	150.00	1,000.00
6520	Supplies	290.30	5.13	192.68	94.30	450.00	16.10	450.00	450.00
6653	Biosolids Equipment - Building	3,820.89	962.93	61.50	13,728.86	3,300.00	7,674.59	2,200.00	20,000.00
7555	Portable Recording Power Meter	.00	.00	.00	.00	.00	5,267.24	5,267.00	.00
8008	Plant Secondary/Final Effluent Motor Rebuild	.00	.00	.00	.00	.00	.00	.00	10,000.00
8050	Misc Motor Rebuilds	.00	.00	.00	.00	.00	.00	.00	65,000.00
8853	Redundant FIU SCADA	.00	.00	.00	.00	.00	.00	25,000.00	.00
8856	Replace SCADA RTU	.00	.00	.00	.00	.00	.00	5,204.00	.00
8857	Replace SCADA RTU	.00	.00	.00	.00	.00	.00	5,204.00	.00
8907	Conduit Bender	.00	.00	.00	.00	6,850.00	6,966.73	6,967.00	.00
8908	SPS Motor Rebuild (TBD)	.00	.00	.00	.00	10,300.00	.00	10,300.00	.00
Department 14 - Electric Totals		\$345,793.93	\$354,795.53	\$354,004.55	\$385,539.30	\$380,425.00	\$367,515.08	\$402,292.00	\$503,850.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10	Sewer Fund								
	Department 16 - Heavy Maintenance								
4101	Regular Salaries - Wages	535,687.35	524,016.36	517,129.84	478,905.60	570,950.00	404,279.68	570,950.00	489,000.00
4102	Wages Overtime	6,457.28	9,447.83	14,032.67	7,001.34	10,000.00	4,669.98	10,000.00	10,000.00
4103	Wages Double Time	984.00	1,008.00	1,008.00	789.98	200.00	1,008.00	200.00	1,500.00
4201	Wages - Part Time	.00	.00	.00	.00	18,800.00	16,837.61	18,800.00	21,000.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	.00	.00	1,000.00
4203	Wages - Part Time Double Time	.00	.00	.00	.00	.00	.00	.00	500.00
4301	FICA Taxes	39,678.82	40,702.41	37,563.41	42,189.01	45,900.00	33,995.83	45,900.00	40,000.00
4302	Dental Self Insured	13,592.84	11,124.20	10,348.65	10,656.74	11,950.00	10,242.72	11,950.00	10,250.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	184.00	.00	.00
4304	Vision	1,940.12	1,919.84	1,841.11	1,681.02	2,000.00	1,703.52	2,000.00	1,725.00
4305	Retirement Health Savings Account	8,200.00	8,114.30	7,781.50	7,885.49	9,425.00	8,396.64	9,425.00	8,600.00
4306	Workers Compensation	8,455.27	28,008.92	21,818.12	22,314.43	24,225.00	13,348.11	24,225.00	15,700.00
4308	Uniforms	4,593.85	4,801.25	4,617.86	4,068.48	4,500.00	3,822.79	4,500.00	4,500.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	1,300.00	.00	1,300.00
4310	ACWA Medical Insurance	128,324.60	131,730.00	133,889.10	118,252.92	146,600.00	120,555.72	146,600.00	121,225.00
4311	Life Insurance	1,348.92	1,335.42	1,277.07	1,154.66	1,375.00	1,169.64	1,375.00	1,175.00
4313	AFLAC Administrative fee - ER Portion	84.00	72.00	72.00	66.00	.00	72.00	75.00	75.00
4314	Long Term Disability - Union	1,491.04	1,474.48	1,393.00	1,291.52	1,550.00	1,296.72	1,550.00	1,275.00
4315	CalPERS Classic ER Contribution	88,394.30	82,085.40	84,094.53	76,961.53	98,000.00	42,123.07	98,000.00	84,050.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	1,003.84	.00	3,672.31	4,000.00	4,475.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	8.85	.00	35.40	25.00	50.00
4610	Gasoline Expense	4,426.26	3,956.91	6,199.54	7,496.69	5,000.00	5,632.33	5,000.00	5,000.00
4620	Diesel	1,088.68	387.28	1,144.66	2,042.97	1,000.00	523.40	1,000.00	1,000.00
4630	Oil & Lubricants	501.92	884.94	660.15	4,105.56	500.00	.00	700.00	700.00
4820	Office Supplies	1,256.80	1,137.73	950.67	732.83	600.00	.00	600.00	600.00
6012	Mobile Equipment	881.86	451.18	8,033.70	2,763.38	1,575.00	207.33	1,575.00	1,575.00
6021	Primary Equipment	1,540.85	15,595.80	8,319.21	19,277.89	12,000.00	12,895.61	14,000.00	12,000.00
6022	Secondary Equipment	11,826.78	14,832.90	15,350.82	22,868.12	13,000.00	26,494.05	20,000.00	15,000.00
6023	Filter Equipment - Building	4,968.89	5,730.93	1,933.83	370.29	6,000.00	4,164.10	6,000.00	6,000.00
6030	Service Contracts	.00	.00	.00	.00	6,700.00	5,350.00	6,700.00	6,700.00
6041	Buildings	21,397.32	27,520.09	22,854.80	21,639.86	16,300.00	13,862.74	16,300.00	16,300.00
6042	Grounds & Maintenance	11,462.21	13,688.97	33,265.61	13,850.71	12,500.00	26,478.02	26,445.00	33,500.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
6047	Force Main Repairs	3,135.13	2,281.11	12,807.74	347.89	15,000.00	5,740.39	15,000.00	7,500.00
6051	Pump Stations	1,193.04	293.51	802.91	87.62	500.00	263.19	500.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	20,599.43	19,394.60	28,048.72	21,854.41	18,000.00	15,543.55	12,400.00	18,000.00
6073	Small Tools	9,275.86	9,916.79	12,584.31	5,368.20	3,500.00	4,027.33	4,200.00	7,000.00
6075	Safety Equipment - Physicals	5,120.96	6,809.30	8,859.13	3,879.42	4,000.00	1,977.41	4,000.00	4,000.00
6200	Travel - Meetings - Education	8,495.93	3,216.79	2,822.56	3,627.67	5,000.00	6,649.20	7,000.00	5,000.00
6250	Dues - Memberships - Certification	2,659.00	2,291.66	2,065.00	2,471.36	2,200.00	2,902.70	2,700.00	2,700.00
6310	Telephone	10.79	.00	.00	.00	50.00	.00	50.00	50.00
6520	Supplies	.00	.00	.00	.00	500.00	.00	150.00	600.00
6653	Biosolids Equipment - Building	57,433.92	2,365.89	4,056.14	12,216.34	7,500.00	17,130.66	13,000.00	12,500.00
7558	Pipeline Repair, RAS	.00	.00	.00	.00	.00	6,204.29	6,204.00	.00
7574	Confined Space Davit Arm Unit	.00	.00	.00	.00	.00	5,341.64	5,342.00	.00
8018	Replace Sludge Auger Liners	.00	.00	.00	.00	.00	.00	.00	20,000.00
8021	Replace Server Room HVAC	.00	.00	.00	.00	.00	.00	.00	30,000.00
8026	Replace South Gate	.00	.00	.00	.00	.00	.00	.00	40,000.00
8027	Utility Vehicle	.00	.00	.00	.00	.00	.00	.00	14,000.00
8028	Replace Roll Up Door	.00	.00	.00	.00	.00	.00	.00	12,000.00
8029	Replace 8" #3 Water PRV	.00	.00	.00	.00	.00	.00	.00	7,000.00
8030	New #3 Water Pump	.00	.00	.00	.00	.00	.00	.00	20,000.00
8031	Rebuild Modify Blower #2	.00	.00	.00	.00	.00	.00	.00	40,000.00
8852	Replace Sludge Pump Bio Building	.00	.00	.00	.00	.00	.00	8,450.00	.00
8901	Replace Utility Vehicle	.00	.00	.00	.00	13,000.00	13,153.79	14,000.00	.00
8974	Replace Rollup Door	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00
8975	Rebuild Sludge Pump	.00	.00	.00	.00	8,000.00	8,433.99	8,434.00	.00
8976	Replace Sludge Auger Liners	.00	.00	.00	.00	20,000.00	.00	.00	.00
8977	Replace Server Room HVAC	.00	.00	.00	.00	30,000.00	.00	.00	.00
8978	Rebuild Secondary Clarifier Drive	.00	.00	.00	.00	55,000.00	.00	55,000.00	.00
8979	Rebuild Centrifuge	.00	.00	.00	.00	35,000.00	39,619.80	35,000.00	.00
8980	Replace South Gate	.00	.00	.00	.00	40,000.00	.00	.00	.00
Department 16 - Heavy Maintenance Totals		\$1,006,508.02	\$976,596.79	\$1,007,626.36	\$919,232.62	\$1,290,400.00	\$891,309.26	\$1,251,825.00	\$1,157,125.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 20 - Field Operations								
4101	Regular Salaries - Wages	.00	.00	.00	20,776.56	67,275.00	60,621.12	67,275.00	71,750.00
4301	FICA Taxes	.00	.00	.00	1,188.25	5,050.00	4,761.30	5,050.00	5,175.00
4302	Dental Self Insured	.00	.00	.00	261.11	850.00	852.32	850.00	875.00
4304	Vision	.00	.00	.00	35.80	150.00	141.78	150.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	255.26	100.00	1,123.50	1,125.00	1,250.00
4306	Workers Compensation	.00	.00	.00	261.82	275.00	511.09	275.00	625.00
4310	ACWA Medical Insurance	.00	.00	.00	2,800.64	11,100.00	11,300.32	11,100.00	11,125.00
4311	Life Insurance	.00	.00	.00	47.31	175.00	193.98	175.00	200.00
4312	Long Term Disability - Management	.00	.00	.00	104.60	400.00	.00	400.00	425.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	3,053.55	11,550.00	6,829.98	11,550.00	14,500.00
4480	Legal-Regular	.00	.00	.00	.00	1,000.00	.00	50.00	250.00
4610	Gasoline Expense	.00	.00	.00	.00	500.00	75.99	500.00	500.00
4820	Office Supplies	.00	.00	.00	143.28	500.00	329.74	500.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	1,500.00	141.37	1,500.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	175.00	.00	175.00	175.00
6520	Supplies	.00	.00	.00	6.32	100.00	11.75	100.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	.00	46,100.00	27,946.61	46,100.00	50,000.00
	Department 20 - Field Operations Totals	\$0.00	\$0.00	\$0.00	\$28,934.50	\$146,900.00	\$114,840.85	\$146,975.00	\$159,200.00



Adopted Budget - Expense

Budget Year 2020

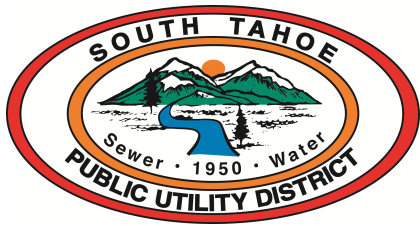
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 22 - Underground Repair - Sewer								
4101	Regular Salaries - Wages	697,094.11	705,335.64	735,046.74	683,235.02	718,600.00	694,513.44	718,600.00	859,000.00
4102	Wages Overtime	10,617.20	12,478.33	44,299.58	53,476.20	41,000.00	40,654.43	41,000.00	55,000.00
4103	Wages Double Time	1,559.28	1,585.18	1,392.00	1,655.22	1,200.00	1,923.06	1,200.00	500.00
4201	Wages - Part Time	.00	.00	25,526.50	26,033.16	30,475.00	40,609.06	30,475.00	48,450.00
4202	Wages - Part Time Overtime	.00	.00	71.46	347.78	400.00	24.42	400.00	50.00
4301	FICA Taxes	51,554.02	55,649.33	64,154.70	55,612.00	60,575.00	60,184.69	60,575.00	73,675.00
4302	Dental Self Insured	19,952.22	16,380.16	15,960.27	17,116.75	17,075.00	18,398.68	17,075.00	18,800.00
4304	Vision	2,813.84	2,827.19	2,777.78	2,702.95	2,850.00	3,059.99	2,850.00	3,125.00
4305	Retirement Health Savings Account	11,892.75	11,949.26	11,740.44	12,587.75	13,450.00	15,085.97	13,450.00	15,750.00
4306	Workers Compensation	14,315.13	38,662.79	34,816.89	33,357.38	31,550.00	22,961.80	31,550.00	28,600.00
4308	Uniforms	3,301.30	3,409.74	3,203.38	3,646.45	3,200.00	3,616.77	3,200.00	3,200.00
4309	Health Savings Account - ER Portion	.00	.00	.00	5,200.00	2,600.00	.00	.00	.00
4310	ACWA Medical Insurance	199,538.74	209,514.31	227,316.56	216,758.69	217,600.00	256,129.03	217,600.00	258,625.00
4311	Life Insurance	1,978.98	1,988.42	1,953.46	1,882.17	2,000.00	2,123.70	2,000.00	2,175.00
4314	Long Term Disability - Union	1,880.14	2,053.83	2,015.74	1,885.56	2,075.00	2,188.76	2,075.00	2,300.00
4315	CalPERS Classic ER Contribution	105,537.78	99,587.09	106,541.13	85,989.87	83,225.00	58,911.54	83,225.00	128,375.00
4325	CalPERS PEPPRA ER Contribution	2,962.16	3,252.86	3,494.84	11,546.71	15,700.00	11,038.57	15,700.00	13,475.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	41.03	75.00	.00	.00	.00
4405	Contractual Services	42,152.54	34,336.80	.00	.00	.00	.00	.00	50,000.00
4520	Miscellaneous Liability Claims	1,955.84	.00	.00	6,611.08	5,000.00	.00	10,000.00	5,000.00
4610	Gasoline Expense	11,236.83	9,678.38	11,991.64	10,428.12	12,500.00	11,483.22	13,000.00	13,000.00
4620	Diesel	35,062.61	18,388.34	22,815.34	21,988.37	25,000.00	39,223.60	25,000.00	25,000.00
4820	Office Supplies	1,512.86	1,181.55	1,299.85	1,309.18	1,500.00	34.42	1,500.00	1,500.00
6012	Mobile Equipment	.00	122.40	5.82	22.51	300.00	.00	300.00	300.00
6043	Caltrans - City - County - Improvements	8.72	3,000.00	667.90	73,618.00	15,000.00	24,000.00	15,000.00	40,000.00
6047	Force Main Repairs	.00	.00	.00	8,172.04	20,000.00	3,214.61	20,000.00	20,000.00
6052	Pipe - Covers & Manholes	56,388.79	64,422.92	67,469.32	82,799.03	68,000.00	84,317.88	80,000.00	75,000.00
6055	Infiltration & Inflow	6,072.21	2,224.40	38,407.80	30,190.82	47,000.00	49,204.95	115,000.00	60,000.00
6056	Radio Repairs - Replacement	.00	125.79	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	4,114.22	3,716.15	4,798.62	5,831.55	8,500.00	3,707.62	6,000.00	7,000.00
6073	Small Tools	1,661.56	2,065.87	821.73	2,954.46	8,000.00	963.06	4,000.00	4,000.00
6075	Safety Equipment - Physicals	6,092.00	3,630.00	7,016.55	9,193.51	6,000.00	3,924.77	7,000.00	7,000.00



Adopted Budget - Expense

Budget Year 2020

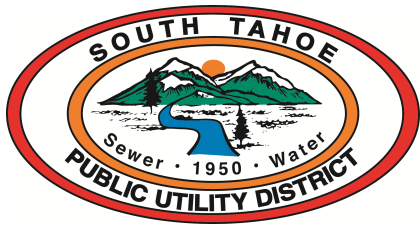
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 22 - Underground Repair - Sewer								
6083	Standby Accomodations	.00	.00	.00	.00	750.00	.00	750.00	750.00
6200	Travel - Meetings - Education	7,784.32	3,065.86	2,169.02	6,559.24	8,000.00	6,803.63	8,000.00	8,000.00
6250	Dues - Memberships - Certification	2,845.25	3,753.03	3,552.58	3,978.00	3,200.00	4,845.59	4,000.00	4,000.00
6310	Telephone	.00	88.51	851.13	2,968.02	3,300.00	3,275.86	3,500.00	4,000.00
6360	Propane	.00	28.20	50.93	55.01	150.00	56.17	150.00	150.00
6520	Supplies	.00	156.77	670.95	.00	400.00	.00	400.00	400.00
6648	Construction & Excavation Permit	.00	.00	.00	.00	5,000.00	.00	3,000.00	5,000.00
7042	Tool Cat for Portable Camera Unit	.00	.00	.00	.00	.00	.00	30,000.00	.00
7043	Portable Hydro Unit	.00	.00	.00	.00	.00	26,313.63	60,000.00	.00
7580	Sewer Main Repair, Emerald Drive	.00	.00	.00	.00	.00	5,450.00	.00	.00
8036	Hydraulic Unit Roller, Lay Flat Hose	.00	.00	.00	.00	.00	.00	.00	35,000.00
8037	Racks and Reels, Lay Flat Hose	.00	.00	.00	.00	.00	.00	.00	55,000.00
8038	40 Foot Storage Container	.00	.00	.00	.00	.00	.00	.00	10,000.00
8039	Sewer Line Rapid Assessment Tool	.00	.00	.00	.00	.00	.00	.00	25,000.00
8040	Easement Machine Backhoe Attachment	.00	.00	.00	.00	.00	.00	.00	10,000.00
8041	Smart Cover	.00	.00	.00	.00	.00	.00	.00	5,500.00
8043	Smart Cover	.00	.00	.00	.00	.00	.00	.00	5,500.00
8044	Smart Cover	.00	.00	.00	.00	.00	.00	.00	5,500.00
8801	Smart Cover	.00	.00	.00	.00	.00	.00	5,500.00	.00
8802	Smart Cover	.00	.00	.00	.00	.00	.00	5,500.00	.00
8837	Smart Cover	.00	.00	.00	.00	.00	.00	5,500.00	.00
	Department 22 - Underground Repair - Sewer Totals	\$1,301,885.40	\$1,314,659.10	\$1,442,900.65	\$1,479,753.63	\$1,481,750.00	\$1,498,242.92	\$1,664,575.00	\$1,993,200.00



Adopted Budget - Expense

Budget Year 2020

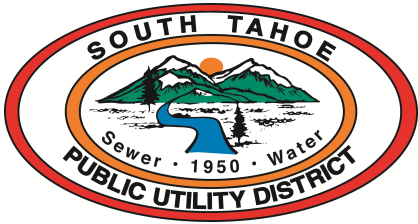
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	450,504.19	468,566.72	486,975.34	454,144.21	529,250.00	395,506.52	529,250.00	477,500.00
4102	Wages Overtime	13,215.10	19,969.41	40,584.20	26,440.01	12,000.00	26,702.17	12,000.00	27,000.00
4103	Wages Double Time	5,069.56	4,944.17	5,276.91	6,306.56	4,525.00	6,096.58	4,525.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	8,253.63	16,675.00	10,371.79	16,675.00	8,350.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	122.10	150.00	125.00
4301	FICA Taxes	36,862.38	38,390.77	43,551.92	44,726.59	43,025.00	34,155.57	43,025.00	39,625.00
4302	Dental Self Insured	11,198.56	9,135.87	9,176.01	10,406.19	10,250.00	9,229.86	10,250.00	9,400.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	1,930.50	.00	.00
4304	Vision	1,587.99	1,576.94	1,607.16	1,662.22	1,725.00	1,523.28	1,725.00	1,575.00
4305	Retirement Health Savings Account	6,711.33	7,665.14	6,792.62	7,800.37	8,075.00	7,570.70	8,075.00	7,875.00
4306	Workers Compensation	7,386.70	24,356.88	22,013.09	21,358.11	22,000.00	14,249.88	22,000.00	17,025.00
4308	Uniforms	3,064.41	3,145.78	3,058.68	3,030.60	3,000.00	4,503.65	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	1,200.83	3,053.76	3,050.00	6,180.10	3,050.00	4,900.00
4310	ACWA Medical Insurance	102,934.99	105,952.69	126,099.37	137,560.34	141,750.00	134,524.31	141,750.00	135,225.00
4311	Life Insurance	1,117.53	1,109.83	1,136.55	1,171.63	1,200.00	1,070.90	1,200.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	24.05	51.35	37.66	15.78	.00	2.75	.00	.00
4314	Long Term Disability - Union	1,223.60	1,214.40	1,204.82	1,260.00	1,325.00	.00	1,325.00	1,200.00
4315	CalPERS Classic ER Contribution	78,107.25	74,047.54	73,100.54	67,939.91	75,125.00	31,708.78	75,125.00	63,575.00
4325	CalPERS PEPR ER Contribution	.00	.00	2,266.48	4,999.27	5,325.00	7,663.58	5,325.00	9,650.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	9.90	35.82	50.00	59.46	50.00	75.00
4610	Gasoline Expense	9,025.33	7,923.97	8,346.21	10,199.30	9,500.00	7,190.58	9,500.00	9,500.00
4620	Diesel	7,641.10	878.58	9,506.97	3,555.18	4,500.00	3,264.34	4,500.00	4,500.00
4630	Oil & Lubricants	114.62	.00	.00	1,619.37	550.00	380.69	500.00	550.00
4740	Carbon	2,923.80	3,000.00	3,000.00	4,842.21	5,000.00	9,955.79	10,000.00	7,500.00
4820	Office Supplies	1,115.26	975.29	1,226.52	1,204.92	700.00	208.64	700.00	700.00
6012	Mobile Equipment	34.01	234.62	741.09	4,472.93	150.00	966.72	500.00	500.00
6041	Buildings	532.17	2,255.32	231.75	2,452.55	1,000.00	552.24	5,000.00	10,000.00
6042	Grounds & Maintenance	62.96	352.31	100.66	602.78	800.00	846.13	800.00	800.00
6048	Luther Pass Pump Station	14,640.43	3,432.65	201,410.89	9,454.11	6,300.00	12,248.62	10,000.00	10,000.00
6051	Pump Stations	60,537.68	23,955.21	52,148.31	51,040.47	44,000.00	54,907.26	45,000.00	34,000.00
6056	Radio Repairs - Replacement	148.17	86.10	.00	534.44	275.00	.00	275.00	275.00
6071	Shop Supplies	8,858.37	4,917.92	7,317.44	9,369.64	8,000.00	18,470.21	20,000.00	10,000.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
6073	Small Tools	4,570.31	5,217.23	3,964.96	5,962.64	4,050.00	6,234.87	4,050.00	6,050.00
6075	Safety Equipment - Physicals	2,261.17	7,265.63	4,701.17	7,627.50	5,000.00	7,075.17	10,000.00	10,000.00
6083	Standby Accomodations	1,795.19	1,931.38	2,942.07	6,972.99	6,000.00	10,996.72	10,000.00	10,000.00
6200	Travel - Meetings - Education	2,449.23	1,359.09	27.00	1,350.18	2,500.00	5,135.92	5,000.00	5,000.00
6250	Dues - Memberships - Certification	1,694.01	402.29	937.13	510.00	500.00	613.87	500.00	500.00
6310	Telephone	1,533.31	1,923.47	2,249.19	3,164.20	3,000.00	2,912.08	3,000.00	3,000.00
6520	Supplies	362.14	350.42	522.71	546.43	325.00	307.73	325.00	325.00
7059	Al Tahoe Sewer Pump #1, Rebuild	.00	.00	.00	.00	.00	23,860.91	.00	.00
7559	Roof Repl, Fountain Shop	.00	.00	.00	.00	.00	22,734.50	22,735.00	.00
7560	Roof Replacement, Bijou Sewer PS	.00	.00	.00	.00	.00	5,716.00	5,716.00	.00
7563	Flowmeter Repl, Ponderosa SPS	.00	.00	.00	.00	.00	4,575.49	5,000.00	.00
7564	Roof Replacement, Fountain Storeroom	.00	.00	.00	.00	.00	6,910.00	6,910.00	.00
7577	Sewer Vault Rehab, Stateline	.00	.00	.00	.00	.00	5,312.67	6,000.00	.00
8032	Davit Arm/Winch	.00	.00	.00	.00	.00	.00	.00	15,000.00
8047	LPPS #2 New Pump	.00	.00	.00	.00	.00	.00	.00	549,000.00
8048	Replace Bijou #2 Pump	.00	.00	.00	.00	.00	.00	.00	15,000.00
8049	Replace Bellevue #1 Pump	.00	.00	.00	.00	.00	.00	.00	11,000.00
8051	Misc Pump Rebuilds	.00	.00	.00	.00	.00	.00	.00	35,000.00
8052	New Welder	.00	.00	.00	.00	.00	.00	.00	10,000.00
8053	Baldwin SPS Wet Well Repair	.00	.00	.00	.00	.00	.00	.00	5,000.00
8055	Replace Bellevue #2 Pump	.00	.00	.00	.00	.00	.00	.00	11,000.00
8083	Replace Trout Creek Pump #2	.00	.00	.00	.00	.00	.00	.00	16,000.00
8704	Flowmeter - Upper Truckee PS	.00	.00	.00	.00	.00	.00	7,000.00	.00
8902	Baldwin Wet Well Repair	.00	.00	.00	.00	5,000.00	.00	.00	.00
8903	LPPS Pump #1 New	.00	.00	.00	.00	150,000.00	.00	500,000.00	.00
8904	LPPS Pump #2 Rebuild	.00	.00	.00	.00	150,000.00	.00	.00	.00
8906	Replace Tahoe Keys PS Dry Pit Pump # 1	.00	.00	.00	.00	50,000.00	76,500.01	80,000.00	.00
8919	Replace Bijou Pump #2	.00	.00	.00	.00	15,000.00	.00	.00	.00
8921	Replace Trout Creek Pump #1	.00	.00	.00	.00	16,000.00	25,908.21	16,000.00	.00
8925	Replace Bellevue Pump #1	.00	.00	.00	.00	16,000.00	.00	.00	.00
8944	Replace Bellevue Pump #2	.00	.00	.00	.00	16,000.00	.00	.00	.00
8955	Rebuild Johnson Motor #3	.00	.00	.00	.00	5,000.00	.00	8,000.00	.00



Adopted Budget - Expense

Budget Year 2020

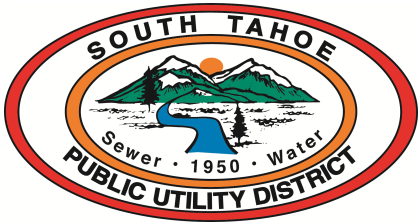
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund	Department 26 - Pumps Totals	\$839,306.90	\$826,588.97	\$1,123,466.15	\$925,646.84	\$1,403,500.00	\$1,006,957.85	\$1,675,511.00	\$1,602,425.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	95,972.52	117,383.24	111,626.61	117,980.77	127,250.00	109,604.85	127,250.00	127,225.00
4102	Wages Overtime	7,880.52	5,202.91	9,859.01	8,267.05	6,500.00	4,913.48	6,500.00	3,000.00
4103	Wages Double Time	1,404.42	792.00	576.00	828.04	500.00	576.00	500.00	250.00
4301	FICA Taxes	8,074.50	9,414.81	9,802.42	9,904.90	10,275.00	8,860.65	10,275.00	9,975.00
4302	Dental Self Insured	2,517.75	2,477.98	2,243.96	2,709.17	2,575.00	2,578.07	2,575.00	2,575.00
4304	Vision	357.17	427.70	398.94	427.75	450.00	428.80	450.00	450.00
4305	Retirement Health Savings Account	1,509.50	1,807.98	1,685.96	2,006.74	2,025.00	2,113.41	2,025.00	2,150.00
4306	Workers Compensation	1,637.18	5,700.42	5,153.01	5,133.25	5,100.00	3,945.47	5,100.00	4,550.00
4308	Uniforms	333.04	348.07	419.76	493.03	450.00	758.61	450.00	450.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	1,311.22	1,300.00	1,300.00
4310	ACWA Medical Insurance	29,109.46	36,872.36	37,972.44	41,467.86	37,675.00	37,614.72	37,675.00	35,275.00
4311	Life Insurance	252.68	302.61	280.10	296.75	300.00	297.44	300.00	300.00
4314	Long Term Disability - Union	263.79	309.84	304.35	313.68	325.00	.00	325.00	325.00
4315	CalPERS Classic ER Contribution	14,821.91	14,003.94	15,009.25	15,697.79	16,100.00	9,593.26	16,100.00	19,225.00
4325	CalPERS PEPRA ER Contribution	717.33	1,617.01	1,305.19	1,700.28	2,025.00	1,746.11	2,025.00	2,150.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	8.94	25.00	25.00
4610	Gasoline Expense	781.54	1,217.98	1,385.86	1,613.18	1,000.00	1,148.49	500.00	1,000.00
4620	Diesel	924.28	356.47	2,007.97	926.09	1,000.00	499.74	500.00	1,000.00
4630	Oil & Lubricants	2,845.58	3,242.24	4,134.12	2,812.56	4,500.00	2,726.31	4,500.00	4,500.00
4820	Office Supplies	223.39	114.31	225.03	147.11	800.00	27.18	800.00	800.00
6011	Automotive	42,705.06	49,312.65	37,481.30	56,922.37	40,625.00	45,671.61	40,000.00	40,625.00
6012	Mobile Equipment	120.43	55.83	357.45	134.26	200.00	142.32	200.00	200.00
6013	Generators	3,926.65	8,429.80	69,485.07	8,914.58	6,600.00	2,059.95	3,500.00	6,600.00
6030	Service Contracts	2,710.14	3,713.19	8,484.92	5,677.68	9,500.00	6,774.05	9,500.00	9,500.00
6071	Shop Supplies	3,909.54	3,493.17	3,973.14	6,364.42	3,000.00	7,268.74	5,500.00	3,000.00
6073	Small Tools	747.39	1,636.14	494.53	1,129.73	1,500.00	2,319.52	2,500.00	1,500.00
6075	Safety Equipment - Physicals	434.70	275.22	704.35	236.03	600.00	228.47	600.00	600.00
6200	Travel - Meetings - Education	995.23	1,277.43	280.95	3,268.66	2,000.00	959.38	2,000.00	2,000.00
6250	Dues - Memberships - Certification	100.00	221.00	.00	48.26	200.00	82.50	200.00	200.00
6520	Supplies	35.50	207.99	.00	.00	300.00	.00	200.00	200.00
8059	New Tractor Water Reuse	.00	.00	.00	.00	.00	.00	.00	150,000.00
8060	Replace Vehicle 36	.00	.00	.00	.00	.00	.00	.00	100,000.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
	Department 28 - Equipment Repair								
8061	Replace Vehicle 38	.00	.00	.00	.00	.00	.00	.00	30,000.00
8062	Carbon Monoxide Removal System	.00	.00	.00	.00	.00	.00	.00	10,000.00
8063	Replace Generator Fallen Leaf Lake	.00	.00	.00	.00	.00	.00	.00	60,000.00
8064	Replace Truck 59	.00	.00	.00	.00	.00	.00	.00	40,000.00
8065	Replace Truck 2	.00	.00	.00	.00	.00	.00	.00	40,000.00
8066	New Utility Vehicle Water Reuse	.00	.00	.00	.00	.00	.00	.00	17,000.00
8067	Replace Backhoe 29	.00	.00	.00	.00	.00	.00	.00	120,000.00
8068	New 6" Godwin Pump Operations	.00	.00	.00	.00	.00	.00	.00	40,000.00
8069	New 60,000# Truck Lift	.00	.00	.00	.00	.00	.00	.00	120,000.00
8070	Replace Vehicle 16	.00	.00	.00	.00	.00	.00	.00	55,000.00
8071	Used Grader Water Reuse	.00	.00	.00	.00	.00	.00	.00	150,000.00
8072	Replace Engine/Transmission	.00	.00	.00	.00	.00	.00	.00	7,000.00
8074	Replace Vehicle 62	.00	.00	.00	.00	.00	.00	.00	30,000.00
8911	Replace Vehicle 36	.00	.00	.00	.00	100,000.00	.00	.00	.00
8912	Replace Vehicle 66 W/Bobcat	.00	.00	.00	.00	60,000.00	.00	60,000.00	.00
8913	Replace Vehicle 38	.00	.00	.00	.00	30,000.00	.00	.00	.00
8914	Carbon Monoxide Removal System	.00	.00	.00	.00	10,000.00	.00	.00	.00
8915	Replace Generator Location TBD	.00	.00	.00	.00	60,000.00	.00	.00	.00
	Department 28 - Equipment Repair Totals	\$225,311.20	\$270,214.29	\$325,651.69	\$295,421.99	\$543,375.00	\$254,259.29	\$343,375.00	\$1,249,950.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
4101	Regular Salaries - Wages	627,416.89	818,514.62	790,379.84	839,898.55	788,850.00	638,827.12	788,850.00	795,575.00
4102	Wages Overtime	3,588.65	39,330.78	43,704.62	36,310.32	30,500.00	44,671.40	30,500.00	36,000.00
4103	Wages Double Time	.00	.00	.00	633.76	1,000.00	.00	1,000.00	500.00
4201	Wages - Part Time	504.36	3,202.93	633.60	212.63	.00	.00	.00	.00
4301	FICA Taxes	39,242.87	59,889.07	51,015.01	61,054.47	57,700.00	46,430.03	57,700.00	58,500.00
4302	Dental Self Insured	10,543.36	10,725.71	10,229.33	12,490.31	11,100.00	9,919.94	11,100.00	11,100.00
4304	Vision	1,439.82	1,844.96	1,823.83	1,978.26	1,850.00	1,649.80	1,850.00	1,850.00
4305	Retirement Health Savings Account	17,420.50	10,791.97	24,604.59	12,605.63	11,975.00	11,481.56	11,975.00	13,300.00
4306	Workers Compensation	1,036.24	5,992.46	5,679.61	2,859.53	2,800.00	6,661.25	2,800.00	8,300.00
4308	Uniforms	281.62	410.23	474.64	459.34	475.00	507.35	475.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	6,608.58	12,797.77	10,850.00	8,493.53	10,850.00	8,150.00
4310	ACWA Medical Insurance	105,098.25	138,952.81	139,239.55	153,685.43	140,200.00	132,308.47	14,200.00	153,325.00
4311	Life Insurance	1,478.20	1,938.11	1,945.52	2,147.49	2,000.00	1,846.32	2,000.00	2,025.00
4312	Long Term Disability - Management	2,482.34	3,209.14	3,377.12	3,297.23	2,925.00	.00	2,925.00	3,000.00
4313	AFLAC Administrative fee - ER Portion	101.35	124.98	94.15	40.92	.00	22.08	25.00	25.00
4314	Long Term Disability - Union	653.20	744.12	824.76	883.20	775.00	.00	775.00	775.00
4315	CalPERS Classic ER Contribution	96,335.83	105,288.10	105,309.52	97,079.54	92,825.00	45,031.05	92,825.00	87,025.00
4325	CalPERS PEPRER ER Contribution	1,272.74	6,325.48	6,767.68	12,789.84	15,625.00	14,313.60	15,625.00	24,700.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	48.39	123.73	150.00	133.47	150.00	150.00
4405	Contractual Services	77,422.16	45,448.24	90,496.73	239,728.44	508,000.00	295,117.66	445,000.00	633,000.00
4420	Mapping	.00	157.96	707.07	.00	2,500.00	54.55	1,000.00	2,500.00
4475	Legal-Special Projects	45,877.00	24,341.17	8,613.64	25,139.50	20,000.00	9,664.46	11,525.00	11,000.00
4480	Legal-Regular	2,080.00	3,971.22	8,432.54	907.50	3,000.00	10,078.01	7,000.00	2,500.00
4610	Gasoline Expense	5,169.13	5,417.82	4,663.25	4,593.46	5,300.00	3,214.91	5,300.00	5,300.00
4810	Postage Expenses	79.35	21.09	10.92	.00	175.00	2.71	175.00	175.00
4820	Office Supplies	20,262.13	4,152.93	7,645.14	5,360.35	6,050.00	4,088.41	6,050.00	6,050.00
4830	Subscription Expense	41.50	.00	37.00	38.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	.00	.00	798.72	.00	125.00	.00	125.00	125.00
6027	Office Equipment Repair	1,693.28	933.07	1,227.64	68.78	1,000.00	68.60	1,000.00	1,000.00
6030	Service Contracts	495.96	2,198.19	1,552.37	2,482.50	1,000.00	1,873.21	1,500.00	1,500.00
6042	Grounds & Maintenance	.00	156.24	81.74	.00	100.00	.00	100.00	100.00
6071	Shop Supplies	884.79	932.04	2,977.94	5,720.75	500.00	2,690.30	5,000.00	5,000.00



Adopted Budget - Expense

Budget Year 2020

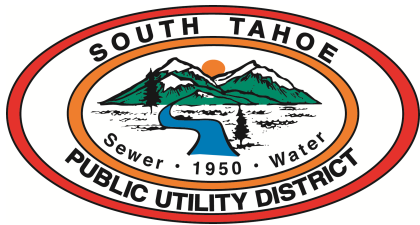
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
6075	Safety Equipment - Physicals	784.81	1,531.37	1,710.35	2,054.55	1,500.00	766.31	1,500.00	1,500.00
6200	Travel - Meetings - Education	9,896.26	11,923.55	18,926.80	12,531.50	14,500.00	9,916.53	14,500.00	14,500.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	173.20	500.00	.00
6250	Dues - Memberships - Certification	1,487.24	1,595.83	1,230.50	10,957.00	1,800.00	1,361.00	6,800.00	10,800.00
6310	Telephone	173.80	178.07	475.57	1,846.07	2,500.00	1,788.66	2,500.00	2,500.00
6520	Supplies	147.09	122.52	178.48	527.15	625.00	14,685.74	625.00	625.00
6650	Regulatory Operating Permits	44,053.72	25,504.42	25,367.50	27,710.41	3,375.00	2,060.00	3,375.00	3,375.00
7014	Tallac Creek Sewer Crossing	8,639.54	17,236.93	4,500.56	71,474.66	100,000.00	1,112.64	50,000.00	.00
7026	Breakpoint Chamber Modification	.00	11,721.58	15,474.76	158,508.40	565,500.00	543,728.67	690,000.00	.00
7032	Fallen Leaf Lake VVS #4	.00	.00	60,261.65	.00	.00	11,154.72	5,000.00	.00
7036	Fallen Leaf Lake VVS #3 Conversion	.00	.00	.00	100,981.86	.00	21,656.80	20,000.00	.00
7039	Sewer Flowmeters (21)	.00	.00	.00	180,607.61	.00	33,857.50	35,000.00	.00
7041	700 hp Pump Luther Pass Pump Station	.00	.00	.00	44.09	410,000.00	.00	500,000.00	.00
7046	Emergency Pump Station Rehab	.00	.00	.00	.00	.00	113,960.00	335,275.00	.00
7047	Fuel System Replacment	.00	.00	.00	.00	.00	48,400.00	135,000.00	.00
7054	Camel Garage Expansion	.00	.00	.00	.00	.00	418.97	70,000.00	.00
7055	Tahoe Keys Sewer PS Rehab	.00	.00	.00	.00	.00	66,064.23	250,000.00	50,000.00
7056	Upper Truckee Sewer PS Rehab	.00	.00	.00	.00	.00	32,236.08	200,000.00	30,000.00
7057	Luther Pass PS Tanks Rehab	.00	.00	.00	.00	.00	7,428.23	17,500.00	103,000.00
7058	LPPS Valve and Pipe Improvements	.00	.00	.00	.00	.00	.00	17,500.00	103,000.00
7546	FLL Sewer PS 6 Upgrade	.00	.00	.00	13,266.43	.00	.00	5,000.00	.00
7547	FLL Sewer PS 8 Upgrade	.00	.00	.00	28,998.66	.00	5,579.30	10,000.00	.00
7548	FLL Sewer PS 9 Upgrade	.00	.00	.00	16,414.62	.00	4,033.05	5,000.00	.00
7567	Dissolved Oxygen Probe	.00	.00	.00	.00	.00	29.46	5,000.00	.00
7568	Dissolved Oxygen Probe	.00	.00	.00	.00	.00	29.46	5,000.00	.00
7569	Dissolved Oxygen Probe	.00	.00	.00	.00	.00	29.46	5,000.00	.00
7570	Suspended Solids Probe	.00	.00	.00	.00	.00	7,551.18	6,493.00	.00
7571	Air Flow Meter, Aeration Basin	.00	.00	.00	.00	.00	5,372.91	5,407.00	.00
7572	Air Flow Meter, Aeration Basin	.00	.00	.00	.00	.00	5,372.91	5,407.00	.00
7573	Air Flow Meter, Aeration Basin	.00	.00	.00	.00	.00	6,904.68	6,836.00	.00
7800	LPPS Pump Efficiency Monitoring	.00	.00	.00	.00	.00	.00	.00	103,000.00
7801	Sewer Pump Station Monitoring Program	.00	.00	.00	.00	.00	.00	.00	167,000.00



Adopted Budget - Expense

Budget Year 2020

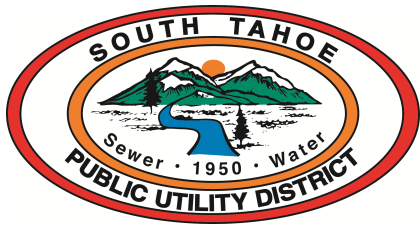
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 30 - Engineering								
7802	LPPS Fuel Tank Roof	.00	.00	.00	.00	.00	.00	.00	40,000.00
8034	Airport Gravity Main Repair	.00	.00	.00	.00	.00	.00	.00	309,000.00
8054	Field Communication Upgrades Phase 1	.00	.00	.00	.00	.00	.00	32,000.00	95,000.00
8058	Bijou PS Rehab	.00	.00	.00	.00	.00	.00	.00	206,000.00
8081	WWTP Emergency PS Pump Improvements	.00	.00	.00	.00	.00	.00	.00	546,000.00
8082	Forcemain Bypass Upper Truckee PS	.00	.00	.00	.00	.00	.00	.00	129,000.00
8084	Water Reuse Vault Improvements	.00	.00	.00	.00	.00	.00	.00	26,000.00
8086	Water Reuse Inverted Siphon	.00	.00	.00	.00	.00	.00	.00	180,000.00
8087	Water Reuse Diamond Ditch Rehab	.00	.00	.00	.00	.00	.00	.00	.00
8088	Secondary Clarifier #1 Rehab	.00	.00	.00	.00	.00	.00	.00	90,000.00
8089	Apache Ave Sewer Replacement	.00	.00	.00	.00	.00	.00	.00	648,000.00
8090	Forcemain Bypass Tahoe Keys PS	.00	.00	.00	.00	.00	.00	.00	129,000.00
8096	Secondary Clarifier #2 Rehab	.00	.00	.00	.00	.00	.00	.00	90,000.00
8097	Secondary Clarifier #3 Rehab	.00	.00	.00	.00	.00	.00	.00	90,000.00
8161	DVR Irrigation Improvements	123,294.65	4,211,595.91	3,921,457.23	748,573.10	.00	292,390.52	300,000.00	60,000.00
8330	LPPS Power/Control Upgrade	397,394.88	3,552,559.01	874,185.10	546,498.74	.00	34,954.35	100,000.00	.00
8331	Fallen Leaf Lake System	21,857.32	150.00	11,664.80	6,726.22	400,000.00	12,540.75	100,000.00	620,000.00
8426	Upper Truckee Marsh Adaptive Management	593,376.99	279,210.40	201,612.04	18,454.34	75,000.00	4,504.00	25,000.00	103,000.00
8628	SCADA Upgrades	.00	.00	15,208.47	.00	100,000.00	.00	10,000.00	10,000.00
8629	Replace Treatment Plant Generator	.00	158,626.17	357,157.26	305,728.68	3,600,000.00	2,104,716.54	3,000,000.00	1,800,000.00
8726	Forcemain Bypass Upper Truckee PS	.00	.00	.00	.00	250,000.00	.00	.00	.00
8727	Forcemain Bypass Al Tahoe	.00	.00	.00	2,468.38	350,000.00	732,509.29	1,000,000.00	.00
8728	Piping - Wastewater Treatment Plant	.00	.00	.00	.00	100,000.00	24,570.41	50,000.00	.00
8730	Sewer Replacement Projects (TBD)	.00	.00	.00	.00	.00	.00	20,000.00	.00
8827	Wet Well Improvements	.00	.00	.00	.00	50,000.00	.00	.00	.00
8828	SPS Improvements (TBD)	.00	.00	.00	323,221.07	1,000,000.00	11,035.14	160,000.00	.00
8959	Water Reuse Road Improvements	.00	.00	.00	.00	150,000.00	.00	.00	.00
8960	Water Reuse Vault Improvements	.00	.00	.00	.00	50,000.00	.00	.00	.00
8961	Blower System Improvements	.00	.00	.00	.00	100,000.00	.00	.00	.00
8962	Emergency Generator Blower	.00	.00	.00	.00	125,000.00	.00	.00	.00
8963	Sewer System Upgrades (TBD)	.00	.00	.00	.00	500,000.00	1,274.39	20,000.00	500,000.00
	Department 30 - Engineering Totals	\$2,264,007.82	\$9,566,971.20	\$6,829,416.11	\$4,112,980.77	\$9,669,250.00	\$5,453,316.87	\$8,760,718.00	\$8,133,425.00



Adopted Budget - Expense

Budget Year 2020

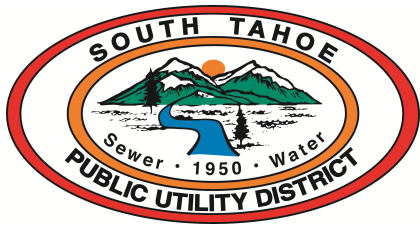
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10	Sewer Fund								
	Department 32 - Laboratory								
4101	Regular Salaries - Wages	235,748.13	235,507.29	244,832.52	245,129.34	255,925.00	198,207.47	250,675.00	228,325.00
4102	Wages Overtime	3,896.62	2,897.78	3,577.04	6,380.05	4,000.00	5,595.53	4,000.00	6,500.00
4103	Wages Double Time	2,647.09	2,580.90	2,697.75	2,971.67	3,000.00	2,398.08	3,000.00	2,800.00
4201	Wages - Part Time	7,891.57	8,244.44	4,350.99	4,106.18	8,000.00	3,894.87	8,000.00	1,600.00
4202	Wages - Part Time Overtime	87.64	80.05	69.33	31.59	50.00	172.96	50.00	150.00
4203	Wages - Part Time Double Time	155.12	195.04	83.44	123.48	200.00	128.86	200.00	200.00
4301	FICA Taxes	18,689.98	18,595.71	19,199.93	23,293.05	20,750.00	15,541.93	20,750.00	18,325.00
4302	Dental Self Insured	5,029.79	3,940.45	4,026.30	4,266.93	4,275.00	3,978.42	4,275.00	4,275.00
4304	Vision	711.12	685.71	711.67	686.85	725.00	661.70	725.00	725.00
4305	Retirement Health Savings Account	3,261.10	3,163.59	3,294.58	15,175.16	3,725.00	3,462.46	3,725.00	3,875.00
4306	Workers Compensation	3,114.65	9,588.77	8,591.51	8,324.14	5,875.00	4,986.67	5,875.00	3,100.00
4308	Uniforms	637.62	657.22	665.54	588.55	675.00	822.10	675.00	675.00
4309	Health Savings Account - ER Portion	.00	.00	4,366.37	4,366.36	4,350.00	5,652.06	4,350.00	4,350.00
4310	ACWA Medical Insurance	45,550.17	45,084.33	45,109.03	40,545.12	43,250.00	35,807.31	43,250.00	37,375.00
4311	Life Insurance	556.25	542.62	570.48	547.67	575.00	503.17	575.00	550.00
4312	Long Term Disability - Management	392.52	406.14	414.27	387.87	425.00	.00	425.00	350.00
4313	AFLAC Administrative fee - ER Portion	54.20	44.89	18.05	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	441.60	386.40	377.20	432.40	450.00	.00	450.00	450.00
4315	CalPERS Classic ER Contribution	39,861.94	37,141.51	39,673.09	39,513.24	43,750.00	15,179.32	43,750.00	31,250.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	.00	.00	3,192.09	44,000.00	4,700.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	35.53	69.46	75.00	82.58	75.00	100.00
4405	Contractual Services	3,258.30	.00	815.30	8,675.36	5,000.00	5,143.68	5,143.68	5,000.00
4610	Gasoline Expense	1,377.22	969.47	960.61	1,547.52	1,600.00	884.38	1,600.00	1,600.00
4760	Laboratory Supplies	31,959.24	25,994.45	29,835.93	27,867.72	30,500.00	24,741.64	30,500.00	30,500.00
4790	Other Supplies	760.19	2,191.76	54.71	1,222.58	1,000.00	1,527.49	1,000.00	1,000.00
4810	Postage Expenses	530.27	705.96	735.46	1,480.56	750.00	1,180.98	3,000.00	750.00
4820	Office Supplies	2,340.34	1,179.08	1,562.95	1,587.51	2,000.00	2,156.43	2,000.00	2,000.00
6025	Laboratory Equipment	7,076.18	5,926.07	1,429.83	8,779.81	6,000.00	3,018.99	6,000.00	10,500.00
6030	Service Contracts	9,034.58	4,553.50	4,288.58	3,131.80	4,500.00	544.91	4,500.00	4,500.00
6041	Buildings	.00	.00	.00	.00	500.00	.00	500.00	500.00
6042	Grounds & Maintenance	387.12	15.12	.00	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	150.00	.00	150.00	150.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
6075	Safety Equipment - Physicals	952.64	1,193.55	1,076.83	645.08	800.00	331.70	800.00	800.00
6110	Monitoring	23,234.63	19,371.60	23,305.50	23,485.50	24,000.00	29,860.50	24,000.00	24,000.00
6200	Travel - Meetings - Education	3,897.37	2,694.72	5,017.86	7,272.62	9,000.00	2,817.61	9,000.00	7,000.00
6250	Dues - Memberships - Certification	1,201.50	1,279.83	1,877.00	915.50	1,300.00	462.00	1,300.00	1,300.00
6520	Supplies	.00	.00	.00	27.11	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	1,857.50	2,799.00	3,498.00	2,684.50	4,000.00	2,754.50	4,000.00	4,000.00
8042	Replace Discreet Analyzer	.00	.00	.00	.00	.00	.00	.00	75,000.00
8718	Replace Ion Chromatograph	.00	.00	.00	.00	.00	66,391.94	66,392.00	.00
8719	Replace Primary Sampler	.00	.00	.00	.00	.00	.00	10,000.00	.00
8818	Replace Secondary Sampler	.00	.00	.00	.00	.00	.00	10,000.00	.00
8918	Replace Final Sampler	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
Department 32 - Laboratory Totals		\$456,594.19	\$438,616.95	\$457,123.18	\$486,262.28	\$501,375.00	\$442,084.33	\$628,910.68	\$518,475.00



Adopted Budget - Expense

Budget Year 2020

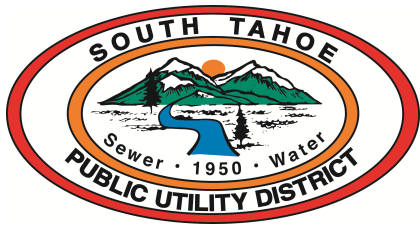
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10	Sewer Fund								
	Department 34 - Water Reuse								
4101	Regular Salaries - Wages	184,951.60	246,633.40	265,961.34	317,891.61	333,050.00	308,144.43	333,050.00	359,400.00
4102	Wages Overtime	809.29	2,059.03	4,611.69	12,016.50	5,000.00	14,571.92	5,000.00	15,000.00
4103	Wages Double Time	230.45	1,067.68	987.20	892.33	500.00	1,128.61	500.00	2,000.00
4201	Wages - Part Time	.00	3,064.84	4,858.96	.00	.00	162.80	300.00	100.00
4301	FICA Taxes	18,915.38	18,672.87	17,356.30	24,519.74	25,525.00	26,335.89	25,525.00	28,400.00
4302	Dental Self Insured	5,765.76	4,933.95	4,717.44	6,786.44	6,850.00	6,670.27	6,850.00	6,850.00
4304	Vision	804.44	851.76	836.13	1,067.78	1,150.00	1,109.37	1,150.00	1,150.00
4305	Retirement Health Savings Account	3,971.93	3,983.49	4,029.82	5,699.45	6,100.00	6,364.11	6,100.00	6,725.00
4306	Workers Compensation	3,520.74	12,997.10	12,011.78	13,852.93	13,650.00	9,365.31	13,650.00	11,225.00
4308	Uniforms	206.00	242.00	458.84	643.97	450.00	829.37	450.00	450.00
4309	Health Savings Account - ER Portion	.00	.00	2,400.00	.00	.00	1,300.00	650.00	1,300.00
4310	ACWA Medical Insurance	37,996.86	42,359.76	42,648.34	64,465.09	82,700.00	59,702.95	82,700.00	60,950.00
4311	Life Insurance	684.69	669.36	694.29	895.25	950.00	943.75	950.00	950.00
4312	Long Term Disability - Management	916.17	724.74	776.22	833.40	825.00	896.94	825.00	875.00
4314	Long Term Disability - Union	337.60	391.80	364.94	568.63	600.00	586.60	600.00	625.00
4315	CalPERS Classic ER Contribution	26,164.89	12,161.02	13,245.13	14,064.80	14,375.00	7,856.87	14,375.00	17,150.00
4325	CalPERS PEPPRA ER Contribution	3,340.07	9,961.31	10,794.15	14,153.10	15,650.00	15,352.96	15,650.00	17,800.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	17.70	26.55	.00	35.40	25.00	50.00
4405	Contractual Services	9,267.79	25,969.01	13,548.87	23,435.58	46,000.00	20,729.23	30,000.00	46,000.00
4475	Legal-Special Projects	.00	2,632.50	.00	23,675.00	1,000.00	6,807.00	11,000.00	1,000.00
4480	Legal-Regular	396.50	.00	227.50	241.50	1,000.00	.00	500.00	500.00
4610	Gasoline Expense	8,507.58	7,965.79	7,787.80	9,627.28	10,000.00	9,066.48	10,000.00	10,000.00
4620	Diesel	3,211.80	3,491.95	5,041.04	5,029.68	7,000.00	5,091.56	7,000.00	7,000.00
4630	Oil & Lubricants	92.62	762.40	1,345.74	292.60	800.00	1,249.84	800.00	800.00
4820	Office Supplies	627.24	670.54	1,896.20	702.53	800.00	232.90	800.00	800.00
5010	Land and Buildings	9,400.00	9,400.00	(4,700.00)	32,900.00	4,700.00	(23,500.00)	4,700.00	4,700.00
5020	Equipment Rental- Lease	5,060.69	296.10	2,052.84	7,711.28	10,000.00	6,908.57	10,000.00	10,000.00
6042	Grounds & Maintenance	38,736.79	25,013.92	40,294.93	106,003.36	50,000.00	30,399.97	50,000.00	50,000.00
6047	Force Main Repairs	.00	.00	.00	3.06	8,000.00	3,597.69	100.00	8,000.00
6051	Pump Stations	.00	1,828.74	2,520.15	1,772.17	2,000.00	3,244.75	2,000.00	2,000.00
6071	Shop Supplies	57.35	460.82	306.99	1,415.25	500.00	2,343.06	3,000.00	500.00
6073	Small Tools	375.83	366.41	980.84	1,888.40	2,000.00	679.39	2,000.00	2,000.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
6075	Safety Equipment - Physicals	2,587.87	2,654.14	5,047.57	6,612.65	2,650.00	10,545.79	11,000.00	2,650.00
6110	Monitoring	.00	.00	.00	.00	15,000.00	.00	15,000.00	15,000.00
6200	Travel - Meetings - Education	2,785.68	7,675.15	1,985.51	4,385.18	5,000.00	5,780.94	5,000.00	5,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	205.09	.00	.00	.00	.00
6250	Dues - Memberships - Certification	395.00	1,645.74	1,568.00	1,882.00	1,625.00	2,366.21	1,700.00	1,625.00
6310	Telephone	2,754.56	7,596.80	7,324.54	9,115.08	7,600.00	6,859.31	7,600.00	7,600.00
6360	Propane	7,163.10	4,440.43	6,840.99	6,816.24	6,500.00	7,917.62	6,500.00	6,500.00
6520	Supplies	623.37	383.89	490.78	259.96	500.00	380.58	500.00	500.00
6649	Fish	51,750.00	54,000.00	54,000.00	56,250.00	57,000.00	56,250.00	57,000.00	59,000.00
6650	Regulatory Operating Permits	171,813.04	144,232.91	145,337.78	154,553.41	150,000.00	160,780.93	155,000.00	157,000.00
6651	Land Taxes	61,506.26	65,042.56	68,369.76	71,306.82	72,825.00	75,689.54	76,000.00	77,500.00
7576	PERC Trailer (Pressurized Exhaust Rodent Control)	.00	.00	.00	.00	.00	9,909.23	9,909.00	.00
8078	Mine Reveg	.00	.00	.00	.00	.00	.00	.00	25,000.00
8079	New Fencing	.00	.00	.00	.00	.00	.00	.00	25,000.00
8721	Mine Reveg - Water Reuse	.00	.00	14,850.17	.00	.00	882.14	1,000.00	.00
8725	Fencing - Water Reuse	.00	.00	.00	.00	.00	.00	15,000.00	.00
8924	New Fencing Water Reuse	.00	.00	.00	.00	25,000.00	.00	.00	.00
Department 34 - Water Reuse Totals		\$665,728.94	\$727,303.91	\$763,888.27	\$1,004,461.69	\$994,875.00	\$865,570.28	\$1,001,459.00	\$1,056,675.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	194,571.89	188,420.37	200,210.66	216,639.32	207,825.00	194,014.23	207,825.00	194,425.00
4102	Wages Overtime	.00	27.08	.00	3.04	25.00	26.51	25.00	150.00
4301	FICA Taxes	10,633.10	11,584.56	10,842.82	13,211.15	12,675.00	16,217.41	12,675.00	12,875.00
4302	Dental Self Insured	3,007.04	2,346.72	2,402.15	2,696.93	2,575.00	2,541.84	2,575.00	2,575.00
4304	Vision	424.80	406.36	424.76	425.65	450.00	422.75	450.00	450.00
4305	Retirement Health Savings Account	2,845.67	3,090.24	2,997.76	3,478.57	3,500.00	26,285.53	3,500.00	3,525.00
4306	Workers Compensation	534.76	1,161.50	1,231.23	721.41	750.00	1,707.97	750.00	1,850.00
4309	Health Savings Account - ER Portion	.00	.00	.00	644.86	650.00	645.00	650.00	1,950.00
4310	ACWA Medical Insurance	32,036.46	28,591.24	28,428.16	30,235.25	30,850.00	30,218.57	30,850.00	28,475.00
4311	Life Insurance	505.35	489.74	539.19	578.47	575.00	551.14	575.00	600.00
4312	Long Term Disability - Management	1,019.82	1,062.75	1,091.85	1,130.97	1,125.00	.39	1,125.00	1,175.00
4313	AFLAC Administrative fee - ER Portion	18.44	17.42	18.26	25.60	.00	20.29	50.00	50.00
4314	Long Term Disability - Union	105.96	89.28	90.99	99.99	100.00	.00	100.00	125.00
4315	CalPERS Classic ER Contribution	24,029.32	21,081.58	23,652.66	25,313.31	25,900.00	14,435.48	25,900.00	26,900.00
4325	CalPERS PEPPRA ER Contribution	2,784.50	3,106.89	3,374.04	3,729.77	4,050.00	3,655.71	4,050.00	4,275.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	8.76	25.00	25.20	25.00	25.00
4405	Contractual Services	.00	.00	.00	.00	500.00	1,911.34	2,500.00	500.00
4475	Legal-Special Projects	.00	.00	.00	.00	.00	.00	250.00	250.00
4476	Legal Litigation Confidential	.00	.00	.00	.00	.00	2,788.75	3,750.00	2,750.00
4480	Legal-Regular	25.50	3,881.50	.00	931.50	250.00	244.75	1,500.00	250.00
4610	Gasoline Expense	1,034.05	924.66	928.42	1,281.14	1,100.00	744.46	1,100.00	1,100.00
4820	Office Supplies	846.53	1,573.66	1,006.69	1,119.40	1,800.00	1,004.69	1,500.00	1,800.00
4830	Subscription Expense	71.50	71.50	.00	.00	150.00	.00	150.00	150.00
4920	Printing	62.24	.00	97.95	.00	100.00	.00	100.00	100.00
6030	Service Contracts	527.57	425.40	407.85	683.29	650.00	811.88	650.00	650.00
6075	Safety Equipment - Physicals	.00	64.21	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	3,821.23	2,375.12	5,159.63	3,745.92	4,500.00	4,739.84	4,500.00	4,500.00
6250	Dues - Memberships - Certification	751.50	592.00	534.50	591.50	650.00	231.41	750.00	750.00
6520	Supplies	401.15	386.40	701.36	462.40	1,250.00	346.42	1,250.00	1,250.00
6621	Incentive & Recognition Program	3,494.03	2,841.30	4,211.56	5,354.73	4,500.00	3,868.26	4,500.00	4,500.00
Department 40 - Administration Totals		\$283,552.41	\$274,611.48	\$288,352.49	\$313,112.93	\$306,625.00	\$307,459.82	\$313,725.00	\$298,075.00



Adopted Budget - Expense

Budget Year 2020

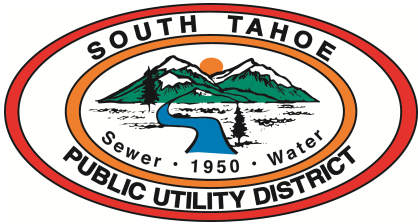
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	12,120.30	12,092.61	12,146.45	11,900.30	11,765.00	11,021.81	11,765.00	12,000.00
4301	FICA Taxes	931.08	927.58	932.19	924.32	925.00	846.66	925.00	925.00
4302	Dental Self Insured	6,216.93	4,040.95	3,673.56	4,267.80	4,275.00	4,267.80	4,275.00	4,275.00
4304	Vision	709.80	709.80	709.80	709.80	725.00	709.80	725.00	725.00
4306	Workers Compensation	24.05	147.33	134.83	135.75	125.00	97.22	125.00	125.00
4310	ACWA Medical Insurance	46,980.96	50,286.78	55,568.10	60,010.68	62,250.00	61,591.68	62,250.00	61,925.00
4311	Life Insurance	110.22	115.32	115.32	115.32	125.00	115.32	125.00	125.00
4315	CalPERS Classic ER Contribution	429.24	401.06	414.86	426.30	450.00	255.61	450.00	525.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	24,248.42	20,398.00	21,189.50	24,236.25	21,000.00	19,665.00	25,000.00	25,000.00
4820	Office Supplies	245.96	63.28	308.57	11.72	950.00	20.74	950.00	3,450.00
6200	Travel - Meetings - Education	5,531.37	4,325.74	2,731.72	5,407.94	8,000.00	5,665.08	8,000.00	8,000.00
6250	Dues - Memberships - Certification	19,003.50	18,644.50	24,310.50	19,489.00	29,000.00	20,337.00	20,500.00	22,000.00
6520	Supplies	.00	109.63	25.00	25.00	250.00	104.50	250.00	250.00
6610	Election Expense	6,157.02	.00	7,416.48	.00	6,200.00	6,916.47	6,200.00	.00
8613	Replace Board Room AV Equipment	.00	.00	45,461.09	3,827.29	.00	.00	.00	.00
8938	Board Room Furniture	.00	.00	.00	.00	6,050.00	5,680.80	5,681.00	.00
	Department 42 - Board of Directors Totals	\$122,708.85	\$112,262.58	\$175,137.97	\$131,487.47	\$152,340.00	\$137,295.49	\$147,471.00	\$139,575.00



Adopted Budget - Expense

Budget Year 2020

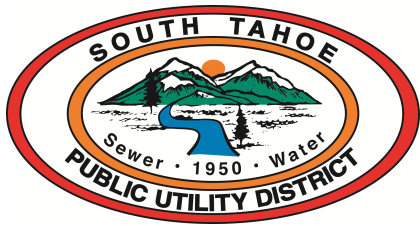
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	93,271.40	97,563.90	74,462.54	109,776.72	114,325.00	100,782.04	114,325.00	118,650.00
4102	Wages Overtime	55.01	161.40	1,307.74	183.19	1,350.00	148.93	1,350.00	300.00
4301	FICA Taxes	5,932.25	6,943.87	6,482.69	6,897.08	8,450.00	7,347.45	8,450.00	8,675.00
4302	Dental Self Insured	1,953.47	1,635.96	1,605.35	1,789.04	1,725.00	1,699.07	1,725.00	1,725.00
4304	Vision	273.94	282.46	283.84	282.32	300.00	282.57	300.00	300.00
4305	Retirement Health Savings Account	1,511.04	1,558.86	1,587.69	1,777.15	1,825.00	1,901.03	1,825.00	2,000.00
4306	Workers Compensation	121.77	417.89	443.01	428.02	475.00	863.14	475.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	1,296.01	1,295.27	1,300.00	1,295.23	1,300.00	1,300.00
4310	ACWA Medical Insurance	21,994.37	21,223.62	22,487.54	23,172.13	24,175.00	23,854.18	24,175.00	24,050.00
4311	Life Insurance	271.26	281.65	296.83	308.05	300.00	313.54	300.00	325.00
4312	Long Term Disability - Management	438.15	451.08	460.14	470.49	475.00	.00	475.00	500.00
4313	AFLAC Administrative fee - ER Portion	18.35	26.93	26.83	16.38	.00	17.88	25.00	25.00
4314	Long Term Disability - Union	92.07	105.69	109.86	110.40	125.00	.00	125.00	125.00
4315	CalPERS Classic ER Contribution	14,989.14	15,744.21	17,286.97	17,716.39	19,775.00	11,726.20	19,775.00	23,825.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.99	17.61	25.00	17.64	25.00	25.00
4405	Contractual Services	24,385.78	3,400.84	12,245.44	31,473.74	19,450.00	29,105.16	20,179.00	19,200.00
4445	Personnel Legal	4,172.41	5,888.80	402.15	5,309.99	5,000.00	5,391.00	7,500.00	5,000.00
4810	Postage Expenses	24.52	21.60	13.36	.00	75.00	82.18	75.00	75.00
4820	Office Supplies	2,917.26	3,221.05	1,201.13	1,727.66	1,100.00	1,316.96	1,100.00	1,100.00
4830	Subscription Expense	628.45	135.15	.00	52.50	125.00	91.74	125.00	125.00
4920	Printing	141.59	176.91	70.20	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	4,959.23	4,305.14	18,727.82	11,541.38	8,250.00	6,094.56	8,250.00	8,250.00
6030	Service Contracts	2,584.11	3,425.53	9,667.96	10,996.68	10,150.00	10,113.54	11,750.00	10,150.00
6075	Safety Equipment - Physicals	1,333.38	943.61	1,000.00	605.95	2,250.00	897.00	2,250.00	2,500.00
6079	Safety Programs	10,978.06	17,229.32	12,582.73	44,371.58	33,300.00	29,394.08	35,555.00	25,550.00
6200	Travel - Meetings - Education	3,028.91	1,506.61	2,450.65	4,719.52	3,750.00	5,748.33	4,500.00	4,500.00
6225	Staff Development	.00	16,934.51	17,491.92	7,695.42	10,750.00	8,682.57	8,300.00	14,075.00
6250	Dues - Memberships - Certification	457.50	559.00	286.00	736.00	900.00	655.50	900.00	900.00
6520	Supplies	25.02	39.52	22.28	67.79	150.00	23.49	50.00	50.00
6670	Personnel Expense	1,317.64	6,859.45	1,954.91	1,483.27	1,800.00	1,706.12	1,900.00	1,600.00
8080	Replace Copier	.00	.00	.00	.00	.00	.00	.00	25,000.00
8923	Replace Copier	.00	.00	.00	.00	25,000.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2020

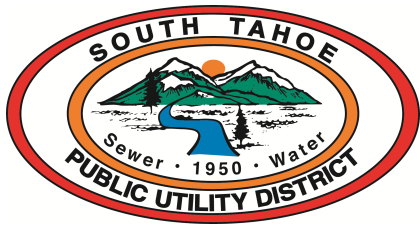
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
	Department 44 - Human Resources Totals	\$197,876.08	\$211,044.56	\$206,262.58	\$285,021.72	\$296,775.00	\$249,551.13	\$277,184.00	\$301,025.00



Adopted Budget - Expense

Budget Year 2020

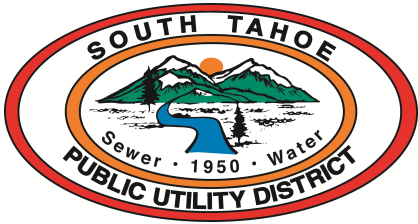
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	.00	.00	.00	.00	.00	11,197.04	.00	48,650.00
4301	FICA Taxes	.00	.00	.00	.00	.00	732.38	.00	3,725.00
4302	Dental Self Insured	.00	.00	.00	.00	.00	213.51	.00	875.00
4304	Vision	.00	.00	.00	.00	.00	35.52	.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	.00	216.66	.00	850.00
4306	Workers Compensation	.00	.00	.00	.00	.00	95.69	.00	425.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	.00	1,200.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	.00	2,982.58	.00	12,075.00
4311	Life Insurance	.00	.00	.00	.00	.00	39.39	.00	150.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	.00	.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	.00	1,277.06	.00	9,900.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	4.44	.00	25.00
4405	Contractual Services	58,786.43	48,318.57	51,745.85	42,971.33	76,000.00	37,498.23	76,000.00	43,500.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	.00	.00	400.00
4810	Postage Expenses	4,632.60	.00	2.94	.00	4,500.00	7,565.64	4,500.00	4,500.00
4820	Office Supplies	.00	.00	.00	.00	.00	58.85	.00	750.00
4830	Subscription Expense	75.56	.00	63.94	98.94	100.00	.00	100.00	100.00
4920	Printing	10,307.56	5,746.98	6,455.62	1,924.92	7,500.00	.00	5,000.00	5,000.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00	100.00
6200	Travel - Meetings - Education	1,462.12	.00	130.10	6,045.47	2,000.00	5,370.89	3,000.00	2,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	112.50	.00	150.00	25.00	25.00
6520	Supplies	.00	4.75	.00	.00	25.00	.00	100.00	100.00
6620	Public Relations Expense	33,763.23	44,067.39	32,831.90	29,701.14	27,250.00	25,529.89	27,250.00	27,250.00
Department 46 - Public Affairs/Water Cons Totals		\$109,027.50	\$98,137.69	\$91,230.35	\$80,854.30	\$117,375.00	\$92,967.77	\$116,075.00	\$162,100.00



Adopted Budget - Expense

Budget Year 2020

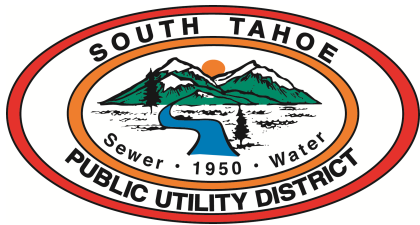
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	399,513.95	436,413.15	417,352.93	382,046.90	175,625.00	143,924.69	175,625.00	180,825.00
4102	Wages Overtime	20,455.18	18,961.53	22,783.20	34,526.02	31,500.00	32,056.44	42,500.00	42,500.00
4103	Wages Double Time	.00	580.20	546.28	279.96	.00	.00	.00	.00
4201	Wages - Part Time	547.16	.00	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	32,223.81	31,505.39	29,526.27	26,347.40	14,275.00	10,235.01	14,275.00	15,475.00
4302	Dental Self Insured	9,037.07	6,904.67	6,582.09	6,263.15	2,575.00	2,225.17	2,575.00	2,575.00
4304	Vision	1,253.78	1,194.14	1,172.34	1,018.85	425.00	370.07	425.00	450.00
4305	Retirement Health Savings Account	6,307.19	6,145.48	6,113.00	5,983.83	2,800.00	2,650.60	2,800.00	3,050.00
4306	Workers Compensation	630.92	1,909.34	1,955.55	618.81	675.00	1,353.93	675.00	1,800.00
4309	Health Savings Account - ER Portion	.00	.00	1,292.68	2,411.90	1,300.00	783.46	1,300.00	1,300.00
4310	ACWA Medical Insurance	93,357.57	95,334.68	98,341.02	89,981.81	31,575.00	30,117.32	31,575.00	31,400.00
4311	Life Insurance	1,080.95	1,088.00	1,115.45	1,005.62	475.00	428.90	475.00	475.00
4312	Long Term Disability - Management	1,296.81	1,349.25	1,385.07	1,208.49	600.00	.00	600.00	625.00
4313	AFLAC Administrative fee - ER Portion	89.30	89.39	89.40	64.04	.00	17.88	25.00	25.00
4314	Long Term Disability - Union	680.01	655.92	661.86	552.00	225.00	.00	225.00	225.00
4315	CalPERS Classic ER Contribution	68,192.09	65,080.70	67,465.12	59,984.62	30,400.00	15,972.86	30,400.00	36,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.81	18.02	25.00	10.98	25.00	25.00
4405	Contractual Services	20,725.32	20,828.79	55,999.63	20,433.54	15,250.00	6,933.31	25.00	15,250.00
4440	Advisory	5,508.80	10,904.02	12,177.20	6,299.14	38,075.00	39,277.23	58,075.00	21,200.00
4470	Auditing	34,881.84	33,300.48	23,837.50	29,250.00	28,500.00	18,750.00	28,500.00	28,500.00
4475	Legal-Special Projects	16,796.70	10,329.43	16,699.50	15,766.50	6,000.00	.00	250.00	250.00
4480	Legal-Regular	2,437.00	805.25	1,299.25	803.25	2,000.00	2,325.00	2,500.00	500.00
4810	Postage Expenses	41.09	59.31	59.74	108.97	50.00	70.39	75.00	50.00
4820	Office Supplies	3,775.46	4,401.73	3,806.95	3,260.32	2,500.00	812.70	750.00	750.00
4830	Subscription Expense	1,411.50	719.65	1,557.27	784.45	500.00	215.31	250.00	1,750.00
4920	Printing	1,565.68	1,097.02	1,223.35	586.70	700.00	1,065.88	1,100.00	700.00
4930	Ads-Legal Notices	772.05	584.44	559.36	656.98	800.00	.00	800.00	800.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,619.28	1,264.40	4,411.48	1,787.30	1,450.00	2,142.99	1,450.00	1,450.00
6075	Safety Equipment - Physicals	121.50	87.00	.00	1,070.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	6,794.18	10,618.00	6,114.24	6,185.53	4,000.00	2,165.93	2,000.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	134.12	.00	.00	227.46	125.00	.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
6250	Dues - Memberships - Certification	364.50	364.50	364.50	309.50	150.00	135.00	150.00	150.00
6520	Supplies	352.34	215.39	207.64	211.47	350.00	35.21	350.00	350.00
8769	Replace ERP System	.00	17,850.00	77,292.12	143,420.00	.00	166,252.22	177,000.00	306,000.00
Department 50 - Finance Totals		\$731,833.03	\$780,641.25	\$862,134.92	\$843,245.07	\$392,975.00	\$480,555.94	\$577,075.00	\$698,925.00



Adopted Budget - Expense

Budget Year 2020

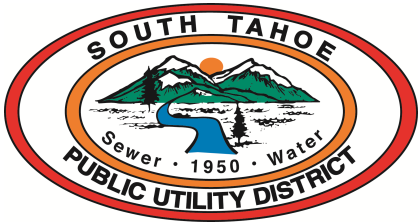
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	.00	.00	.00	51,558.35	180,600.00	175,524.37	180,600.00	188,225.00
4102	Wages Overtime	.00	.00	.00	1,452.03	4,500.00	5,632.13	4,500.00	6,000.00
4301	FICA Taxes	.00	.00	.00	3,595.68	13,825.00	13,539.88	13,825.00	14,400.00
4302	Dental Self Insured	.00	.00	.00	1,016.05	3,425.00	3,278.36	3,425.00	3,425.00
4304	Vision	.00	.00	.00	138.55	575.00	545.23	575.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	744.58	3,050.00	3,083.88	3,050.00	3,300.00
4306	Workers Compensation	.00	.00	.00	775.01	725.00	1,441.91	725.00	1,625.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,300.00	1,293.64	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	11,887.21	46,700.00	44,726.83	46,700.00	46,475.00
4311	Life Insurance	.00	.00	.00	121.23	500.00	480.84	500.00	500.00
4312	Long Term Disability - Management	.00	.00	.00	108.05	425.00	.00	425.00	450.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	8.97	.00	35.88	50.00	50.00
4314	Long Term Disability - Union	.00	.00	.00	82.80	350.00	.00	350.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	8,436.66	31,300.00	18,439.90	31,300.00	37,200.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	5.07	25.00	18.25	25.00	25.00
4405	Contractual Services	.00	.00	.00	6,005.27	20,250.00	24,660.44	23,000.00	24,600.00
4440	Advisory	.00	.00	.00	.00	750.00	350.00	700.00	700.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	6.44	25.00	25.00
4820	Office Supplies	.00	.00	.00	806.88	500.00	1,171.06	750.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	725.00	435.00	450.00	450.00
4930	Ads-Legal Notices	.00	.00	.00	.00	25.00	.00	25.00	25.00
6030	Service Contracts	.00	.00	.00	.00	1,575.00	.00	25.00	25.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	273.50	250.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	1,010.99	4,500.00	1,954.25	4,500.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	500.00	.00	500.00	500.00
6250	Dues - Memberships - Certification	.00	.00	.00	55.00	150.00	55.00	75.00	75.00
6520	Supplies	.00	.00	.00	25.29	100.00	249.90	100.00	100.00
6709	Loan Principal Payments	1,744,996.23	1,790,323.19	1,836,864.17	2,031,980.20	2,469,100.00	2,595,254.66	2,469,100.00	2,648,125.00
6710	Interest Expense	715,377.72	687,405.31	736,032.53	637,204.33	850,650.00	481,017.23	850,650.00	782,025.00
6730	Fiscal Agent Fees	22,551.24	25,563.55	23,830.44	24,271.18	24,350.00	17,247.92	24,350.00	25,000.00
Department 52 - Accounting Totals		\$2,482,925.19	\$2,503,292.05	\$2,596,727.14	\$2,781,289.38	\$3,660,600.00	\$3,390,716.50	\$3,661,850.00	\$3,790,650.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	.00	.00	.00	26,928.65	94,775.00	117,857.25	94,775.00	89,225.00
4102	Wages Overtime	.00	.00	.00	.00	150.00	95.00	150.00	100.00
4301	FICA Taxes	.00	.00	.00	1,773.07	7,250.00	8,436.73	7,250.00	6,825.00
4302	Dental Self Insured	.00	.00	.00	514.17	1,725.00	2,189.41	1,725.00	1,725.00
4304	Vision	.00	.00	.00	70.29	300.00	364.14	300.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	400.92	1,625.00	2,185.03	1,625.00	1,650.00
4306	Workers Compensation	.00	.00	.00	376.64	375.00	940.42	375.00	775.00
4308	Uniforms	.00	.00	.00	116.85	175.00	179.73	175.00	175.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	1,301.35	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	7,389.60	30,300.00	34,904.96	30,300.00	24,050.00
4311	Life Insurance	.00	.00	.00	68.94	275.00	371.75	275.00	300.00
4312	Long Term Disability - Management	.00	.00	.00	99.74	400.00	.00	400.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	8.91	.00	32.93	50.00	25.00
4314	Long Term Disability - Union	.00	.00	.00	27.60	125.00	.00	125.00	125.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	4,355.69	16,350.00	12,838.43	16,350.00	17,900.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	10.34	25.00	25.00
4405	Contractual Services	.00	.00	.00	.00	.00	933.00	.00	.00
4440	Advisory	.00	.00	.00	.00	500.00	.00	100.00	100.00
4480	Legal-Regular	.00	.00	.00	.00	500.00	120.75	50.00	250.00
4610	Gasoline Expense	177.12	179.72	151.27	153.97	250.00	163.04	200.00	250.00
4620	Diesel	.00	.00	80.35	.00	50.00	2.16	50.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	.00	.00	286.52	1,000.00	675.30	1,000.00	2,200.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4920	Printing	.00	.00	.00	.00	200.00	.00	100.00	200.00
4930	Ads-Legal Notices	.00	.00	.00	.00	100.00	121.19	100.00	100.00
6072	Janitorial Supplies	4,433.30	3,179.42	2,611.97	3,138.91	2,700.00	3,314.89	5,000.00	5,000.00
6074	Janitorial Services	19,242.00	17,638.50	19,307.00	20,152.00	19,700.00	22,956.00	25,000.00	25,500.00
6075	Safety Equipment - Physicals	.00	.00	.00	213.33	100.00	123.86	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	300.00	786.05	1,200.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	75.00	65.00	75.00	100.00
6520	Supplies	.00	.00	.00	.57	50.00	7.52	150.00	50.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
8022	Replace Carpet, Lab/Ops Building	.00	.00	.00	.00	.00	.00	.00	5,000.00
8939	Replace Carpet Lab/Ops Building	.00	.00	.00	.00	5,000.00	.00	.00	.00
Department 54 - Purchasing Totals		\$23,852.42	\$20,997.64	\$22,150.59	\$66,076.37	\$184,400.00	\$210,976.23	\$188,375.00	\$185,350.00



Adopted Budget - Expense

Budget Year 2020

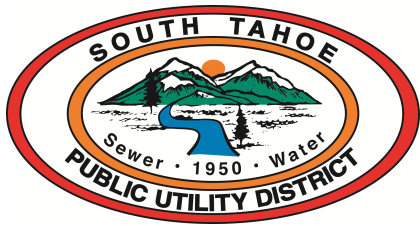
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	177,443.42	153,594.21	160,553.20	188,609.81	190,125.00	178,563.71	190,125.00	204,525.00
4102	Wages Overtime	2,107.68	1,494.54	2,240.59	5,965.96	2,400.00	7,966.76	2,400.00	5,000.00
4103	Wages Double Time	.00	89.58	83.03	89.37	100.00	21.30	100.00	100.00
4301	FICA Taxes	13,850.01	11,652.28	11,188.15	13,860.15	14,725.00	14,078.47	14,725.00	16,050.00
4302	Dental Self Insured	4,025.17	2,881.96	2,707.36	3,657.68	3,425.00	3,503.47	3,425.00	3,425.00
4304	Vision	569.14	500.67	486.84	577.90	575.00	582.74	575.00	575.00
4305	Retirement Health Savings Account	2,634.44	2,266.52	2,252.48	3,016.18	3,000.00	3,274.54	3,000.00	3,350.00
4306	Workers Compensation	254.06	688.28	679.07	767.13	775.00	1,509.25	775.00	1,800.00
4309	Health Savings Account - ER Portion	.00	.00	1,857.01	1,854.10	1,850.00	1,851.78	1,850.00	1,850.00
4310	ACWA Medical Insurance	42,344.87	39,742.98	37,542.68	42,326.25	42,975.00	44,002.86	42,975.00	42,750.00
4311	Life Insurance	458.32	393.88	399.26	480.68	475.00	497.04	475.00	475.00
4312	Long Term Disability - Management	393.21	242.69	369.99	397.26	400.00	.00	400.00	425.00
4313	AFLAC Administrative fee - ER Portion	46.16	26.88	18.06	16.45	.00	18.12	25.00	25.00
4314	Long Term Disability - Union	322.53	322.00	261.95	323.34	325.00	.00	325.00	350.00
4315	CalPERS Classic ER Contribution	31,153.18	25,270.21	23,580.02	25,805.31	27,350.00	16,360.21	27,350.00	33,800.00
4325	CalPERS PEPRA ER Contribution	.00	.00	877.64	1,977.35	2,275.00	2,150.66	2,275.00	2,650.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	16.29	36.51	50.00	36.24	50.00	50.00
4405	Contractual Services	21,335.21	22,812.61	13,936.85	14,031.37	15,000.00	15,625.60	16,500.00	15,000.00
4810	Postage Expenses	57.89	25.37	16.32	.00	75.00	.00	25.00	75.00
4820	Office Supplies	1,727.84	11,376.68	2,733.97	1,755.63	3,000.00	1,035.39	1,000.00	3,000.00
4830	Subscription Expense	127.69	368.85	.00	.00	175.00	.00	.00	175.00
4840	District Computer Supplies	61,189.36	32,206.58	35,134.62	36,024.23	32,000.00	21,303.55	32,000.00	43,000.00
4845	Computer Purchases	17,465.31	16,494.47	20,476.51	26,466.05	22,500.00	21,471.15	17,500.00	32,300.00
4920	Printing	.00	.00	.00	.00	300.00	.00	.00	300.00
6030	Service Contracts	75,288.11	58,209.96	96,447.08	94,262.21	106,400.00	96,699.88	102,225.00	106,900.00
6075	Safety Equipment - Physicals	.00	2,124.00	62.50	432.57	200.00	.00	.00	200.00
6200	Travel - Meetings - Education	11,670.04	9,103.39	10,480.49	9,633.06	10,650.00	10,133.53	10,500.00	10,650.00
6250	Dues - Memberships - Certification	460.00	534.95	600.00	412.50	600.00	260.00	460.00	600.00
6310	Telephone	247.92	311.45	586.56	2,036.62	650.00	591.93	600.00	650.00
6520	Supplies	1,235.06	79.03	44.58	2,864.10	250.00	63.01	200.00	250.00
8007	Water Reuse Infrastructure Upgrades	.00	.00	.00	.00	.00	.00	.00	30,000.00
8009	Microsoft Office Upgrade Project	.00	.00	.00	.00	.00	.00	.00	50,000.00



Adopted Budget - Expense

Budget Year 2020

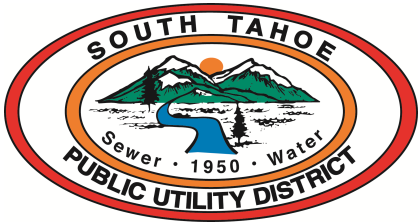
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
8010	SQL Server Database Licenses	.00	.00	.00	.00	.00	.00	.00	10,000.00
8834	Telephone System Upgrade	.00	.00	.00	.00	.00	64,727.60	72,000.00	.00
8836	Strategic Plan Implementation	.00	.00	.00	.00	.00	.00	7,664.00	20,000.00
8933	Water Reuse Infrastructure Upgrades	.00	.00	.00	.00	30,000.00	.00	.00	
8934	Strategic Plan Update	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
8935	Remote SCADA Access	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8936	WWTP Gate Access Controls	.00	.00	.00	.00	30,000.00	.00	30,000.00	.00
8971	Virtualization Software	.00	.00	.00	.00	8,000.00	.00	.00	.00
8981	Replace Presentation Equipment	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8982	Replace Domain Controller	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8983	Network Equipment/Improvements	.00	.00	.00	.00	11,000.00	10,609.00	10,609.00	.00
8984	Backup Power Server Room	.00	.00	.00	.00	6,000.00	.00	6,000.00	.00
8985	Virual Server/Host	.00	.00	.00	.00	10,000.00	14,997.75	14,997.00	.00
Department 56 - Information Technology Totals		\$466,406.62	\$392,814.02	\$425,633.10	\$477,679.77	\$652,625.00	\$531,935.54	\$688,130.00	\$640,300.00



Adopted Budget - Expense

Budget Year 2020

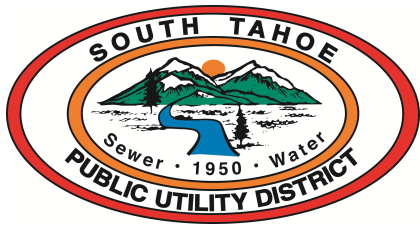
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 60 - Customer Service									
4101	Regular Salaries - Wages	370,564.40	372,783.94	373,219.12	348,614.75	230,150.00	205,614.88	222,650.00	243,300.00
4102	Wages Overtime	5,635.27	6,466.64	7,918.40	6,797.63	1,600.00	1,390.55	1,600.00	1,050.00
4301	FICA Taxes	28,770.70	30,214.74	28,773.33	25,342.06	17,725.00	15,620.15	17,725.00	18,700.00
4302	Dental Self Insured	9,972.24	7,911.39	8,007.46	7,729.02	5,125.00	4,798.99	5,125.00	5,125.00
4304	Vision	1,406.23	1,367.49	1,426.04	1,239.82	850.00	798.17	850.00	875.00
4305	Retirement Health Savings Account	6,196.28	6,049.19	6,314.18	6,149.94	4,400.00	4,322.29	4,400.00	4,725.00
4306	Workers Compensation	592.92	1,761.94	1,645.48	719.16	925.00	1,723.29	925.00	2,100.00
4309	Health Savings Account - ER Portion	.00	.00	3,711.58	5,000.51	3,150.00	3,778.93	3,150.00	3,150.00
4310	ACWA Medical Insurance	88,103.40	91,127.65	103,808.21	93,209.89	63,275.00	58,460.51	63,275.00	57,225.00
4311	Life Insurance	1,038.26	1,018.73	1,073.12	955.06	700.00	651.33	700.00	700.00
4312	Long Term Disability - Management	392.34	406.26	414.39	423.75	425.00	.00	425.00	450.00
4313	AFLAC Administrative fee - ER Portion	18.00	26.94	26.88	16.38	.00	17.88	25.00	25.00
4314	Long Term Disability - Union	982.49	995.24	1,122.31	1,015.30	500.00	.00	500.00	525.00
4315	CalPERS Classic ER Contribution	63,601.37	56,102.05	47,457.16	42,952.24	29,525.00	17,820.49	29,525.00	36,425.00
4325	CalPERS PEPRER ER Contribution	386.81	1,815.77	5,710.55	5,454.75	4,075.00	3,151.67	4,075.00	4,250.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	36.92	72.59	50.00	55.85	50.00	75.00
4405	Contractual Services	16,525.32	3,516.25	260.00	.00	.00	8,714.33	7,500.00	.00
4475	Legal-Special Projects	3,493.75	.00	.00	6,261.75	1,500.00	276.00	7,800.00	5,500.00
4476	Legal Litigation Confidential	156,883.92	103,087.59	502,372.78	50,809.96	50,000.00	1,650.95	150.00	.00
4480	Legal-Regular	2,886.50	1,226.50	2,877.00	3,639.75	2,500.00	12,574.02	15,000.00	2,500.00
4520	Miscellaneous Liability Claims	6,873.26	1,206.25	550.00	.00	3,000.00	2,925.35	1,500.00	1,500.00
4521	CSRMA Liability Claims	10,202.25	13,109.28	38,144.85	52,741.30	1,000.00	27,594.07	500.00	.00
4810	Postage Expenses	16,843.90	15,347.96	18,877.64	16,852.57	20,000.00	15,178.17	17,000.00	17,000.00
4820	Office Supplies	5,064.63	8,339.39	4,626.85	3,211.06	2,300.00	2,311.05	2,300.00	2,300.00
4920	Printing	5,512.04	9,674.28	5,434.36	5,340.62	7,150.00	5,591.99	7,150.00	7,150.00
4930	Ads-Legal Notices	422.35	174.81	541.29	.00	500.00	.00	500.00	500.00
5020	Equipment Rental- Lease	794.26	1,299.60	1,036.89	1,053.64	1,050.00	790.04	1,050.00	1,050.00
6027	Office Equipment Repair	67.50	.00	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	26,455.33	24,669.34	27,921.55	32,782.05	31,500.00	33,781.15	39,300.00	35,000.00
6075	Safety Equipment - Physicals	.00	.00	.00	200.00	200.00	209.50	200.00	200.00
6200	Travel - Meetings - Education	4,042.45	2,970.84	5,730.50	4,737.60	1,100.00	1,671.80	1,100.00	1,100.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	2,959.49	2,500.00	2,500.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 60 - Customer Service									
6250	Dues - Memberships - Certification	.00	458.17	212.00	332.00	100.00	.00	100.00	100.00
6310	Telephone	94.89	432.47	1,474.20	2,680.62	125.00	95.25	125.00	125.00
6520	Supplies	608.76	484.53	332.48	495.45	250.00	(94.45)	250.00	250.00
6640	Bad Debt Expense	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00	15,000.00
8000	Replace Copier	.00	.00	.00	.00	.00	.00	.00	18,000.00
Department 60 - Customer Service Totals		\$849,431.82	\$779,045.23	\$1,216,057.52	\$741,831.22	\$499,850.00	\$446,933.69	\$474,125.00	\$488,575.00



Adopted Budget - Expense

Budget Year 2020

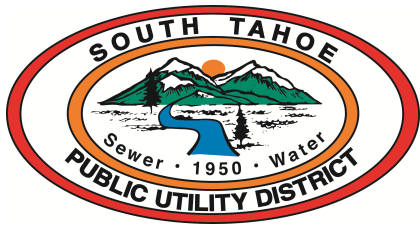
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	.00	.00	.00	50,628.01	166,400.00	158,954.71	166,400.00	173,500.00
4102	Wages Overtime	.00	.00	.00	819.42	4,800.00	6,535.97	4,800.00	7,350.00
4301	FICA Taxes	.00	.00	.00	3,796.12	13,100.00	12,909.52	13,100.00	13,850.00
4302	Dental Self Insured	.00	.00	.00	1,248.33	3,425.00	3,595.47	3,425.00	3,425.00
4304	Vision	.00	.00	.00	169.53	575.00	597.98	575.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	802.63	2,700.00	2,946.08	2,700.00	2,875.00
4306	Workers Compensation	.00	.00	.00	505.41	125.00	1,710.19	125.00	475.00
4308	Uniforms	.00	.00	.00	1,036.00	1,025.00	1,335.88	1,025.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,950.00	1,997.16	1,950.00	1,950.00
4310	ACWA Medical Insurance	.00	.00	.00	12,394.30	39,875.00	42,465.86	39,875.00	39,675.00
4311	Life Insurance	.00	.00	.00	118.20	400.00	417.24	400.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	4.26	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	119.60	450.00	.00	450.00	450.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	6,925.55	22,925.00	14,051.01	22,925.00	27,375.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	654.19	2,400.00	2,665.05	2,400.00	2,675.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	9.55	50.00	35.36	50.00	50.00
4610	Gasoline Expense	4,108.38	2,846.21	3,324.74	2,554.83	3,600.00	2,989.42	3,600.00	3,600.00
4820	Office Supplies	.00	.00	.00	14.66	1,900.00	114.43	500.00	500.00
6030	Service Contracts	.00	.00	.00	.00	875.00	2,250.17	1,400.00	1,400.00
6071	Shop Supplies	2,964.07	613.10	133.24	1,540.00	600.00	1,980.42	1,600.00	1,600.00
6073	Small Tools	827.59	152.69	488.17	.00	500.00	25.23	300.00	300.00
6075	Safety Equipment - Physicals	1,220.53	159.94	714.25	495.69	250.00	200.30	350.00	350.00
6200	Travel - Meetings - Education	.00	.00	.00	67.00	1,150.00	172.38	1,000.00	1,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	75.00	200.00	234.00	250.00	200.00
6310	Telephone	.00	.00	.00	.00	2,675.00	2,408.78	2,675.00	3,000.00
6520	Supplies	.00	.00	.00	.00	50.00	.00	50.00	50.00
8024	Replace Locating Equipment	.00	.00	.00	.00	.00	.00	.00	7,500.00
8937	Replace Locating Equipment	.00	.00	.00	.00	5,000.00	7,429.25	7,500.00	.00
Department 62 - Inspections Totals		\$9,120.57	\$3,771.94	\$4,660.40	\$83,974.02	\$277,000.00	\$268,026.12	\$279,425.00	\$295,150.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 10 - Sewer Fund									
	Department 64 - Water Conservation								
4101	Regular Salaries - Wages	.00	.00	.00	.00	40,825.00	321.68	25,000.00	.00
4102	Wages Overtime	.00	.00	.00	.00	250.00	.00	50.00	.00
4301	FICA Taxes	.00	.00	.00	.00	3,150.00	23.30	50.00	.00
4302	Dental Self Insured	.00	.00	.00	.00	850.00	14.20	300.00	.00
4304	Vision	.00	.00	.00	.00	150.00	2.36	25.00	.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	675.00	11.68	25.00	.00
4306	Workers Compensation	.00	.00	.00	.00	175.00	2.69	25.00	.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,200.00	.00	1,200.00	.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	12,125.00	198.87	300.00	.00
4311	Life Insurance	.00	.00	.00	.00	100.00	1.67	25.00	.00
4314	Long Term Disability - Union	.00	.00	.00	.00	125.00	.00	25.00	.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	7,150.00	36.50	50.00	.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	25.00	.29	25.00	.00
4610	Gasoline Expense	.00	.00	.00	.00	400.00	.00	.00	.00
4820	Office Supplies	.00	.00	.00	.00	750.00	.00	.00	.00
4920	Printing	.00	.00	.00	.00	660.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	.00	.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	1,250.00	.00	.00	.00
	Department 64 - Water Conservation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$69,960.00	\$613.24	\$27,100.00	\$0.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	10 - Sewer Fund								
	Department 80 - Non Crew								
4510	Insurance Expense	169,495.11	105,429.47	115,383.46	142,274.08	121,000.00	162,495.58	121,000.00	180,000.00
4810	Postage Expenses	150.00	303.45	303.23	150.00	500.00	150.00	300.00	300.00
5010	Land and Buildings	191,875.52	191,875.52	191,875.52	191,875.52	192,000.00	143,906.64	192,000.00	192,000.00
6075	Safety Equipment - Physicals	2,725.64	3,652.15	3,089.64	3,305.06	3,000.00	3,333.48	3,000.00	3,000.00
6310	Telephone	10,584.67	10,823.13	10,641.32	20,261.77	11,000.00	15,783.91	20,000.00	20,000.00
6320	Signal Charges	352.86	400.15	399.46	398.66	400.00	365.95	400.00	400.00
6330	Electricity	1,611,198.35	1,632,767.97	1,828,942.41	1,698,966.21	1,801,000.00	1,425,996.31	1,801,000.00	1,801,000.00
6340	Water	10,471.20	11,282.24	11,952.16	12,826.15	12,200.00	13,722.45	13,500.00	13,450.00
6350	Natural Gas	73,310.52	72,527.69	81,166.69	69,478.20	77,500.00	75,790.51	75,000.00	75,000.00
6360	Propane	559.96	.00	.00	.00	1,000.00	.00	500.00	500.00
6370	Refuse Disposal	32,673.73	33,681.16	35,246.53	41,180.34	35,000.00	40,786.07	35,000.00	35,000.00
6510	Miscellaneous Corrections	50,040.07	120,417.20	50.23	50.46	.00	(26.82)	.00	.00
6520	Supplies	38.86	105.24	61.68	114.20	200.00	6.85	100.00	100.00
6631	RDA Tax Transfer	342,247.98	337,039.40	341,495.24	371,954.84	378,000.00	159,094.00	428,000.00	439,000.00
6633	County Administration Fee	92,123.00	150,083.65	164,102.83	142,481.10	190,000.00	29,056.61	163,000.00	170,000.00
6634	Transportation System Mitigation	64,276.85	37,915.00	42,330.40	40,554.25	20,000.00	33,809.25	40,000.00	20,000.00
6635	LAFCO Administrative Costs	10,028.26	11,567.40	12,849.95	11,291.42	13,000.00	.00	12,000.00	12,500.00
6690	Low Income Rate Discount	24,454.90	26,573.18	27,555.52	30,568.66	31,000.00	35,279.63	32,000.00	32,000.00
6711	Sewer Refunding Debt Cost Amortization Expense	6,748.48	6,748.48	6,748.48	6,748.48	6,750.00	5,061.36	6,750.00	6,750.00
6712	Sewer Refunding Debt Cost Amortization Expense	18,741.92	18,741.92	18,741.92	18,741.92	18,750.00	14,056.44	18,750.00	18,750.00
6740	Street Lighting Expense	20,239.99	20,476.83	20,619.63	21,222.85	20,500.00	42,681.07	20,500.00	.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	96,945.00	150,000.00
6770	Loss on Retired Assets	1,823.42	7,836.65	110.21	.00	.00	.00	.00	.00
6800	Loan Cost Expense	.00	.00	.00	74,871.00	.00	.00	.00	.00
6816	Depreciation Expense	4,532,063.07	4,545,184.95	4,624,254.42	4,802,028.00	4,811,000.00	3,266,135.03	4,898,000.00	4,996,000.00
	Department 80 - Non Crew Totals	\$7,266,224.36	\$7,345,432.83	\$7,537,920.93	\$7,701,343.17	\$7,893,800.00	\$5,467,484.32	\$7,977,745.00	\$8,165,750.00

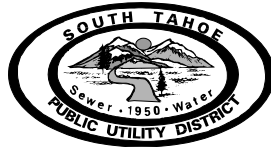


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Expense Detail by Crew	98

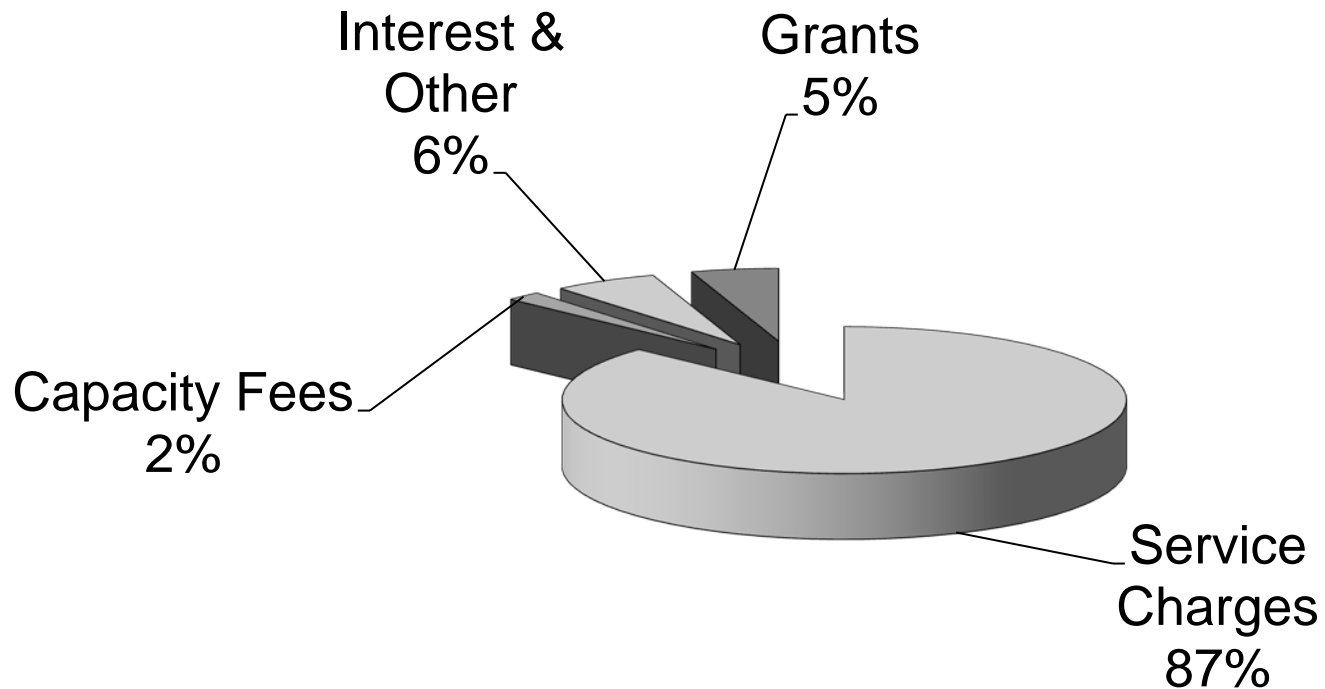


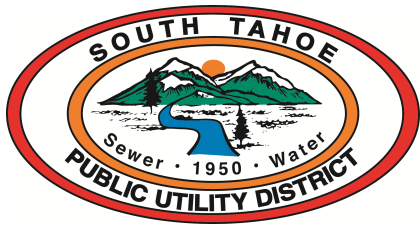
WATER FUND

FISCAL YEAR 2019/20 BUDGET SUMMARY

	2019/20 FORECAST	2019/20 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	1,994,915	8,645,183
REVENUES	13,384,653	1,766,000
BORROWINGS	0	1,500,000
AVAILABLE FUNDS	\$ 15,379,569	\$ 11,911,183
SALARIES	3,763,800	857,038
BENEFITS	2,073,931	383,881
OPERATIONS AND MAINTENANCE	3,170,875	765,250
CAPITAL OUTLAY	0	9,722,700
DEBT SERVICE PAYMENTS	131,000	688,000
TOTAL CASH OUTLAYS	\$ 9,139,606	\$ 12,416,869
BALANCE BEFORE TRANSFERS	6,239,963	-505,686
AVAILABLE TO TRANSFER TO CAPITAL FUND	-4,276,718	4,276,718
TRANSFER TO RESERVE FUNDS	0	-1,324,300
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 1,972,296	\$ 2,446,732
RATE STABILIZATION RESERVE	\$ -	\$ 987,776
DEBT RESERVE	\$	\$ 336,524
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 1,972,296	\$ 3,771,032

WATER ENTERPRISE FUND 2019/20 Funding Sources





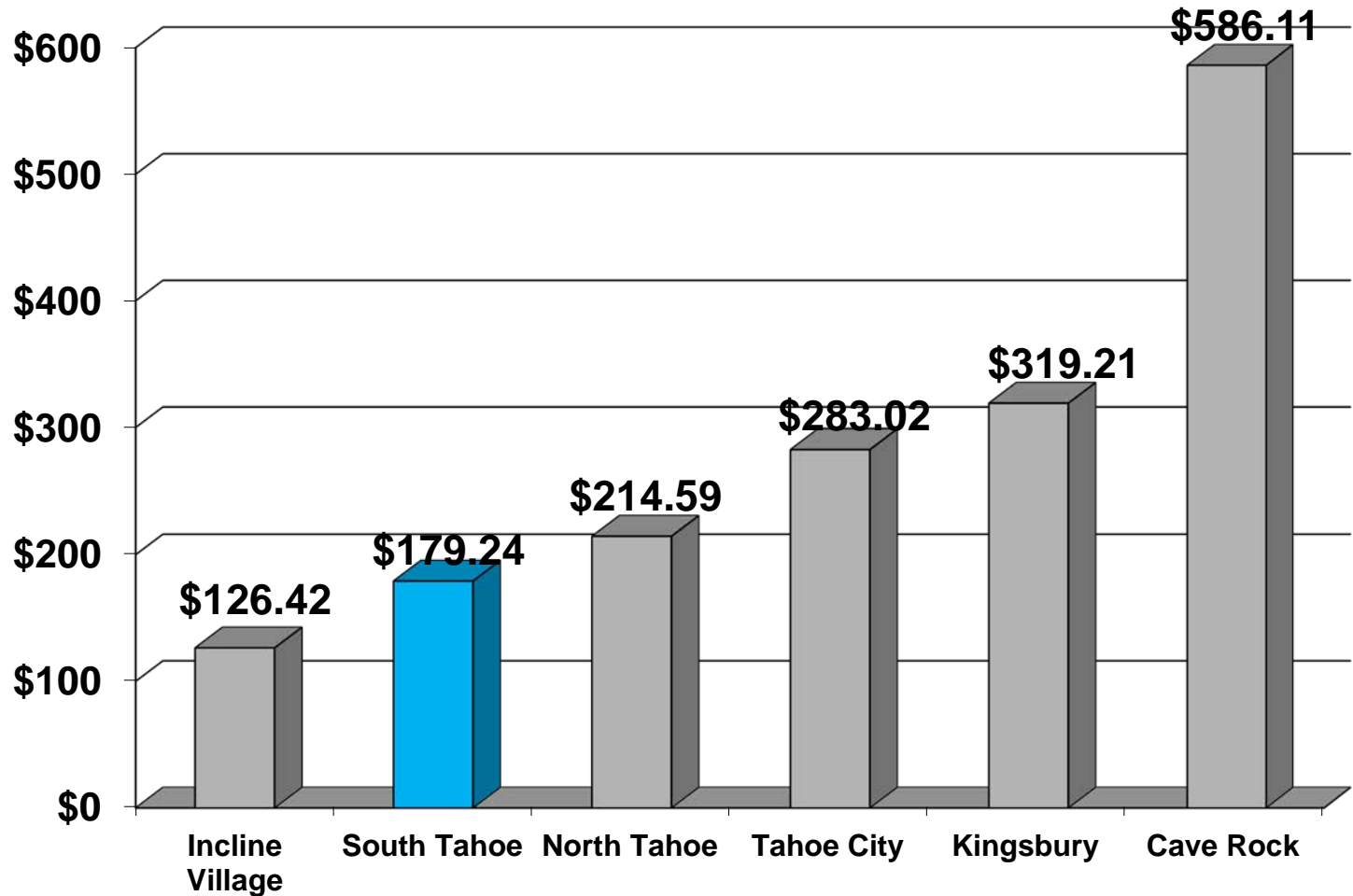
Adopted Budget - Revenue

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 80 - Non Crew								
3105	Repairs	17,269.66	3,733.92	2,374.14	16,323.84	.00	3,629.16	5,000.00	5,000.00
3110	Residential Service Charge Revenue	4,971,967.36	5,361,865.90	5,697,030.20	6,078,082.32	6,588,100.00	6,392,858.65	6,588,100.00	6,774,200.00
3111	Non-Residential Service Charge Revenue	1,022,143.81	1,098,990.60	1,190,374.08	1,278,449.62	1,331,000.00	1,362,734.00	1,331,000.00	1,425,400.00
3112	Sale/Resale Service Charge Revenue	1,174.14	.00	.00	.00	.00	.00	.00	.00
3113	Interfund Service Charge Revenue	3,183.09	3,392.40	3,612.80	3,847.20	3,000.00	4,040.00	3,000.00	4,000.00
3114	Service Call - Water Exemption Fees	4,965.00	7,420.00	2,435.00	5,017.40	5,000.00	3,310.00	5,000.00	5,300.00
3120	Multi-Family Residence Service Charge Revenue	1,037,179.85	1,105,379.22	1,171,352.20	1,239,899.02	1,303,700.00	1,217,124.20	1,303,700.00	1,381,400.00
3121	Metered Consumption Revenue	1,344,346.80	1,350,055.68	1,734,154.69	2,023,771.78	1,939,200.00	1,799,918.85	1,939,200.00	2,210,000.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	537,428.98	312,037.00	297,943.00	621,771.60	318,000.00	612,677.40	318,000.00	318,000.00
3404	Fire Service Capacity Charge	74,789.63	6,546.00	5,593.00	8,504.00	1,000.00	8,677.00	10,000.00	1,000.00
3405	Physical Connection Fee	327,701.81	218,449.20	217,524.35	284,025.59	215,000.00	156,474.13	215,000.00	226,100.00
3501	Secured Taxes	28,145.63	30,075.55	31,927.11	36,056.94	30,000.00	20,785.11	30,000.00	32,000.00
3504	Sale of Surplus Assets	2,773.50	520.81	4,797.50	73,625.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(8,027.79)	9,814.19	(3,726.13)	(25,178.48)	.00	(4,876.69)	.00	.00
3510	Interest Income	42,761.10	75,841.63	84,834.36	146,857.94	68,000.00	78,310.44	90,000.00	106,000.00
3511	Fair Market Value Unrealized Gain/Loss	9,053.06	29,489.08	(72,164.00)	(91,622.62)	.00	118,662.74	.00	.00
3514	Rents and Leases	191,875.52	191,875.52	191,875.52	191,875.52	192,000.00	144,406.64	192,000.00	192,000.00
3516	Federal Aid	236,351.63	338,212.84	257,845.13	332,488.93	438,075.00	291,038.05	438,075.00	75,000.00
3518	State Aid	272,078.71	143,025.16	206,391.00	163,410.33	551,900.00	144,305.63	551,900.00	490,000.00
3523	Interest/Penalty Charges	104,597.30	94,929.40	107,403.19	110,260.91	100,000.00	90,811.80	100,000.00	105,000.00
3529	Fire Hydrant Permits	19,899.81	33,546.62	37,609.42	7,927.92	30,000.00	16,582.59	30,000.00	32,000.00
3530	Admin Fee - New Service	13,500.00	9,300.00	9,350.00	11,250.00	10,000.00	5,550.00	10,000.00	10,000.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	.00	1.00	.00	.00	.00
3540	Other Miscellaneous Income	37,279.85	151,400.09	53,595.71	31,259.27	98,300.00	48,224.71	98,300.00	115,300.00
3541	Lab Monitoring Revenue	34,269.13	29,602.00	34,957.88	34,755.10	30,000.00	27,579.00	30,000.00	30,000.00
3545	Water & Fire Meter Sales	35,422.60	20,969.00	5,824.76	(240.82)	10,000.00	2,328.00	10,000.00	10,000.00
3620	Local Aid	151,219.38	261,748.18	390,797.58	430,136.81	401,275.00	.00	401,275.00	160,000.00
	Department 80 - Non Crew Totals	\$11,961,349.56	\$12,336,219.99	\$13,111,712.49	\$14,460,555.12	\$15,111,551.00	\$13,993,151.41	\$15,147,550.00	\$15,155,700.00

WATER ENTERPRISE FUND

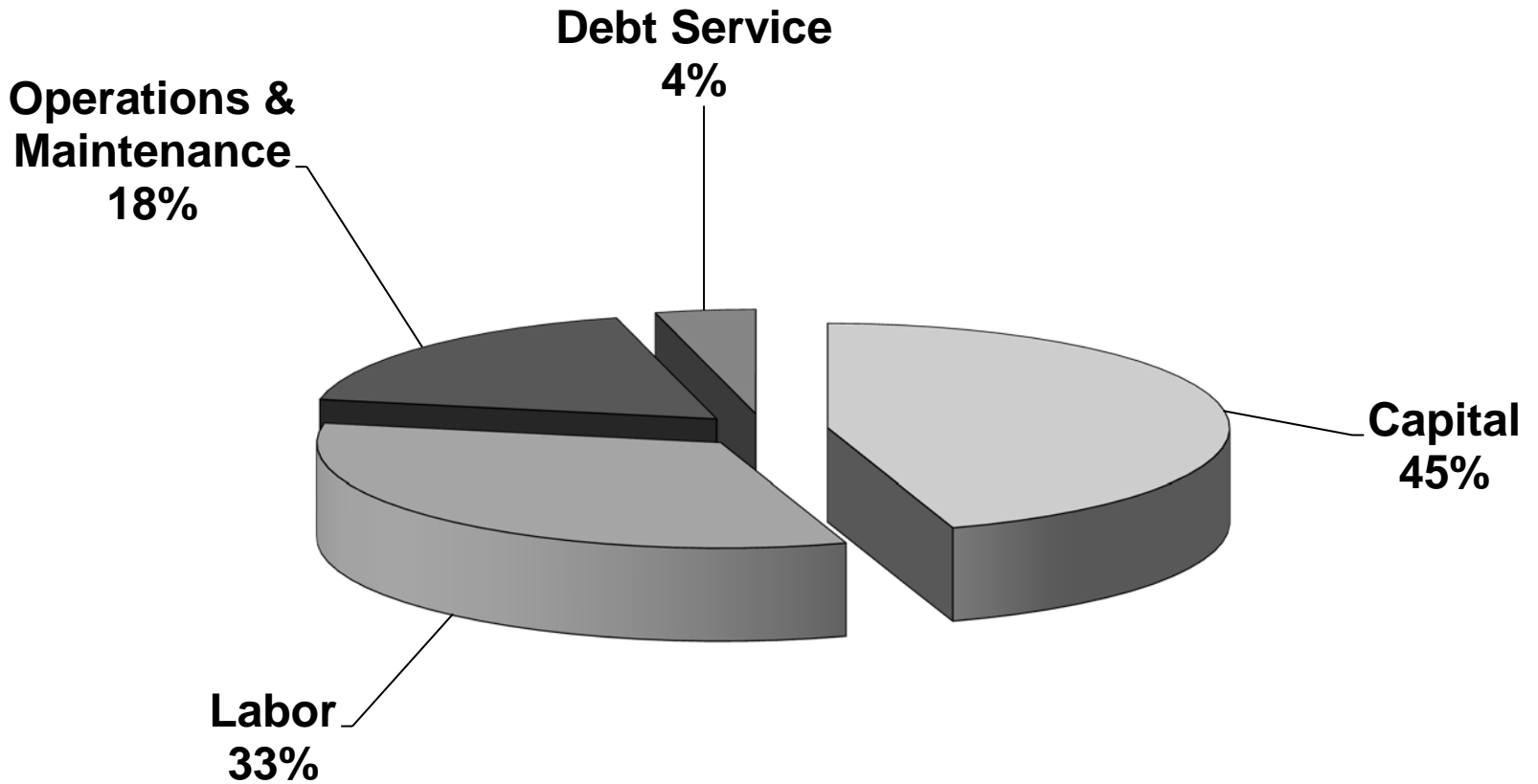
2019/20 Local Quarterly Water Rates



MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Avg.
Water	0.0%	2.5%	0.0%	2.0%	0.0%	6.5%	6.5%	6.5%	6.5%	5.0%	3.55%
CPI (May to May)	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	1.70%
Typical Quarterly Water Bill	116.97	119.90	119.90	122.30	122.30	130.25	138.70	147.70	157.30	165.20	

WATER ENTERPRISE FUND 2019/20 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2019/20 WATER BUDGET

ADOPTED BUDGET

	NON-CREW	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC OUTREACH	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)	
PROFESSIONAL SERVICES		1,000		2,750				5,000	1,000	25,250	24,200	94,500	65,700	25,300	350	15,000	8,000			268,050	343,950	(75,900)	
INSURANCE	180,000				3,000												1,000			184,000	126,000	58,000	
PETROLEUM PRODUCTS		2,500		500	39,000	14,550	6,500	1,600	1,100			400			300			3,600		70,050	70,050	0	
OPERATING SUPPLIES						22,000		30,200												52,200	52,200	0	
OFFICE EXPENSES	300	575		500	1,000	700	800	2,750	1,950	3,450	1,300	7,600	2,550	1,475	2,250	78,550	19,300	2,000		127,050	106,425	20,625	
PRINTING AND PUBLICATIONS									100		8,350	9,700	1,500	25	300	300	8,650			28,925	35,875	(6,950)	
RENTS AND LEASES					500	6,000											1,050			7,550	7,550	0	
REPAIRS AND MAINTENANCE	500	70,425	18,150	100	420,700	123,475	51,150	12,550	750		38,200	100	1,625	125	30,600	107,100	35,300	83,900		994,750	933,950	60,800	
RESEARCH/MONITORING								28,000												28,000	55,000	(27,000)	
TRAVEL/EDUC/MEMBRSHPS		4,350		1,750	13,000	10,000	2,200	4,900	5,500	69,000	19,475	5,875	4,450	4,575	1,600	11,250	8,800	5,950		172,675	168,525	4,150	
UTILITIES	770,600	1,000			3,800	1,500										650	125	3,000		780,675	785,050	(4,375)	
MISC EXPENSES	200	450		100	500	325	300	100	1,250	250	50	100	350	100	50	250	250	50		4,675	0	4,675	
OTHER OPERATING EXP	50,500			65,000	30,000			4,000	4,500		1,600	112,475					9,000			277,075	296,451	(19,376)	
NON OPERATING EXP	150,000													25,200						175,200	179,150	(3,950)	
19/20 BUDGET	1,152,100	80,300	18,150	70,700	511,500	178,550	60,950	89,100	16,150	97,950	93,175	230,750	76,175	56,800	35,450	213,100	91,475	98,500	0	3,170,875	3,160,176	10,699	
18/19 ADOPTED BUDGET	1,097,100	71,600	18,150	83,825	520,000	121,250	60,950	121,100	15,800	83,650	97,150	124,625	115,750	53,825	25,575	187,625	85,475	116,725	160,001		3,160,176		
INCREASE/(DECREASE)	55,000	8,700	0	(13,125)	(8,500)	57,300	0	(32,000)	350	14,300	(3,975)	106,125	(39,575)	2,975	9,875	25,475	6,000	(18,225)	(160,001)	10,699			

SUMMARY OF SALARIES AND BENEFITS

2019/20 WATER BUDGET

ADOPTED BUDGET

	ELECTRIC	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCTG	PURCH	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	182,902	70,000	757,000	465,854	124,122	222,756	189,683	12,000	115,756	47,463	176,415	183,634	87,049	199,537	237,366	237,976	0	3,309,512	3,352,990	(43,478)
NEW POSITIONS																		0	0	0
SUB-TOTAL	182,902	70,000	757,000	465,854	124,122	222,756	189,683	12,000	115,756	47,463	176,415	183,634	87,049	199,537	237,366	237,976	0	3,309,512	3,352,990	(43,478)
COST OF LIVING ADJ	4,573	1,750	18,925	11,646	3,103	5,569	4,742	0	2,894	1,187	4,410	4,591	2,176	4,988	5,934	5,949	0	82,438	66,825	
TOTAL REGULAR	187,475	71,750	775,925	477,500	127,225	228,325	194,425	12,000	118,650	48,650	180,825	188,225	89,225	204,525	243,300	243,925	0	3,391,950	3,419,815	(27,865)
OVERTIME	3,415	0	68,293	26,341	2,927	6,341	146	0	293	0	41,463	5,854	98	4,878	1,024	7,171	0	168,244	114,779	53,465
COST OF LIVING ADJ	85	0	1,707	659	73	159	4	0	7	0	1,037	146	2	122	26	179	0	4,206	2,296	
TOTAL OVERTIME	3,500	0	70,000	27,000	3,000	6,500	150	0	300	0	42,500	6,000	100	5,000	1,050	7,350	0	172,450	117,075	55,375
DOUBLE TIME	341	0	1,756	4,878	244	2,732	0	0	0	0	0	0	0	98	0	0	0	10,049	11,152	(1,103)
COST OF LIVING ADJ	9	0	44	122	6	68	0	0	0	0	0	0	0	2	0	0	0	251	223	
TOTAL DOUBLE TIME	350	0	1,800	5,000	250	2,800	0	0	0	0	0	0	0	100	0	0	0	10,300	11,375	(1,075)
PART TIME/SEASONAL	0	0	50,900	8,350	0	1,600	0	0	0	0	0	0	0	0	0	16,500	0	77,350	91,386	(14,036)
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,264	(16,264)
PART TIME OVERTIME	0	0	1,600	125	0	150	0	0	0	0	0	0	0	0	0	50	0	1,925	5,050	(3,125)
DOUBLE TIME	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	200	200	0
GRAND TOTAL SALARIES	191,325	71,750	900,225	517,975	130,475	239,575	194,575	12,000	118,950	48,650	223,325	194,225	89,325	209,625	244,350	267,825	0	3,654,175	3,661,165	(6,990)
19/20 BUDGETED BENEFITS	112,350	34,325	492,825	294,250	78,750	110,100	84,850	68,625	63,900	29,725	93,725	109,675	55,575	107,575	134,350	142,925	0	2,013,525	2,001,700	11,825
TOTAL SALARIES AND BENEFITS	303,675	106,075	1,393,050	812,225	209,225	349,675	279,425	80,625	182,850	78,375	317,050	303,900	144,900	317,200	378,700	410,750	0	5,667,700	5,662,865	4,835
18/19 BUDGETED	279,100	96,925	1,425,550	878,350	211,550	400,075	291,075	80,640	174,625	0	292,475	287,300	153,825	290,825	362,475	371,275	66,800		5,662,865	
INCREASE/(DECREASE)	24,575	9,150	(32,500)	(66,125)	(2,325)	(50,400)	(11,650)	(15)	8,225	78,375	24,575	16,600	(8,925)	26,375	16,225	39,475	(66,800)	4,835		

2019/20 WATER CAPITAL OUTLAY

ADOPTED BUDGET

DETAIL OF ENGINEERING OPERATING EXPENSES

	19/20 BUDGET	18/19 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	569,000	848,500	(279,500)
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	150,100	124,200	25,900
<u>TRAVEL/MEETINGS/ED</u>	27,800	18,800	9,000
<u>UTILITIES</u>	2,500	2,500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,475	3,475	0
TOTAL EXPENSES	765,250	1,009,850	(244,600)

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

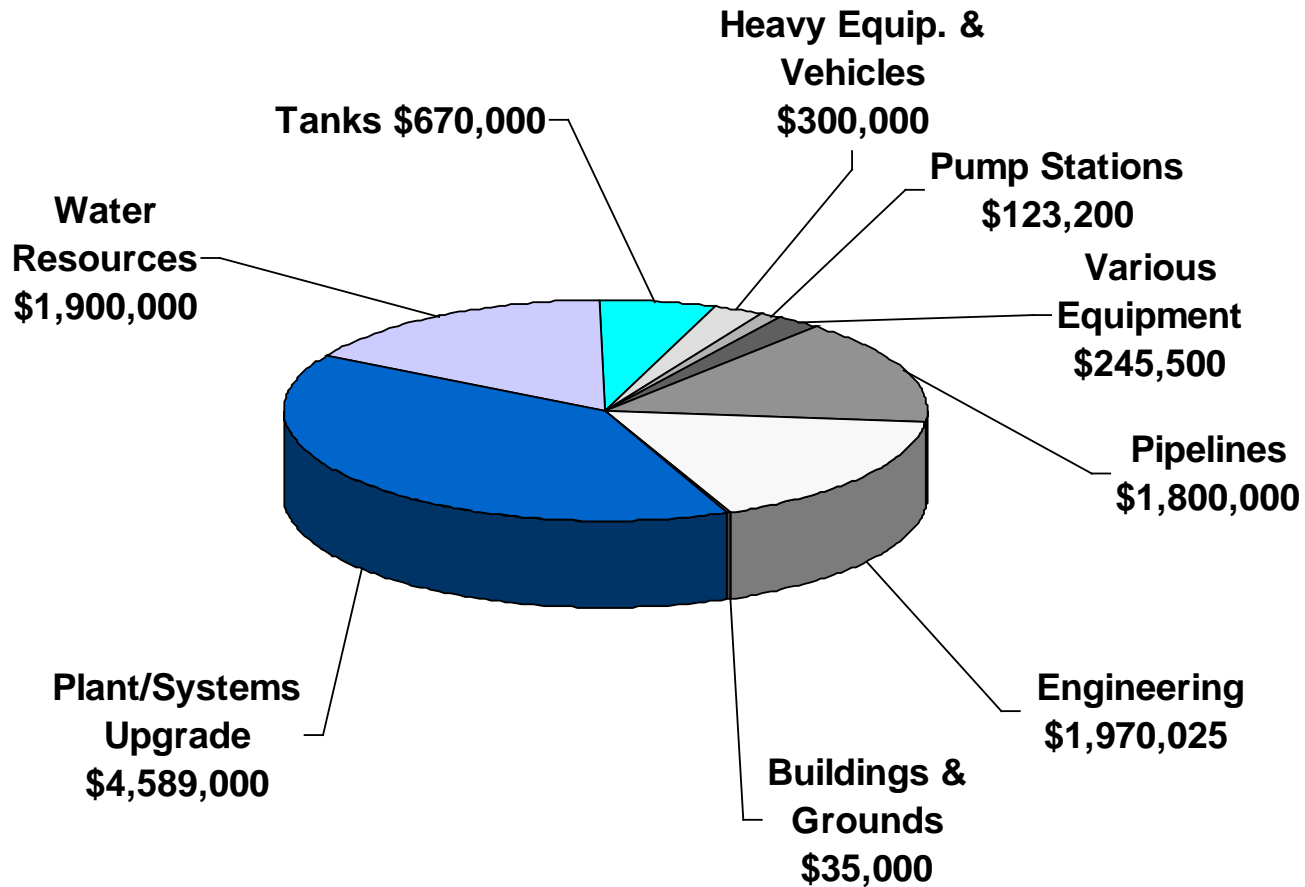
**2019/20 WATER CAPITAL OUTLAY
ENGINEERING DEPARTMENT**

ADOPTED BUDGET

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	19/20 BUDGET	18/19 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	795,575	788,850	6,725
NEW POSITIONS		0	0
SUB-TOTAL	776,171	773,382	2,789
COST OF LIVING ADJ	19,404	15,468	
TOTAL REGULAR	795,575	788,850	6,725
OVERTIME	35,122	29,902	5,220
COST OF LIVING ADJ	878	598	
TOTAL OVERTIME	36,000	30,500	5,500
DOUBLE TIME	488	980	(492)
COST OF LIVING ADJ	12	20	
TOTAL DOUBLE TIME	500	1,000	(500)
PART TIME	0	0	0
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	0	0
GRAND TOTAL SALARIES	832,076	820,350	11,726
BENEFITS	372,700	351,250	21,450
TOTAL SALARIES AND BENEFITS	1,204,775	1,171,600	33,175

WATER ENTERPRISE FUND CAPITAL PROJECTS



2019/20 WATER CAPITAL OUTLAY

ADOPTED BUDGET

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	TOTAL
<i>ELECTRICAL</i>																				
8014	Bakersfield VFD	8,200																		8,200
8057	Misc motor rebuilds	65,000																		65,000
<i>HEAVY MAINTENANCE</i>																				
<i>FIELD OPERATIONS</i>																				
<i>UNDERGROUND REPAIR WATER</i>																				
8035	New vacuum truck 61				19,000															19,000
8045	Replace mole				7,000															7,000
8046	New valve exerciser				10,000															10,000
8905	Waterline - In House Upsizing				100,000															100,000
<i>PUMPS</i>																				
8056	Misc pump rebuilds					50,000														50,000
<i>EQUIPMENT REPAIR</i>																				
8073	Replace vehicle 8						300,000													300,000
8075	Replace generator location tbd						60,000													60,000
<i>ENGINEERING</i>																				
7019	Waterline - Ponderosa							75,000												75,000
7020	Waterline - Marlette							150,000												150,000
7022	Keller Heavenly Water System Improvement							1,900,000												1,900,000
7053	Waterline - Rocky Point Phase 2							733,000												733,000
7060	Susquehanna PRV							25,000												25,000
7061	Price Road PRV							25,000												25,000
8091	Upgrade Booster Stn, Cold Creek							113,000												113,000
8092	Upgrade Bstr Stn, H Street							113,000												113,000
8093	Meters Phase 5B							309,000												309,000
8094	Waterline, Bowers							50,000												50,000
8095	Field Communication Upgrades Phase 1							95,000												95,000
8098	Waterline, Black Bart							50,000												50,000
8099	Rocky Point 1 waterline							100,000												100,000
8763	SCADA Upgrades							10,000												10,000
8926	Sierra Blvd Water System Improvements							376,000												376,000
8929	Meters Phase 5A							3,625,000												3,625,000
8930	Heavenly Tank Rehabilitation							670,000												670,000
8931	Water System Upgrade (TBD)							500,000												500,000
<i>Engineering Staff and Expenses</i>								1,970,025												1,970,025
<i>LAB</i>																				
8076	Lab design evaluation								35,000											35,000
8077	Replace 20L water bath								5,000											5,000
<i>ADMINISTRATION</i>																				
<i>BOARD OF DIRECTORS</i>																				
<i>HUMAN RESOURCES</i>																				

2019/20 WATER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	TOTAL			
<i>FINANCE</i>																							
<i>ACCOUNTING</i>																							
<i>PURCHASING</i>																							
	8023 Replace Carpet, Admin Buidling																			35,000	35,000		
<i>INFORMATION TECHNOLOGY</i>																							
	8011 Replace Hydraulic Modeling Software																				15,000	15,000	
	8012 Wireless Controller/Access Points																				10,000	10,000	
	8013 Firewall Software/Upgrades																				25,000	25,000	
	8015 Network Equipment/Improvements																				11,000	11,000	
	8016 Virual Server/Host																				20,000	20,000	
	8017 Backup Power Server Room																				6,000	6,000	
	8019 Backup/Disaster Recovery Hardware																				15,000	15,000	
<i>CUSTOMER SERVICE</i>																							
<i>INSPECTIONS</i>																							
	8025 Replace Locating Equipment																					7,500	7,500
<i>WATER CONSERVATION</i>																							
	TOTAL CAPITAL OUTLAY 19/20	73,200	0	0	136,000	50,000	360,000	10,889,025	40,000	0	0	0	0	0	35,000	102,000	0	7,500	0		11,692,725		
	ESTIMATED TOTAL 18/19	51,957	6,000	0	197,000	60,379	562,000	9,001,400	5,000	0	5,681	0	0	0	0	167,628	0	5,741	0		10,062,786		
	INCREASE(DECREASE)	21,243	(6,000)	0	(61,000)	(10,379)	(202,000)	1,887,625	35,000	0	(5,681)	0	0	0	35,000	(65,628)	0	1,759	0		1,629,939		

+++THESE ARE BUDGETED ROLLOVERS FROM 18/19

**WATER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2020

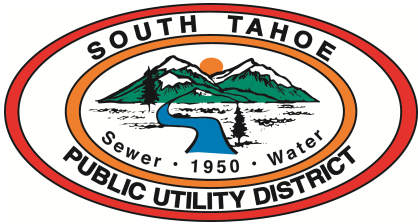
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
4101	Regular Salaries - Wages	164,667.78	176,604.08	168,680.51	168,706.07	171,175.00	153,856.08	171,175.00	187,475.00
4102	Wages Overtime	1,692.51	2,344.55	1,691.85	3,096.13	3,000.00	4,517.68	3,000.00	3,500.00
4103	Wages Double Time	852.40	857.00	504.00	504.00	50.00	822.84	50.00	350.00
4301	FICA Taxes	15,382.31	14,019.96	15,107.49	12,358.74	13,325.00	12,339.89	13,325.00	14,625.00
4302	Dental Self Insured	4,334.06	3,283.83	3,055.81	3,530.55	3,425.00	3,404.18	3,425.00	3,425.00
4304	Vision	625.02	566.93	543.32	556.78	575.00	566.11	575.00	575.00
4305	Retirement Health Savings Account	2,641.51	2,396.10	2,296.56	2,613.94	2,700.00	2,790.64	2,700.00	2,875.00
4306	Workers Compensation	2,864.62	9,380.17	7,275.59	6,465.11	6,375.00	6,453.21	6,375.00	7,675.00
4308	Uniforms	1,056.99	865.55	875.39	975.20	875.00	498.83	875.00	875.00
4309	Health Savings Account - ER Portion	.00	.00	2,386.10	3,585.47	3,600.00	3,587.19	3,600.00	3,600.00
4310	ACWA Medical Insurance	48,685.18	48,867.71	49,188.90	50,030.32	51,550.00	50,580.09	51,550.00	51,275.00
4311	Life Insurance	442.23	401.11	384.41	393.94	425.00	400.61	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	18.00	9.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	487.60	441.60	423.20	441.60	450.00	883.20	450.00	450.00
4315	CalPERS Classic ER Contribution	28,425.16	21,920.80	22,779.75	16,126.56	16,600.00	10,130.41	16,600.00	21,175.00
4325	CalPERS PEPRA ER Contribution	1,127.46	2,405.82	1,735.52	4,181.48	4,925.00	4,471.21	4,925.00	5,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	17.55	44.02	50.00	52.84	50.00	75.00
4405	Contractual Services	.00	.00	.00	.00	.00	.00	.00	1,000.00
4610	Gasoline Expense	1,961.08	2,381.01	1,890.03	3,211.45	2,500.00	2,234.95	2,500.00	2,500.00
4820	Office Supplies	193.64	467.18	500.33	395.54	575.00	618.87	250.00	575.00
6041	Buildings	11,104.30	8,810.83	10,144.97	7,300.28	8,000.00	5,882.16	4,500.00	5,800.00
6050	Wells	1,092.60	2,970.33	4,095.09	3,352.63	5,000.00	8,264.50	2,500.00	15,000.00
6051	Pump Stations	14,671.43	11,577.85	(16,993.88)	1,709.49	42,000.00	(2,171.55)	5,000.00	35,000.00
6054	Repair - Maintenance Water Tanks	686.08	5,259.56	995.02	6,167.48	2,150.00	3,265.61	4,600.00	8,000.00
6056	Radio Repairs - Replacement	.00	1,798.11	.00	654.44	225.00	1,179.21	2,800.00	500.00
6071	Shop Supplies	2,849.09	3,370.02	2,836.90	4,224.69	2,625.00	1,932.01	2,200.00	2,625.00
6073	Small Tools	2,044.91	401.00	1,725.06	1,484.87	1,300.00	2,188.08	1,600.00	1,500.00
6075	Safety Equipment - Physicals	1,066.89	1,341.33	1,541.59	644.09	2,000.00	2,913.92	3,100.00	2,000.00
6200	Travel - Meetings - Education	109.50	1,938.30	104.00	325.36	3,600.00	36.11	1,500.00	3,600.00
6250	Dues - Memberships - Certification	.00	.00	160.00	160.00	175.00	516.00	550.00	750.00
6310	Telephone	57.06	50.91	73.48	66.02	1,000.00	68.06	150.00	1,000.00
6520	Supplies	18.49	.00	280.43	59.14	450.00	.00	450.00	450.00



Adopted Budget - Expense

Budget Year 2020

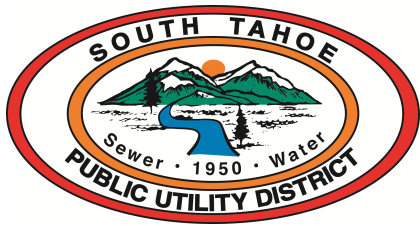
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
7565	VFD Capacitor, Bayview Well	.00	.00	.00	.00	.00	6,039.33	5,973.00	.00
7566	VFD Capacitor, Bayview Well	.00	.00	.00	.00	.00	.00	5,064.00	.00
7579	VFD, Spare	.00	.00	.00	.00	.00	7,520.26	6,900.00	.00
8014	Bakersfield VFD	.00	.00	.00	.00	.00	.00	.00	8,200.00
8057	Misc Motor Rebuilds	.00	.00	.00	.00	.00	.00	.00	65,000.00
8847	Replace SCADA RTU	.00	.00	.00	.00	.00	.00	6,010.00	.00
8848	Replace SCADA RTU	.00	.00	.00	.00	.00	.00	6,010.00	.00
8945	WPS Motor Rebuilds (TBD)	.00	.00	.00	.00	6,000.00	.00	22,000.00	.00
	Department 14 - Electric Totals	\$309,157.90	\$324,739.64	\$284,307.97	\$303,365.39	\$356,700.00	\$295,842.53	\$362,757.00	\$457,175.00



Adopted Budget - Expense

Budget Year 2020

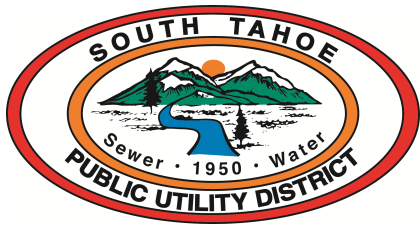
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 16 - Heavy Maintenance								
6030	Service Contracts	3,319.79	3,427.67	.00	.00	4,200.00	3,788.59	4,200.00	4,200.00
6041	Buildings	15,411.69	17,255.73	26,242.74	28,799.16	13,950.00	17,234.74	13,950.00	13,950.00
8909	Replace Admin Building Landscape	.00	.00	.00	.00	10,000.00	3,898.52	6,000.00	.00
8910	Seal/Stripe Admin Building Parking Lot	.00	.00	.00	.00	10,000.00	.00	.00	.00
	Department 16 - Heavy Maintenance Totals	\$18,731.48	\$20,683.40	\$26,242.74	\$28,799.16	\$38,150.00	\$24,921.85	\$24,150.00	\$18,150.00



Adopted Budget - Expense

Budget Year 2020

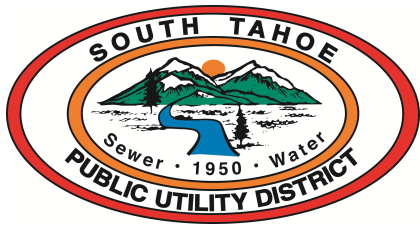
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 20 - Field Operations								
4101	Regular Salaries - Wages	.00	.00	.00	20,464.25	67,275.00	59,377.01	67,275.00	71,750.00
4301	FICA Taxes	.00	.00	.00	1,080.29	5,050.00	4,676.62	5,050.00	5,175.00
4302	Dental Self Insured	.00	.00	.00	257.22	850.00	854.80	850.00	875.00
4304	Vision	.00	.00	.00	35.18	150.00	142.14	150.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	250.70	100.00	1,126.82	1,125.00	1,250.00
4306	Workers Compensation	.00	.00	.00	260.67	275.00	511.80	275.00	625.00
4310	ACWA Medical Insurance	.00	.00	.00	2,750.08	11,100.00	11,333.36	11,100.00	11,125.00
4311	Life Insurance	.00	.00	.00	46.44	175.00	194.52	175.00	200.00
4312	Long Term Disability - Management	.00	.00	.00	104.59	400.00	868.62	400.00	425.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	3,001.97	11,550.00	6,839.96	11,550.00	14,500.00
4405	Contractual Services	.00	.00	.00	.00	.00	2,500.00	2,500.00	2,500.00
4480	Legal-Regular	.00	.00	.00	.00	1,000.00	.00	50.00	250.00
4610	Gasoline Expense	.00	.00	.00	.00	500.00	.00	500.00	500.00
4820	Office Supplies	.00	.00	.00	143.24	500.00	892.44	500.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	167.00	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	205.91	1,500.00	204.26	1,500.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	250.00	94.00	250.00	250.00
6520	Supplies	.00	.00	.00	6.33	100.00	11.71	100.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	30,527.20	79,875.00	57,906.47	63,000.00	65,000.00
	Department 20 - Field Operations Totals	\$0.00	\$0.00	\$0.00	\$59,134.07	\$180,750.00	\$147,701.53	\$166,450.00	\$176,775.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
4101	Regular Salaries - Wages	750,568.64	754,690.99	674,128.38	713,659.43	788,975.00	778,414.26	788,975.00	775,925.00
4102	Wages Overtime	41,662.81	40,830.14	69,459.82	68,569.50	45,000.00	84,111.69	60,000.00	70,000.00
4103	Wages Double Time	2,461.96	4,089.30	2,285.84	3,650.80	3,200.00	2,926.54	3,200.00	1,800.00
4201	Wages - Part Time	.00	.00	38,513.80	48,806.28	82,975.00	40,384.26	82,975.00	50,900.00
4202	Wages - Part Time Overtime	.00	.00	954.48	1,612.35	5,000.00	972.98	5,000.00	1,600.00
4301	FICA Taxes	60,507.23	60,674.05	56,881.94	59,817.27	70,775.00	72,907.96	70,775.00	68,875.00
4302	Dental Self Insured	20,037.00	15,351.04	14,041.95	16,651.50	17,100.00	16,727.36	17,100.00	17,075.00
4303	Unemployment Insurance	.00	.00	1,702.90	9,097.31	.00	8,076.11	.00	.00
4304	Vision	2,829.85	2,644.06	2,513.36	2,632.36	2,850.00	2,782.00	2,850.00	2,850.00
4305	Retirement Health Savings Account	11,960.57	11,175.21	10,622.81	12,353.69	13,450.00	13,711.51	13,450.00	14,325.00
4306	Workers Compensation	10,215.84	31,420.71	29,110.78	29,473.74	31,650.00	34,131.56	31,650.00	39,475.00
4308	Uniforms	3,321.07	3,149.73	2,955.02	3,083.81	3,000.00	3,003.42	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	.00	1,300.00	1,300.00	3,700.00	1,300.00	3,700.00
4310	ACWA Medical Insurance	220,723.03	216,810.18	218,768.54	234,231.50	254,550.00	235,126.83	254,550.00	231,750.00
4311	Life Insurance	1,990.30	1,858.87	1,766.33	1,844.54	2,000.00	1,944.58	2,000.00	2,000.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	3.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	2,298.12	2,038.20	1,935.03	1,998.88	2,050.00	2,171.62	2,050.00	2,175.00
4315	CalPERS Classic ER Contribution	115,339.95	91,887.40	81,412.79	80,301.36	83,225.00	47,351.21	83,225.00	86,000.00
4325	CalPERS PEPRER ER Contribution	3,373.14	5,709.07	8,533.90	12,676.61	18,400.00	16,107.70	18,400.00	21,525.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	17.97	50.00	53.10	50.00	75.00
4520	Miscellaneous Liability Claims	700.00	241.77	319.68	.00	3,000.00	.00	3,000.00	3,000.00
4610	Gasoline Expense	13,362.58	13,423.36	13,794.24	18,498.09	14,000.00	15,506.29	14,000.00	14,000.00
4620	Diesel	42,351.06	21,170.37	39,163.43	26,753.49	25,000.00	24,818.67	25,000.00	25,000.00
4820	Office Supplies	1,869.86	1,313.51	1,398.23	1,338.15	1,000.00	73.14	1,000.00	1,000.00
5020	Equipment Rental- Lease	.00	.00	558.23	.00	500.00	.00	500.00	500.00
6012	Mobile Equipment	.00	92.50	.00	.00	500.00	.00	500.00	500.00
6027	Office Equipment Repair	.00	.00	.00	.00	200.00	.00	200.00	200.00
6030	Service Contracts	667.91	300.00	725.00	356.40	500.00	.00	500.00	500.00
6043	Caltrans - City - County - Improvements	.00	74,292.00	3,614.78	37,083.26	46,000.00	41,109.00	46,000.00	37,000.00
6052	Pipe - Covers & Manholes	492,664.45	448,462.57	435,593.49	514,569.56	350,000.00	459,462.18	450,000.00	350,000.00
6056	Radio Repairs - Replacement	269.65	333.34	.00	.00	1,000.00	2,885.57	2,000.00	1,000.00
6071	Shop Supplies	6,673.22	6,252.44	7,985.37	8,401.36	8,500.00	10,478.48	9,500.00	8,500.00



Adopted Budget - Expense

Budget Year 2020

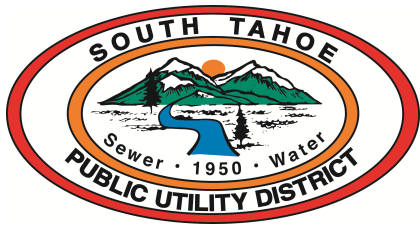
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
6073	Small Tools	7,492.72	13,066.08	5,944.86	10,681.44	18,500.00	8,960.09	18,500.00	10,000.00
6075	Safety Equipment - Physicals	6,620.32	5,608.92	9,138.02	8,869.84	5,000.00	3,794.90	5,000.00	5,000.00
6083	Standby Accomodations	4,349.14	3,426.70	1,118.74	2,811.65	3,000.00	7,831.99	8,000.00	8,000.00
6200	Travel - Meetings - Education	9,579.00	8,663.96	10,750.82	16,016.24	7,000.00	5,849.59	11,000.00	11,000.00
6250	Dues - Memberships - Certification	1,587.00	2,029.91	2,659.00	2,193.25	2,000.00	1,466.00	2,200.00	2,000.00
6310	Telephone	.00	492.08	1,534.65	2,258.04	3,500.00	2,075.42	3,500.00	3,500.00
6360	Propane	20.17	66.89	11.63	.00	300.00	.00	300.00	300.00
6520	Supplies	23.49	30.37	153.10	215.50	500.00	8.57	500.00	500.00
6648	Construction & Excavation Permit	30,085.07	53,212.00	33,173.00	.00	30,000.00	.00	30,000.00	30,000.00
8035	New Vacuum Truck 61	.00	.00	.00	.00	.00	.00	.00	19,000.00
8045	Replace Mole	.00	.00	.00	.00	.00	.00	.00	7,000.00
8046	New Valve Exerciser	.00	.00	.00	.00	.00	.00	.00	10,000.00
8840	Replace Vacuum Vehicle 77	.00	.00	.00	.00	.00	.00	18,000.00	.00
8905	Waterline - In House Upsizing	.00	.00	.00	3,313.30	100,000.00	8,263.24	171,000.00	100,000.00
8940	New Vacuum Truck 61	.00	.00	.00	.00	18,000.00	.00	.00	.00
8941	Truck 25 Hyraulic Unit/Air Compressor	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
	Department 24 - Underground Repair - Water Totals	\$1,865,605.15	\$1,894,807.72	\$1,783,226.94	\$1,955,138.47	\$2,071,550.00	\$1,957,187.82	\$2,268,750.00	\$2,040,550.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 26 - Pumps								
4101	Regular Salaries - Wages	447,475.23	461,603.47	454,898.86	419,521.79	529,250.00	387,564.59	529,250.00	477,500.00
4102	Wages Overtime	13,978.77	16,784.78	26,272.39	22,098.00	12,000.00	26,167.95	22,000.00	27,000.00
4103	Wages Double Time	5,068.81	4,944.17	5,276.07	5,373.38	4,525.00	6,096.08	5,000.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	8,094.83	16,675.00	10,209.00	16,675.00	8,350.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	122.10	150.00	125.00
4301	FICA Taxes	36,848.40	37,573.25	40,281.61	42,296.62	43,025.00	32,363.12	43,025.00	39,625.00
4302	Dental Self Insured	11,031.63	8,955.27	8,477.36	9,907.39	10,250.00	8,968.72	10,250.00	9,400.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	1,930.50	.00	.00
4304	Vision	1,558.79	1,546.18	1,492.30	1,602.86	1,725.00	1,479.76	1,725.00	1,575.00
4305	Retirement Health Savings Account	6,588.67	5,534.86	6,307.38	7,423.63	8,075.00	7,356.26	8,075.00	7,875.00
4306	Workers Compensation	7,077.15	23,698.40	20,153.16	19,888.40	22,000.00	14,034.05	22,000.00	17,025.00
4308	Uniforms	3,064.41	3,145.79	3,058.68	3,030.60	3,000.00	943.14	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	1,199.17	3,046.24	3,050.00	6,219.90	3,050.00	4,900.00
4310	ACWA Medical Insurance	100,586.21	103,871.81	116,604.36	129,997.51	141,750.00	130,064.79	141,750.00	135,225.00
4311	Life Insurance	1,097.01	1,087.97	1,055.40	1,128.59	1,200.00	1,039.07	1,200.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	17.95	20.65	34.34	14.22	.00	2.75	.00	.00
4314	Long Term Disability - Union	1,223.60	1,214.40	1,204.82	1,259.99	1,325.00	2,305.78	1,325.00	1,200.00
4315	CalPERS Classic ER Contribution	78,303.85	71,774.80	67,403.84	63,148.23	75,125.00	31,295.65	75,125.00	63,575.00
4325	CalPERS PEPRER ER Contribution	.00	.00	1,864.09	4,444.99	5,325.00	7,473.80	5,325.00	9,650.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	7.80	32.03	50.00	58.54	50.00	75.00
4610	Gasoline Expense	9,025.30	7,923.96	8,346.18	10,199.28	9,500.00	7,190.54	9,500.00	9,500.00
4620	Diesel	7,641.09	878.57	9,357.37	3,555.16	4,500.00	3,264.33	4,500.00	4,500.00
4630	Oil & Lubricants	.00	.00	.00	441.90	550.00	287.89	550.00	550.00
4755	Hypochlorite	21,499.78	19,161.16	20,470.02	21,822.16	22,000.00	31,639.00	22,000.00	22,000.00
4820	Office Supplies	578.92	958.55	1,260.41	1,200.79	700.00	193.94	700.00	700.00
5010	Land and Buildings	25,032.77	6,065.40	7,933.90	6,065.40	6,000.00	.00	6,000.00	6,000.00
6012	Mobile Equipment	34.00	117.98	699.37	144.05	150.00	546.33	150.00	150.00
6041	Buildings	2,035.94	2,983.78	546.96	3,079.67	3,600.00	636.25	5,000.00	15,000.00
6042	Grounds & Maintenance	1,038.38	1,089.39	987.69	1,745.71	1,450.00	1,028.24	5,000.00	5,000.00
6050	Wells	15,110.48	18,054.75	1,631.48	11,020.62	15,000.00	21,524.01	15,000.00	15,000.00
6051	Pump Stations	26,669.43	13,260.06	15,049.37	27,713.74	17,100.00	35,469.82	17,000.00	17,000.00
6054	Repair - Maintenance Water Tanks	21,424.85	14,265.60	8,866.37	8,673.61	15,000.00	3,657.17	15,000.00	35,000.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 26 - Pumps								
6056	Radio Repairs - Replacement	148.17	86.10	.00	534.44	275.00	.00	275.00	275.00
6071	Shop Supplies	3,380.55	4,399.09	5,530.94	9,116.74	4,050.00	15,679.88	15,000.00	10,000.00
6073	Small Tools	3,666.84	8,087.70	3,103.23	6,670.44	4,050.00	7,305.74	4,050.00	6,050.00
6075	Safety Equipment - Physicals	1,280.62	6,650.77	4,413.27	6,764.70	5,000.00	3,700.35	10,000.00	10,000.00
6083	Standby Accomodations	1,795.19	1,931.37	2,901.91	6,972.92	6,000.00	10,996.69	10,000.00	10,000.00
6200	Travel - Meetings - Education	2,998.65	3,201.51	4,516.37	4,565.45	2,500.00	10,908.16	8,000.00	8,000.00
6250	Dues - Memberships - Certification	2,197.49	1,873.20	2,283.12	1,510.00	2,000.00	1,368.88	2,000.00	2,000.00
6310	Telephone	1,008.95	789.18	1,144.76	1,604.98	1,500.00	1,529.57	1,500.00	1,500.00
6360	Propane	.00	.00	.00	.00	.00	988.79	.00	.00
6520	Supplies	33.51	11.00	239.46	309.54	325.00	37.30	325.00	325.00
7561	Roof Replacement, Tata Ln Booster Stn	.00	.00	.00	.00	.00	12,070.00	12,070.00	.00
7562	Security, Flagpole Tank - Camera Mount Magnets	.00	.00	.00	.00	.00	6,971.63	6,965.00	.00
7575	Pump/Motor Repl, Glenwood Well #5	.00	.00	.00	.00	.00	67,120.00	10,000.00	.00
7578	Control Valve, David Lane Booster Station	.00	.00	.00	.00	.00	9,250.19	7,200.00	.00
8056	Misc Pump Rebuilds	.00	.00	.00	.00	.00	.00	.00	50,000.00
8843	David Lane Pump #2 Rebuild	.00	.00	.00	.00	.00	.00	5,000.00	.00
8844	David Lane Pump #3 Rebuild	.00	.00	.00	.00	.00	9,144.16	9,144.00	.00
8942	Pump Rebuild TBD	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
	Department 26 - Pumps Totals	\$860,521.39	\$853,544.92	\$854,873.81	\$876,020.60	\$1,009,600.00	\$938,204.41	\$1,100,904.00	\$1,040,775.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair								
4101	Regular Salaries - Wages	96,421.17	115,399.67	110,800.77	116,986.14	127,250.00	108,092.92	127,250.00	127,225.00
4102	Wages Overtime	7,880.52	5,202.91	6,149.97	7,223.06	6,500.00	4,913.47	6,500.00	3,000.00
4103	Wages Double Time	1,404.42	792.00	576.00	828.04	500.00	576.00	500.00	250.00
4301	FICA Taxes	8,082.46	9,330.97	9,373.81	9,687.22	10,275.00	8,556.90	10,275.00	9,975.00
4302	Dental Self Insured	2,493.58	2,455.97	2,139.53	2,686.84	2,575.00	2,543.29	2,575.00	2,575.00
4304	Vision	352.63	424.06	381.58	424.01	450.00	422.96	450.00	450.00
4305	Retirement Health Savings Account	1,490.50	1,792.02	1,612.97	1,989.26	2,025.00	2,084.91	2,025.00	2,150.00
4306	Workers Compensation	1,606.72	5,659.91	4,893.17	5,059.04	5,100.00	3,903.83	5,100.00	4,550.00
4308	Uniforms	333.04	348.07	419.77	493.04	450.00	160.33	450.00	450.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	1,288.78	1,300.00	1,300.00
4310	ACWA Medical Insurance	28,743.92	36,549.28	36,257.97	41,122.00	37,675.00	37,086.15	37,675.00	35,275.00
4311	Life Insurance	249.52	300.03	268.18	294.01	300.00	293.32	300.00	300.00
4314	Long Term Disability - Union	263.79	309.84	304.34	313.68	325.00	641.52	325.00	325.00
4315	CalPERS Classic ER Contribution	15,012.43	13,833.77	14,478.14	15,416.96	16,100.00	9,473.25	16,100.00	19,225.00
4325	CalPERS PEPRER Contribution	722.25	1,627.03	1,187.98	1,689.99	2,025.00	1,743.59	2,025.00	2,150.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	8.76	25.00	25.00
4610	Gasoline Expense	781.52	1,217.97	1,385.83	1,613.14	1,000.00	1,148.46	500.00	1,000.00
4620	Diesel	924.25	356.46	2,007.94	926.07	1,000.00	499.74	500.00	1,000.00
4630	Oil & Lubricants	2,845.56	3,242.18	4,289.01	2,658.54	4,500.00	2,726.32	4,500.00	4,500.00
4820	Office Supplies	155.95	108.64	139.03	147.02	800.00	27.17	400.00	800.00
6011	Automotive	39,673.63	46,958.99	47,495.66	52,864.80	33,800.00	45,924.50	38,000.00	33,800.00
6012	Mobile Equipment	.00	21.86	.00	.00	250.00	.00	250.00	250.00
6013	Generators	2,373.00	2,053.43	5,169.94	7,477.05	2,500.00	3,039.64	3,000.00	2,500.00
6030	Service Contracts	9,892.49	4,129.08	9,461.34	7,095.66	9,500.00	6,774.06	9,500.00	9,500.00
6071	Shop Supplies	3,734.02	3,286.82	3,976.18	6,298.58	3,000.00	5,348.52	3,500.00	3,000.00
6073	Small Tools	747.29	1,634.57	481.27	1,089.17	1,500.00	2,260.26	2,500.00	1,500.00
6075	Safety Equipment - Physicals	337.68	270.97	708.43	236.02	600.00	228.47	600.00	600.00
6200	Travel - Meetings - Education	900.83	1,177.43	280.92	3,268.65	2,000.00	583.55	2,000.00	2,000.00
6250	Dues - Memberships - Certification	135.50	221.00	.00	48.24	200.00	82.50	200.00	200.00
6520	Supplies	.00	100.00	.00	.00	300.00	.00	300.00	300.00
7049	Electric Car	.00	.00	.00	.00	.00	29,402.77	29,000.00	.00
8073	Replace Vehicle 8	.00	.00	.00	.00	.00	.00	.00	300,000.00



Adopted Budget - Expense

Budget Year 2020

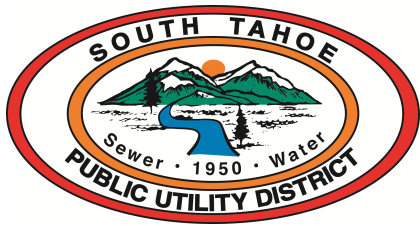
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair								
8075	Replace Generator Location tbd	.00	.00	.00	.00	.00	.00	.00	60,000.00
8751	Replace Vehicle 55	.00	.00	.00	.00	.00	237,425.33	250,000.00	.00
8774	Replace Engine/Transmission	.00	.00	.00	.00	.00	.00	6,000.00	.00
8850	Replace Vehicle 57	.00	.00	.00	385,229.35	.00	.00	.00	.00
8851	Replace Vehicle 82	.00	.00	.00	.00	.00	29,373.41	35,000.00	.00
8900	Replace Engine/Transmission	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8950	Replace Vehicle 25	.00	.00	.00	.00	70,000.00	74,224.86	70,000.00	.00
8951	Replace Vehicle 8	.00	.00	.00	.00	300,000.00	.00	.00	.00
8952	Replace Vehicle 31	.00	.00	.00	.00	45,000.00	112,137.22	120,000.00	.00
8953	Replace Vehicle 33	.00	.00	.00	.00	60,000.00	.00	45,000.00	.00
	Department 28 - Equipment Repair Totals	\$227,558.67	\$258,804.93	\$264,239.73	\$673,165.58	\$754,500.00	\$732,996.76	\$840,625.00	\$630,175.00



Adopted Budget - Expense

Budget Year 2020

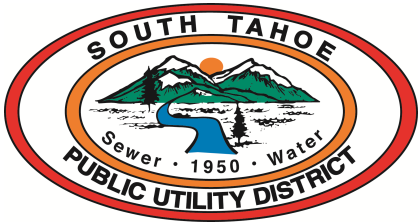
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
4101	Regular Salaries - Wages	693,727.98	733,799.32	865,095.78	899,984.97	788,850.00	730,264.85	788,850.00	795,575.00
4102	Wages Overtime	38,393.77	28,220.19	22,411.63	42,157.69	30,500.00	37,842.96	30,500.00	36,000.00
4103	Wages Double Time	.00	.00	.00	168.00	1,000.00	.00	1,000.00	500.00
4201	Wages - Part Time	622.62	3,191.42	612.90	165.38	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	3.38	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	46,208.58	52,628.86	55,940.43	66,027.32	57,700.00	49,995.32	57,700.00	58,500.00
4302	Dental Self Insured	12,128.62	10,238.83	12,076.15	13,641.11	11,100.00	11,742.41	11,100.00	11,100.00
4304	Vision	1,741.67	1,765.66	2,120.54	2,169.85	1,850.00	1,952.98	1,850.00	1,850.00
4305	Retirement Health Savings Account	9,588.01	10,080.25	12,161.17	13,748.37	11,975.00	13,115.29	11,975.00	13,300.00
4306	Workers Compensation	1,548.75	7,447.84	6,588.34	2,861.58	2,800.00	8,019.54	2,800.00	8,300.00
4308	Uniforms	281.62	410.23	474.64	459.35	475.00	139.31	475.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	6,188.11	11,302.23	10,850.00	8,006.47	10,850.00	8,150.00
4310	ACWA Medical Insurance	126,533.30	131,209.12	160,832.27	166,956.91	140,200.00	151,246.48	14,200.00	153,325.00
4311	Life Insurance	1,684.12	1,808.11	2,243.07	2,338.62	2,000.00	2,102.57	2,000.00	2,025.00
4312	Long Term Disability - Management	2,482.33	3,209.13	3,377.12	3,297.22	2,925.00	5,764.95	2,925.00	3,000.00
4313	AFLAC Administrative fee - ER Portion	114.65	109.02	82.85	22.08	.00	13.92	25.00	25.00
4314	Long Term Disability - Union	653.20	744.12	824.76	883.20	775.00	1,572.68	775.00	775.00
4315	CalPERS Classic ER Contribution	109,061.06	103,114.29	110,458.29	109,424.27	92,825.00	53,072.56	92,825.00	87,025.00
4325	CalPERS PEPRER ER Contribution	2,007.17	2,747.29	10,531.15	13,501.85	15,625.00	15,772.05	15,625.00	24,700.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	43.06	124.07	150.00	132.03	150.00	150.00
4405	Contractual Services	330,089.45	473,090.53	363,114.40	224,363.53	793,000.00	196,983.38	680,000.00	398,000.00
4420	Mapping	.00	133.06	675.35	.00	2,500.00	47.21	2,500.00	2,500.00
4475	Legal-Special Projects	56,367.72	76,172.77	205,238.45	169,622.00	50,000.00	174,973.71	190,525.00	166,000.00
4480	Legal-Regular	585.00	2,716.92	8,172.55	2,287.50	3,000.00	8,088.52	3,000.00	2,500.00
4610	Gasoline Expense	5,169.09	5,596.11	4,803.90	4,593.40	5,300.00	3,048.85	5,300.00	5,300.00
4810	Postage Expenses	79.34	33.21	45.35	.00	175.00	16.36	175.00	175.00
4820	Office Supplies	24,932.50	7,788.04	7,479.87	7,148.72	6,050.00	4,088.40	6,050.00	6,050.00
4830	Subscription Expense	41.50	.00	37.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	263.35	260.16	436.31	424.51	125.00	(46.51)	125.00	125.00
6027	Office Equipment Repair	162.84	954.24	608.12	70.27	1,000.00	68.63	1,000.00	1,000.00
6030	Service Contracts	495.95	2,198.14	2,428.67	2,482.44	1,100.00	2,953.17	2,500.00	2,000.00
6042	Grounds & Maintenance	.00	6.00	81.74	.00	100.00	.00	100.00	100.00



Adopted Budget - Expense

Budget Year 2020

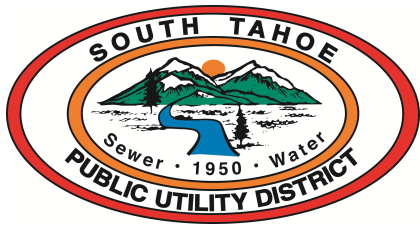
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 20 - Water Fund									
	Department 30 - Engineering								
6050	Wells	.00	11,023.00	58,221.30	288,779.87	120,000.00	241,907.61	134,000.00	145,000.00
6071	Shop Supplies	1,206.89	813.68	2,980.14	930.51	500.00	673.42	1,000.00	500.00
6075	Safety Equipment - Physicals	745.91	1,558.57	1,603.14	1,278.64	1,500.00	766.27	1,500.00	1,500.00
6200	Travel - Meetings - Education	12,574.12	18,080.04	18,869.54	22,077.11	17,000.00	17,365.71	17,000.00	17,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	173.20	500.00	.00
6250	Dues - Memberships - Certification	1,328.50	1,563.00	970.50	10,653.50	1,800.00	870.00	6,800.00	10,800.00
6310	Telephone	179.50	196.48	502.57	1,875.30	2,500.00	1,828.22	2,500.00	2,500.00
6520	Supplies	195.91	122.29	201.78	466.46	625.00	121.70	625.00	625.00
6650	Regulatory Operating Permits	(15,536.76)	26,052.90	27,497.68	(18,037.74)	3,475.00	2,110.00	3,475.00	3,475.00
7005	Keller Booster Station Rehab	.00	.00	.00	.00	75,000.00	.00	.00	.00
7019	Waterline - Ponderosa	.00	20,516.56	12,554.98	1,246,507.01	175,000.00	14,813.94	75,000.00	75,000.00
7020	Waterline - Marlette	.00	18,454.21	.00	274,636.90	500,000.00	578,578.88	825,000.00	150,000.00
7021	Upper Montgomery Water System Improvements	.00	.00	.00	.00	100,000.00	.00	.00	.00
7022	Keller Heavenly Water System Improvement	.00	55,489.45	154,162.69	154,928.51	700,000.00	132,730.51	250,000.00	1,900,000.00
7045	Sierra Blvd City Meter Install	.00	.00	.00	3,929.33	.00	.00	.00	.00
7052	South Y Plume Remediation	.00	.00	.00	.00	.00	22,915.00	30,000.00	.00
7053	Waterline - Rocky Point Phase 2	.00	.00	.00	.00	.00	27,472.00	50,000.00	733,000.00
7060	Replace PRV, Susquehana	.00	.00	.00	.00	.00	441.61	30,000.00	25,000.00
7061	Replace PRV, Price Road	.00	.00	.00	.00	.00	441.62	30,000.00	25,000.00
8091	Upgrade Booster Station, Cold Creek	.00	.00	.00	.00	.00	.00	.00	113,000.00
8092	Upgrade Booster Station, H Street	.00	.00	.00	.00	.00	.00	.00	113,000.00
8093	Meters Phase 5B	.00	.00	.00	.00	.00	.00	.00	309,000.00
8094	Waterline, Bowers	.00	.00	.00	.00	.00	.00	.00	50,000.00
8095	Field Communication Upgrades Phase 1	.00	.00	.00	.00	.00	.00	22,000.00	95,000.00
8098	Waterline, Black Bart	.00	.00	.00	.00	.00	.00	.00	50,000.00
8099	Rocky Point 1 Waterline	.00	.00	.00	.00	.00	441.62	50,000.00	100,000.00
8539	Replace Large Water Meters	15,454.05	154,904.00	62,643.39	5,794.04	.00	.00	.00	.00
8661	Paving - Christmas Valley Tank	.00	.00	.00	.00	45,000.00	93,524.00	95,000.00	.00
8664	David Ln Booster Stn	.00	.00	.00	.00	75,000.00	.00	70,000.00	.00
8762	H St Zone Improvements	.00	.00	.00	.00	100,000.00	.00	.00	.00
8763	SCADA Upgrades	.00	.00	.00	46,766.85	100,000.00	19,615.96	55,000.00	10,000.00
8859	Meters Phase 4	.00	.00	.00	1,927,328.63	2,720,000.00	2,684,174.67	2,622,000.00	.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
8860	2017 Hydrants	.00	.00	10,540.50	761,353.73	.00	.00	.00	.00
8861	2018 Hydrants Project	.00	.00	.00	4,286.82	250,000.00	239,051.73	275,000.00	.00
8926	Sierra Blvd Water System Improvements	.00	.00	.00	.00	400,000.00	651.75	200,000.00	376,000.00
8928	PRV, Pine Valley Rd	.00	.00	.00	.00	75,000.00	32,183.56	200,000.00	.00
8929	Meters Phase 5A	.00	.00	.00	.00	1,500,000.00	556,520.57	1,500,000.00	3,625,000.00
8930	Heavenly Tank Rehabilitation	.00	.00	.00	.00	150,000.00	39,514.90	150,000.00	670,000.00
8931	Water System Upgrade (TBD)	.00	.00	.00	.00	500,000.00	.00	390,000.00	500,000.00
	Department 30 - Engineering Totals	\$1,481,112.31	\$1,968,450.42	\$2,215,932.18	\$6,493,781.91	\$9,646,450.00	\$6,189,866.54	\$9,023,400.00	\$10,889,025.00



Adopted Budget - Expense

Budget Year 2020

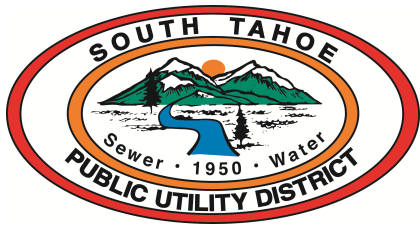
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 32 - Laboratory								
4101	Regular Salaries - Wages	231,261.15	219,099.19	240,078.22	243,537.66	255,925.00	196,335.17	250,675.00	228,325.00
4102	Wages Overtime	3,803.35	2,858.58	3,605.21	6,789.99	4,000.00	5,605.74	4,000.00	6,500.00
4103	Wages Double Time	2,647.09	2,580.90	2,697.75	2,971.67	3,000.00	2,398.11	3,000.00	2,800.00
4201	Wages - Part Time	7,890.20	8,243.29	4,349.65	4,104.65	8,000.00	3,893.10	8,000.00	1,600.00
4202	Wages - Part Time Overtime	87.47	79.53	69.33	31.59	50.00	172.72	50.00	150.00
4203	Wages - Part Time Double Time	154.68	194.54	83.18	122.92	200.00	128.18	200.00	200.00
4301	FICA Taxes	17,796.74	17,164.61	18,550.01	23,714.76	20,750.00	15,006.81	20,750.00	18,325.00
4302	Dental Self Insured	5,015.44	3,643.55	3,931.17	4,258.80	4,275.00	3,988.14	4,275.00	4,275.00
4304	Vision	708.48	639.44	696.42	685.43	725.00	663.26	725.00	725.00
4305	Retirement Health Savings Account	3,244.44	2,976.90	3,231.19	3,530.04	3,725.00	3,472.07	3,725.00	3,875.00
4306	Workers Compensation	3,087.96	8,742.80	8,552.97	8,322.43	5,875.00	4,987.63	5,875.00	3,100.00
4308	Uniforms	637.62	657.22	665.54	588.56	675.00	271.66	675.00	675.00
4309	Health Savings Account - ER Portion	.00	.00	4,336.94	4,333.64	4,350.00	5,647.94	4,350.00	4,350.00
4310	ACWA Medical Insurance	45,413.79	40,821.18	43,817.31	40,466.91	43,250.00	35,748.21	43,250.00	37,375.00
4311	Life Insurance	553.35	512.09	560.03	547.34	575.00	504.59	575.00	550.00
4312	Long Term Disability - Management	392.52	406.14	414.27	387.86	425.00	673.98	425.00	350.00
4313	AFLAC Administrative fee - ER Portion	53.80	45.11	17.95	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	441.60	386.40	377.20	432.40	450.00	808.90	450.00	450.00
4315	CalPERS Classic ER Contribution	40,451.74	34,422.03	38,626.66	39,526.13	43,750.00	15,151.02	43,750.00	31,250.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	.00	.00	3,211.93	4,000.00	4,700.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	35.27	69.19	75.00	82.62	75.00	100.00
4405	Contractual Services	3,258.31	.00	815.30	8,675.39	5,000.00	5,143.71	5,143.71	5,000.00
4610	Gasoline Expense	1,377.20	923.08	960.61	1,547.50	1,600.00	995.80	1,600.00	1,600.00
4760	Laboratory Supplies	31,685.21	26,082.10	28,949.95	27,111.68	29,200.00	24,271.42	29,000.00	29,200.00
4790	Other Supplies	760.19	771.58	1,478.17	1,222.57	1,000.00	598.17	1,000.00	1,000.00
4810	Postage Expenses	1,075.50	844.83	608.57	2,189.97	750.00	3,241.03	4,000.00	750.00
4820	Office Supplies	1,822.07	1,172.35	1,545.76	1,587.38	2,000.00	2,156.27	2,000.00	2,000.00
6025	Laboratory Equipment	4,271.32	7,226.68	1,155.04	2,415.16	6,500.00	1,595.00	6,500.00	6,500.00
6030	Service Contracts	8,959.59	4,553.57	4,307.90	3,131.79	4,500.00	544.90	4,500.00	4,500.00
6041	Buildings	.00	.00	.00	.00	500.00	.00	500.00	500.00
6042	Grounds & Maintenance	144.12	15.11	.00	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	150.00	.00	150.00	150.00



Adopted Budget - Expense

Budget Year 2020

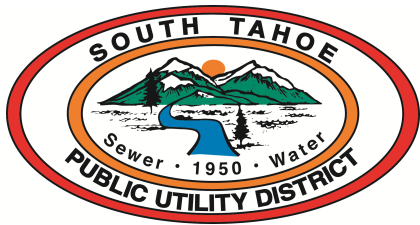
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 32 - Laboratory								
6075	Safety Equipment - Physicals	833.96	1,193.50	977.90	645.08	800.00	331.68	800.00	800.00
6110	Monitoring	44,946.44	25,825.90	22,153.50	27,669.50	55,000.00	52,036.50	55,000.00	28,000.00
6200	Travel - Meetings - Education	3,534.87	523.35	1,295.93	3,463.81	9,000.00	2,182.85	9,000.00	4,000.00
6250	Dues - Memberships - Certification	914.50	164.50	320.00	769.50	900.00	188.00	900.00	900.00
6520	Supplies	.00	.00	.00	27.10	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	1,857.50	2,799.00	3,498.00	2,684.50	4,000.00	2,754.50	4,000.00	4,000.00
8076	Lab Design Evaluation	.00	.00	.00	.00	.00	.00	.00	35,000.00
8077	Replace 20L Water Bath	.00	.00	.00	.00	.00	.00	.00	5,000.00
8954	QED Well Wizzard Sampler Controller	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
	Department 32 - Laboratory Totals	\$469,082.20	\$415,569.05	\$442,762.90	\$467,562.90	\$526,175.00	\$394,791.61	\$528,118.71	\$478,775.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 40 - Administration								
4101	Regular Salaries - Wages	192,142.07	194,570.86	198,394.89	215,665.17	207,825.00	201,312.20	207,825.00	194,425.00
4102	Wages Overtime	.00	27.08	.00	3.04	25.00	26.51	25.00	150.00
4301	FICA Taxes	10,448.54	11,675.86	11,182.36	12,337.59	12,675.00	16,613.16	12,675.00	12,875.00
4302	Dental Self Insured	3,020.10	2,439.09	2,415.58	2,699.08	2,575.00	2,579.52	2,575.00	2,575.00
4304	Vision	426.96	421.74	427.00	426.11	450.00	429.01	450.00	450.00
4305	Retirement Health Savings Account	2,813.04	2,626.11	2,984.22	3,441.31	3,500.00	3,597.81	3,500.00	3,525.00
4306	Workers Compensation	618.14	1,194.62	1,176.80	692.17	750.00	1,715.97	750.00	1,850.00
4309	Health Savings Account - ER Portion	.00	.00	.00	655.14	650.00	655.00	650.00	1,950.00
4310	ACWA Medical Insurance	32,298.78	29,688.29	28,613.72	30,285.67	30,850.00	30,790.88	30,850.00	28,475.00
4311	Life Insurance	499.25	513.91	537.09	572.03	575.00	560.34	575.00	600.00
4312	Long Term Disability - Management	1,019.82	1,062.75	1,091.85	1,130.97	1,125.00	2,132.15	1,125.00	1,175.00
4313	AFLAC Administrative fee - ER Portion	17.56	18.58	17.74	25.40	.00	21.21	50.00	50.00
4314	Long Term Disability - Union	105.96	89.28	90.99	99.99	100.00	214.08	100.00	125.00
4315	CalPERS Classic ER Contribution	24,255.68	22,075.27	22,830.14	24,164.04	25,900.00	14,455.18	25,900.00	26,900.00
4325	CalPERS PEPRER Contribution	2,821.49	3,146.67	3,418.59	3,778.80	4,050.00	3,710.58	4,050.00	4,275.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	8.94	25.00	24.95	25.00	25.00
4405	Contractual Services	276.77	3,368.75	.00	.00	500.00	1,911.34	2,500.00	500.00
4475	Legal-Special Projects	.00	.00	.00	.00	.00	.00	250.00	250.00
4476	Legal Litigation Confidential	.00	.00	.00	.00	.00	2,788.75	3,750.00	2,750.00
4480	Legal-Regular	25.50	3,881.50	.00	931.50	250.00	244.75	1,500.00	250.00
4610	Gasoline Expense	1,034.04	924.65	928.39	1,281.12	1,100.00	744.45	1,100.00	1,100.00
4820	Office Supplies	754.57	1,565.24	990.72	1,105.21	1,800.00	997.21	1,500.00	1,800.00
4830	Subscription Expense	71.50	71.50	.00	.00	150.00	.00	150.00	150.00
4920	Printing	62.23	.00	97.95	.00	100.00	.00	100.00	100.00
6030	Service Contracts	527.55	425.36	407.82	683.22	650.00	811.81	650.00	650.00
6075	Safety Equipment - Physicals	.00	64.21	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,904.08	3,162.38	5,373.65	3,538.23	4,900.00	4,750.83	4,900.00	4,900.00
6250	Dues - Memberships - Certification	751.50	320.00	331.50	403.50	500.00	551.41	600.00	600.00
6520	Supplies	401.24	386.59	738.07	462.38	1,250.00	346.36	1,250.00	1,250.00
6621	Incentive & Recognition Program	3,453.29	2,585.84	4,222.18	5,363.42	4,500.00	3,749.73	4,500.00	4,500.00
	Department 40 - Administration Totals	\$283,749.66	\$286,306.13	\$286,271.25	\$309,754.03	\$306,875.00	\$295,735.19	\$313,975.00	\$298,325.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	11,973.46	12,092.61	12,146.45	11,900.30	11,765.00	10,947.96	11,765.00	12,000.00
4301	FICA Taxes	919.77	927.57	932.17	924.33	925.00	841.01	925.00	925.00
4302	Dental Self Insured	3,828.30	4,182.30	4,356.00	4,267.80	4,275.00	4,267.80	4,275.00	4,275.00
4304	Vision	709.80	709.80	709.80	709.80	725.00	709.80	725.00	725.00
4306	Workers Compensation	22.13	147.33	134.83	135.76	125.00	94.09	125.00	125.00
4310	ACWA Medical Insurance	46,980.78	50,286.36	55,567.62	60,010.20	62,250.00	61,591.26	62,250.00	61,925.00
4311	Life Insurance	109.68	114.72	114.72	114.72	125.00	114.72	125.00	125.00
4315	CalPERS Classic ER Contribution	440.10	401.06	414.86	426.30	450.00	255.61	450.00	525.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	24,248.42	20,398.00	21,189.50	24,236.25	21,000.00	19,665.00	25,000.00	25,000.00
4820	Office Supplies	200.58	63.28	308.56	11.72	950.00	20.74	950.00	3,450.00
6200	Travel - Meetings - Education	8,581.11	7,034.82	7,812.26	6,887.00	10,000.00	5,020.74	10,000.00	10,000.00
6250	Dues - Memberships - Certification	35,823.50	37,059.50	43,430.50	41,192.00	45,000.00	57,062.00	56,800.00	59,000.00
6520	Supplies	.00	109.63	25.00	25.00	250.00	104.49	250.00	250.00
6610	Election Expense	6,157.01	.00	7,416.47	.00	6,200.00	6,916.47	6,200.00	.00
8920	Board Room Furniture	.00	.00	.00	.00	6,050.00	5,680.80	5,681.00	.00
	Department 42 - Board of Directors Totals	\$139,994.64	\$133,526.98	\$154,558.74	\$150,841.18	\$170,340.00	\$173,292.49	\$185,771.00	\$178,575.00



Adopted Budget - Expense

Budget Year 2020

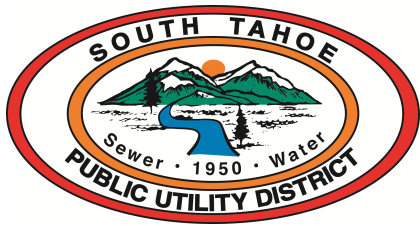
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	90,843.21	97,145.71	82,701.88	111,236.42	114,325.00	99,580.29	114,325.00	118,650.00
4102	Wages Overtime	53.82	159.69	1,306.30	181.14	1,350.00	148.93	1,350.00	300.00
4301	FICA Taxes	5,617.80	6,912.20	7,080.58	6,898.52	8,450.00	6,921.56	8,450.00	8,675.00
4302	Dental Self Insured	2,064.62	1,653.34	1,606.47	1,808.30	1,725.00	1,715.17	1,725.00	1,725.00
4304	Vision	293.90	285.38	284.00	285.52	300.00	285.27	300.00	300.00
4305	Retirement Health Savings Account	1,583.30	1,573.34	1,583.20	1,796.71	1,825.00	1,917.95	1,825.00	2,000.00
4306	Workers Compensation	115.49	419.29	439.41	429.41	475.00	866.64	475.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	1,303.99	1,304.73	1,300.00	1,304.77	1,300.00	1,300.00
4310	ACWA Medical Insurance	23,646.84	21,458.82	22,565.74	23,444.75	24,175.00	24,092.36	24,175.00	24,050.00
4311	Life Insurance	282.67	284.21	295.55	311.33	300.00	316.34	300.00	325.00
4312	Long Term Disability - Management	438.15	451.08	460.14	470.49	475.00	964.50	475.00	500.00
4313	AFLAC Administrative fee - ER Portion	17.65	27.07	27.17	16.62	.00	18.12	25.00	25.00
4314	Long Term Disability - Union	92.07	105.69	109.86	110.40	125.00	220.80	125.00	125.00
4315	CalPERS Classic ER Contribution	14,972.60	15,803.77	17,144.60	17,785.76	19,775.00	11,778.08	19,775.00	23,825.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.71	17.79	25.00	17.76	25.00	25.00
4405	Contractual Services	24,385.79	3,400.84	12,245.44	31,473.74	19,450.00	29,105.15	25,000.00	19,200.00
4445	Personnel Legal	4,172.42	5,888.78	402.15	5,310.01	5,000.00	5,391.00	7,500.00	5,000.00
4810	Postage Expenses	62.42	21.59	13.36	.00	75.00	82.17	150.00	75.00
4820	Office Supplies	724.97	2,359.65	1,264.46	1,724.01	1,100.00	1,316.83	1,110.00	1,100.00
4830	Subscription Expense	628.45	135.15	.00	52.50	125.00	91.73	125.00	125.00
4920	Printing	141.59	176.90	70.21	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	4,959.20	4,350.13	17,726.21	11,541.37	8,250.00	5,265.56	8,250.00	8,250.00
6030	Service Contracts	2,584.07	3,425.44	9,667.85	10,835.74	10,150.00	10,207.75	11,750.00	10,150.00
6075	Safety Equipment - Physicals	1,333.37	943.61	1,079.00	605.94	2,250.00	897.00	2,250.00	2,500.00
6079	Safety Programs	10,978.01	17,229.24	12,517.64	44,533.29	33,300.00	29,393.97	35,555.00	25,550.00
6200	Travel - Meetings - Education	3,251.33	1,506.60	2,450.65	4,815.22	3,750.00	6,800.32	4,500.00	4,500.00
6225	Staff Development	.00	16,934.49	17,491.91	7,695.41	10,750.00	8,682.55	8,300.00	14,075.00
6250	Dues - Memberships - Certification	457.50	559.00	286.00	736.00	900.00	655.50	900.00	900.00
6520	Supplies	25.02	39.56	22.28	67.77	150.00	23.43	50.00	50.00
6670	Personnel Expense	1,317.58	12,859.41	2,063.41	1,374.63	1,800.00	1,711.04	1,400.00	1,600.00
	Department 44 - Human Resources Totals	\$195,043.84	\$216,109.98	\$214,218.17	\$286,863.52	\$271,775.00	\$249,772.54	\$281,590.00	\$276,025.00



Adopted Budget - Expense

Budget Year 2020

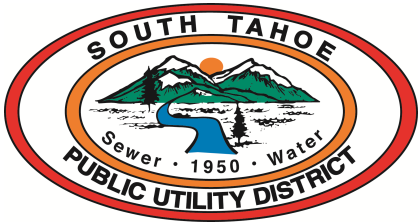
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 46 - Public Affairs/Water Cons								
4101	Regular Salaries - Wages	.00	.00	.00	.00	.00	13,480.38	.00	48,650.00
4301	FICA Taxes	.00	.00	.00	.00	.00	1,361.73	.00	3,725.00
4302	Dental Self Insured	.00	.00	.00	.00	.00	213.27	.00	875.00
4304	Vision	.00	.00	.00	.00	.00	35.46	.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	.00	216.42	.00	850.00
4306	Workers Compensation	.00	.00	.00	.00	.00	95.64	.00	425.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	.00	1,200.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	.00	2,979.41	.00	12,075.00
4311	Life Insurance	.00	.00	.00	.00	.00	39.36	.00	150.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	173.76	.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	.00	1,514.48	.00	9,900.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	4.41	.00	25.00
4405	Contractual Services	58,786.32	52,318.50	60,745.84	53,971.33	82,000.00	44,553.44	82,000.00	94,500.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	.00	.00	400.00
4810	Postage Expenses	4,632.60	3,706.72	.00	.00	4,500.00	7,565.64	4,500.00	4,500.00
4820	Office Supplies	.00	.00	.00	.00	.00	84.43	.00	3,000.00
4830	Subscription Expense	75.56	.00	63.95	98.93	100.00	.00	100.00	100.00
4920	Printing	20,605.09	7,801.29	6,997.30	350.00	10,000.00	1,191.95	5,000.00	5,000.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	.00	4,700.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	2,542.84	.00	130.10	2,290.93	3,000.00	4,512.81	3,000.00	3,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	112.50	.00	150.00	.00	2,875.00
6520	Supplies	.00	4.75	.00	.00	25.00	11.95	25.00	100.00
6620	Public Relations Expense	33,135.00	44,649.74	33,331.85	29,701.08	25,000.00	26,906.86	25,000.00	25,000.00
6660	Water Conservation Supplies	.00	.00	.00	.00	.00	80.00	.00	10,000.00
6661	Toilet Rebate Program	.00	.00	.00	.00	.00	340.99	.00	7,500.00
6662	Clothes Washer Rebate Program	.00	.00	.00	.00	.00	600.00	.00	7,500.00
6663	Turf Buy-Back Program	.00	.00	.00	.00	.00	.00	.00	62,475.00
	Department 46 - Public Affairs/Water Cons Totals	\$119,777.41	\$108,481.00	\$101,269.04	\$86,524.77	\$124,625.00	\$106,112.39	\$119,625.00	\$309,125.00



Adopted Budget - Expense

Budget Year 2020

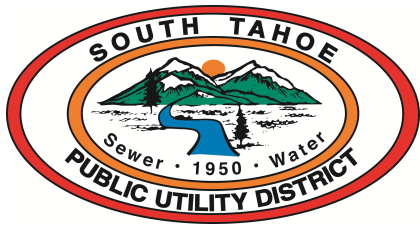
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 50 - Finance								
4101	Regular Salaries - Wages	445,926.06	465,697.15	474,043.08	406,626.22	175,625.00	182,825.37	175,625.00	180,825.00
4102	Wages Overtime	47,960.60	52,269.58	50,425.24	61,735.01	31,500.00	56,961.46	42,500.00	42,500.00
4103	Wages Double Time	.00	758.74	.00	.00	.00	.00	.00	.00
4201	Wages - Part Time	547.16	.00	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	38,098.54	35,160.76	35,673.67	30,870.14	14,275.00	12,412.96	14,275.00	15,475.00
4302	Dental Self Insured	10,058.55	7,885.63	7,871.12	6,814.90	2,575.00	2,896.19	2,575.00	2,575.00
4304	Vision	1,443.17	1,359.30	1,382.94	1,110.55	425.00	481.69	425.00	450.00
4305	Retirement Health Savings Account	7,120.63	6,857.08	7,019.81	6,424.23	2,800.00	3,209.72	2,800.00	3,050.00
4306	Workers Compensation	830.54	2,148.32	2,267.36	838.50	675.00	1,826.11	675.00	1,800.00
4309	Health Savings Account - ER Portion	.00	.00	1,307.32	2,788.10	1,300.00	1,816.54	1,300.00	1,300.00
4310	ACWA Medical Insurance	108,653.17	107,922.14	115,259.26	96,605.41	31,575.00	37,275.95	31,525.00	31,400.00
4311	Life Insurance	1,217.78	1,208.22	1,268.71	1,074.28	475.00	509.86	475.00	475.00
4312	Long Term Disability - Management	1,296.81	1,349.25	1,385.07	1,208.49	600.00	1,220.34	600.00	625.00
4313	AFLAC Administrative fee - ER Portion	90.70	90.61	90.60	64.96	.00	18.12	25.00	25.00
4314	Long Term Disability - Union	680.01	655.92	661.86	552.00	225.00	441.60	225.00	225.00
4315	CalPERS Classic ER Contribution	79,070.97	72,311.38	77,256.42	66,237.93	30,400.00	19,982.70	30,400.00	36,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.89	26.23	25.00	24.42	25.00	25.00
4405	Contractual Services	17,132.30	20,930.79	31,538.89	28,294.61	15,250.00	8,883.31	15,250.00	15,250.00
4440	Advisory	9,101.79	10,904.00	8,927.23	6,299.16	38,075.00	39,277.30	58,075.00	21,200.00
4470	Auditing	34,881.86	33,300.48	23,837.50	29,250.00	28,500.00	18,750.00	28,500.00	28,500.00
4475	Legal-Special Projects	.00	195.00	19,977.65	1,518.00	6,000.00	.00	250.00	250.00
4480	Legal-Regular	2,274.50	1,195.25	1,169.25	803.25	2,000.00	2,325.00	2,500.00	500.00
4810	Postage Expenses	65.82	59.28	69.26	43.61	50.00	75.87	100.00	50.00
4820	Office Supplies	2,108.64	4,463.21	3,337.72	2,994.08	2,500.00	812.64	750.00	750.00
4830	Subscription Expense	1,437.48	747.52	2,034.77	826.08	1,000.00	215.31	250.00	1,750.00
4920	Printing	1,565.66	1,103.47	1,211.82	586.70	700.00	1,065.91	1,100.00	700.00
4930	Ads-Legal Notices	772.04	584.44	559.34	656.98	800.00	.00	800.00	800.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,619.22	1,264.35	4,411.40	1,787.24	1,450.00	2,173.83	1,450.00	1,450.00
6075	Safety Equipment - Physicals	121.50	87.00	.00	1,070.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	7,322.32	10,718.51	7,194.00	6,562.24	4,000.00	3,499.48	3,000.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	134.12	.00	.00	227.45	125.00	.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 50 - Finance								
6250	Dues - Memberships - Certification	2,364.50	2,364.50	2,364.50	14,809.50	14,900.00	135.00	420.00	450.00
6520	Supplies	310.79	215.37	207.57	246.25	350.00	35.17	350.00	350.00
	Department 50 - Finance Totals	\$824,073.11	\$843,807.25	\$882,896.37	\$778,724.65	\$408,225.00	\$399,379.30	\$416,445.00	\$393,225.00



Adopted Budget - Expense

Budget Year 2020

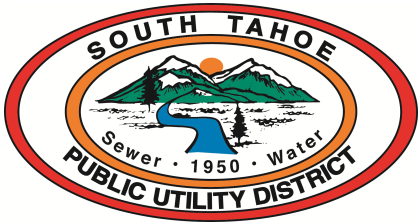
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 52 - Accounting								
4101	Regular Salaries - Wages	.00	.00	.00	53,468.96	180,600.00	182,648.85	180,600.00	188,225.00
4102	Wages Overtime	.00	.00	.00	894.48	4,500.00	6,920.61	5,500.00	6,000.00
4301	FICA Taxes	.00	.00	.00	3,670.87	13,825.00	13,872.51	13,825.00	14,400.00
4302	Dental Self Insured	.00	.00	.00	1,057.27	3,425.00	3,550.12	3,425.00	3,425.00
4304	Vision	.00	.00	.00	145.37	575.00	590.45	575.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	777.50	3,050.00	3,309.91	3,050.00	3,300.00
4306	Workers Compensation	.00	.00	.00	782.55	725.00	1,540.84	725.00	1,625.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,300.00	1,306.36	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	13,035.77	46,700.00	49,761.85	46,700.00	46,475.00
4311	Life Insurance	.00	.00	.00	126.18	500.00	513.30	500.00	500.00
4312	Long Term Disability - Management	.00	.00	.00	108.04	425.00	875.16	425.00	450.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	9.03	.00	36.12	50.00	50.00
4314	Long Term Disability - Union	.00	.00	.00	82.80	350.00	662.40	350.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	8,804.14	31,300.00	19,722.53	31,300.00	37,200.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	3.78	25.00	17.15	25.00	25.00
4405	Contractual Services	.00	.00	.00	6,005.27	20,250.00	21,610.38	20,250.00	24,600.00
4440	Advisory	.00	.00	.00	.00	750.00	350.00	700.00	700.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	5.29	25.00	25.00
4820	Office Supplies	.00	.00	.00	806.83	500.00	1,170.97	750.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	725.00	435.00	450.00	450.00
4920	Printing	.00	.00	.00	.00	275.00	.00	.00	.00
4930	Ads-Legal Notices	.00	.00	.00	.00	25.00	.00	25.00	25.00
6030	Service Contracts	.00	.00	.00	.00	1,575.00	.00	25.00	25.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	273.50	250.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	1,010.98	4,500.00	1,881.79	4,500.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	500.00	.00	500.00	500.00
6250	Dues - Memberships - Certification	.00	.00	.00	55.00	150.00	55.00	75.00	75.00
6520	Supplies	.00	.00	.00	25.26	100.00	249.85	100.00	100.00
6709	Loan Principal Payments	1,099,222.60	608,372.11	622,260.52	776,579.59	815,175.00	815,159.21	815,175.00	638,350.00
6710	Interest Expense	169,567.73	154,690.06	145,893.17	153,670.81	138,000.00	75,014.06	138,000.00	137,875.00
6730	Fiscal Agent Fees	22,631.87	25,563.41	23,930.33	24,451.04	24,350.00	17,382.85	24,350.00	25,200.00
	Department 52 - Accounting Totals	\$1,291,422.20	\$788,625.58	\$792,084.02	\$1,045,571.52	\$1,294,300.00	\$1,218,916.06	\$1,293,525.00	\$1,136,925.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 54 - Purchasing								
4101	Regular Salaries - Wages	.00	.00	.00	26,879.57	94,775.00	118,097.45	94,775.00	89,225.00
4102	Wages Overtime	.00	.00	.00	.00	150.00	95.00	150.00	100.00
4301	FICA Taxes	.00	.00	.00	1,754.68	7,250.00	6,988.37	7,250.00	6,825.00
4302	Dental Self Insured	.00	.00	.00	522.49	1,725.00	2,220.65	1,725.00	1,725.00
4304	Vision	.00	.00	.00	71.67	300.00	369.32	300.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	409.65	1,625.00	2,219.31	1,625.00	1,650.00
4306	Workers Compensation	.00	.00	.00	377.43	375.00	947.02	375.00	775.00
4308	Uniforms	.00	.00	.00	116.84	175.00	18.65	175.00	175.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	1,298.65	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	7,536.18	30,300.00	35,446.70	30,300.00	24,050.00
4311	Life Insurance	.00	.00	.00	70.53	275.00	377.89	275.00	300.00
4312	Long Term Disability - Management	.00	.00	.00	99.73	400.00	1,256.40	400.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	9.09	.00	33.57	50.00	25.00
4314	Long Term Disability - Union	.00	.00	.00	27.60	125.00	202.40	125.00	125.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	4,392.90	16,350.00	12,931.37	16,350.00	17,900.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	10.31	25.00	25.00
4405	Contractual Services	.00	.00	.00	.00	.00	933.00	.00	.00
4440	Advisory	.00	.00	.00	.00	500.00	.00	100.00	100.00
4480	Legal-Regular	.00	.00	.00	.00	500.00	120.75	50.00	250.00
4610	Gasoline Expense	177.11	179.71	151.26	153.96	250.00	163.02	200.00	250.00
4620	Diesel	.00	.00	80.34	.00	50.00	2.16	50.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	.00	.00	286.49	1,000.00	675.18	1,000.00	2,200.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4920	Printing	.00	.00	.00	.00	200.00	.00	100.00	200.00
4930	Ads-Legal Notices	.00	.00	.00	.00	100.00	.00	100.00	100.00
6072	Janitorial Supplies	(85.05)	1,955.83	2,646.51	3,235.59	2,700.00	3,314.86	5,000.00	5,000.00
6074	Janitorial Services	19,242.00	17,638.50	19,307.00	20,152.00	19,700.00	22,956.00	25,000.00	25,500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	123.85	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	300.00	872.32	1,200.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	75.00	65.00	75.00	100.00
6520	Supplies	.00	.00	.00	.56	50.00	7.49	150.00	50.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 54 - Purchasing								
8023	Replace Carpet, Admin Building	.00	.00	.00	.00	.00	.00	.00	35,000.00
8972	Replace Carpet Admin Building	.00	.00	.00	.00	35,000.00	.00	.00	.00
	Department 54 - Purchasing Totals	\$19,334.06	\$19,774.04	\$22,185.11	\$66,096.96	\$214,400.00	\$211,746.69	\$188,375.00	\$215,350.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
4101	Regular Salaries - Wages	174,831.34	151,765.24	155,170.77	179,726.78	190,125.00	168,120.56	190,125.00	204,525.00
4102	Wages Overtime	2,107.12	1,493.93	2,239.60	5,779.74	2,400.00	7,143.88	2,400.00	5,000.00
4103	Wages Double Time	.00	89.58	83.03	89.37	100.00	21.30	100.00	100.00
4301	FICA Taxes	13,863.16	11,498.59	11,222.67	13,292.05	14,725.00	13,288.37	14,725.00	16,050.00
4302	Dental Self Insured	4,011.01	2,836.13	2,685.18	3,537.00	3,425.00	3,325.01	3,425.00	3,425.00
4304	Vision	566.54	493.05	483.22	557.78	575.00	552.94	575.00	575.00
4305	Retirement Health Savings Account	2,624.10	2,235.68	2,238.45	2,880.52	3,000.00	3,077.36	3,000.00	3,350.00
4306	Workers Compensation	251.42	681.93	673.35	742.81	775.00	1,429.70	775.00	1,800.00
4309	Health Savings Account - ER Portion	.00	.00	1,842.99	1,845.90	1,850.00	1,848.22	1,850.00	1,850.00
4310	ACWA Medical Insurance	42,183.29	39,125.88	37,311.34	40,556.55	42,975.00	41,228.16	42,975.00	42,750.00
4311	Life Insurance	456.68	388.85	397.48	455.20	475.00	464.34	475.00	475.00
4312	Long Term Disability - Management	393.21	242.68	369.99	397.26	400.00	855.18	400.00	425.00
4313	AFLAC Administrative fee - ER Portion	46.34	27.12	17.94	16.55	.00	17.88	25.00	25.00
4314	Long Term Disability - Union	322.53	322.00	261.95	323.34	325.00	658.32	325.00	350.00
4315	CalPERS Classic ER Contribution	31,799.40	25,013.47	23,368.85	24,703.02	27,350.00	15,249.28	27,350.00	33,800.00
4325	CalPERS PEPRA ER Contribution	.00	.00	870.49	1,986.63	2,275.00	2,193.97	2,275.00	2,650.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	16.16	34.29	50.00	34.56	50.00	50.00
4405	Contractual Services	12,585.21	22,812.53	16,844.33	14,031.42	15,000.00	15,625.61	15,000.00	15,000.00
4810	Postage Expenses	57.88	25.37	16.31	.00	75.00	.00	25.00	75.00
4820	Office Supplies	886.07	11,381.10	2,346.61	1,756.27	3,000.00	1,035.25	1,000.00	3,000.00
4830	Subscription Expense	147.61	368.83	.00	.00	175.00	.00	.00	175.00
4840	District Computer Supplies	21,132.36	30,068.99	39,859.11	40,702.80	32,000.00	28,992.98	32,000.00	43,000.00
4845	Computer Purchases	17,462.34	13,471.58	20,485.80	24,673.33	22,500.00	23,946.45	17,500.00	32,300.00
4920	Printing	.00	.00	.00	.00	300.00	.00	.00	300.00
6030	Service Contracts	75,156.00	83,178.33	97,954.85	94,259.29	102,225.00	98,659.95	102,225.00	106,900.00
6075	Safety Equipment - Physicals	.00	.00	78.64	432.59	200.00	.00	.00	200.00
6200	Travel - Meetings - Education	11,669.94	9,103.33	10,480.38	11,292.32	10,650.00	10,133.43	10,500.00	10,650.00
6250	Dues - Memberships - Certification	460.00	534.94	600.01	412.50	600.00	260.00	460.00	600.00
6310	Telephone	247.92	311.45	586.55	2,036.52	650.00	591.94	600.00	650.00
6520	Supplies	145.68	79.03	44.58	46.46	250.00	62.96	200.00	250.00
8011	Replace Hydraulic Modeling Software	.00	.00	.00	.00	.00	.00	.00	15,000.00
8012	Wireless Controller/Access Points	.00	.00	.00	.00	.00	.00	.00	10,000.00



Adopted Budget - Expense

Budget Year 2020

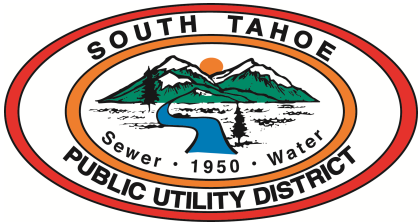
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
8013	Firewall Software/Upgrades	.00	.00	.00	.00	.00	.00	.00	25,000.00
8015	Network Equipment/Improvements	.00	.00	.00	.00	.00	.00	.00	11,000.00
8016	Virtual Server/Host	.00	.00	.00	.00	.00	.00	.00	20,000.00
8017	Backup Power Server Room	.00	.00	.00	.00	.00	.00	.00	6,000.00
8019	Backup/Disaster Recovery Hardware	.00	.00	.00	.00	.00	.00	.00	15,000.00
8866	SQL License - Tyler New World	.00	.00	.00	.00	.00	.00	7,000.00	.00
8965	Firewall Software/Upgrades	.00	.00	.00	.00	25,000.00	.00	.00	.00
8966	Storage System (San) Additions	.00	.00	.00	.00	125,000.00	115,627.91	115,628.00	.00
8967	Replace Fiber Wan Lower Shops	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8968	Laserfiche Upgrade	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8969	Core Switch Additions	.00	.00	.00	.00	10,000.00	4,507.40	10,000.00	.00
8986	Replace Hydraulic Modeling Software	.00	.00	.00	.00	15,000.00	.00	.00	.00
8987	Various Software Upgrades	.00	.00	.00	.00	8,000.00	.00	.00	.00
	Department 56 - Information Technology Totals	\$413,407.15	\$407,549.61	\$428,550.63	\$466,568.29	\$696,450.00	\$558,952.91	\$637,988.00	\$632,300.00



Adopted Budget - Expense

Budget Year 2020

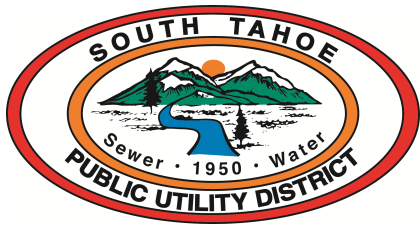
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 60 - Customer Service								
4101	Regular Salaries - Wages	395,074.37	413,141.20	471,268.36	461,516.11	230,150.00	230,333.63	222,650.00	243,300.00
4102	Wages Overtime	5,116.56	4,497.59	7,047.43	9,169.28	1,600.00	2,984.25	1,600.00	1,050.00
4301	FICA Taxes	30,727.23	33,623.57	37,188.88	34,345.20	17,725.00	18,223.62	17,725.00	18,700.00
4302	Dental Self Insured	10,381.20	9,019.38	10,967.30	10,764.71	5,125.00	5,616.20	5,125.00	5,125.00
4304	Vision	1,480.58	1,544.53	1,910.02	1,768.26	850.00	934.05	850.00	875.00
4305	Retirement Health Savings Account	6,511.07	6,798.87	8,360.84	8,532.68	4,400.00	4,994.17	4,400.00	4,725.00
4306	Workers Compensation	543.52	1,971.92	2,125.83	1,168.08	925.00	2,071.44	925.00	2,100.00
4309	Health Savings Account - ER Portion	.00	.00	3,688.42	7,399.49	3,150.00	3,821.07	3,150.00	3,150.00
4310	ACWA Medical Insurance	100,151.54	110,299.58	151,794.17	144,953.35	63,275.00	72,375.39	63,275.00	57,225.00
4311	Life Insurance	1,095.56	1,146.83	1,418.05	1,331.07	700.00	748.01	700.00	700.00
4312	Long Term Disability - Management	392.34	406.26	414.39	423.75	425.00	868.68	425.00	450.00
4313	AFLAC Administrative fee - ER Portion	18.00	27.06	27.12	16.62	.00	18.12	25.00	25.00
4314	Long Term Disability - Union	982.49	995.23	1,122.30	1,015.30	500.00	1,151.18	500.00	525.00
4315	CalPERS Classic ER Contribution	69,943.42	61,469.38	59,909.29	56,881.27	29,525.00	21,584.76	29,525.00	36,425.00
4325	CalPERS PEPRA ER Contribution	388.71	2,769.59	8,751.84	7,858.10	4,075.00	3,184.58	4,075.00	4,250.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	33.88	77.86	50.00	56.25	50.00	75.00
4405	Contractual Services	62,051.32	44,961.60	260.00	.00	.00	8,714.38	7,500.00	.00
4475	Legal-Special Projects	5,659.25	5,622.50	5,968.00	8,297.25	1,500.00	7,831.50	7,800.00	5,500.00
4476	Legal Litigation Confidential	.00	.00	.00	48,959.55	50,000.00	132.94	150.00	.00
4480	Legal-Regular	12,247.50	7,816.00	3,936.50	5,778.75	2,500.00	4,742.51	10,000.00	2,500.00
4520	Miscellaneous Liability Claims	12,895.46	9,146.11	1,857.31	365.00	1,000.00	166.58	1,000.00	1,000.00
4521	CSRMA Liability Claims	48,511.24	9,097.54	2,384.61	(18.50)	1,000.00	3,338.30	3,000.00	.00
4810	Postage Expenses	16,843.88	15,347.92	18,871.07	16,852.55	20,000.00	15,192.72	17,000.00	17,000.00
4820	Office Supplies	4,196.72	7,940.24	4,544.20	3,212.52	2,300.00	2,303.56	2,300.00	2,300.00
4920	Printing	5,512.02	9,885.89	5,434.39	5,340.63	7,150.00	5,771.35	7,150.00	7,150.00
4930	Ads-Legal Notices	537.48	1,031.15	483.97	.00	1,500.00	624.60	1,500.00	1,500.00
5020	Equipment Rental- Lease	794.23	1,299.55	1,036.87	1,053.64	1,050.00	790.03	1,050.00	1,050.00
6027	Office Equipment Repair	142.50	.00	75.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	26,455.31	24,669.30	27,878.75	33,186.01	31,500.00	33,781.12	39,300.00	35,000.00
6075	Safety Equipment - Physicals	.00	.00	.00	200.00	200.00	209.50	200.00	200.00
6200	Travel - Meetings - Education	7,990.88	9,279.51	13,614.66	23,213.80	6,200.00	4,328.59	6,200.00	6,200.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	2,959.48	2,500.00	2,500.00



Adopted Budget - Expense

Budget Year 2020

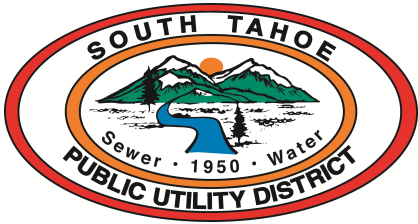
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 60 - Customer Service								
6250	Dues - Memberships - Certification	2,076.00	1,292.50	815.00	1,007.00	100.00	.00	100.00	100.00
6310	Telephone	94.83	432.41	1,474.10	2,680.43	125.00	95.21	125.00	125.00
6520	Supplies	608.75	484.50	332.45	1,402.23	250.00	(94.54)	250.00	250.00
6640	Bad Debt Expense	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	7,500.00	9,000.00	9,000.00
	Department 60 - Customer Service Totals	\$838,423.96	\$805,017.71	\$863,995.00	\$907,751.99	\$497,950.00	\$467,353.23	\$471,225.00	\$470,175.00



Adopted Budget - Expense

Budget Year 2020

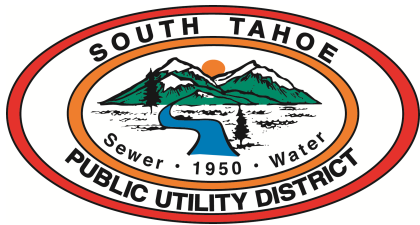
Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 62 - Inspections								
4101	Regular Salaries - Wages	.00	.00	.00	52,665.70	233,950.00	164,627.31	233,950.00	243,925.00
4102	Wages Overtime	.00	.00	.00	1,336.05	4,800.00	11,741.20	4,800.00	7,350.00
4201	Wages - Part Time	.00	.00	.00	4,232.80	.00	13,732.20	15,000.00	16,500.00
4202	Wages - Part Time Overtime	.00	.00	.00	244.20	.00	.00	50.00	50.00
4301	FICA Taxes	.00	.00	.00	4,519.05	18,275.00	14,578.51	18,275.00	22,550.00
4302	Dental Self Insured	.00	.00	.00	1,181.41	5,125.00	3,914.10	5,125.00	5,125.00
4304	Vision	.00	.00	.00	158.45	850.00	650.96	850.00	875.00
4305	Retirement Health Savings Account	.00	.00	.00	749.90	4,025.00	3,208.86	4,025.00	4,300.00
4306	Workers Compensation	.00	.00	.00	1,159.70	375.00	2,327.65	375.00	1,375.00
4308	Uniforms	.00	.00	.00	1,035.99	1,025.00	490.68	1,025.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,950.00	1,902.84	1,950.00	1,950.00
4310	ACWA Medical Insurance	.00	.00	.00	12,901.58	69,725.00	52,374.59	69,725.00	69,525.00
4311	Life Insurance	.00	.00	.00	110.87	600.00	456.52	600.00	600.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	19.24	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	119.60	675.00	883.20	675.00	675.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	4,358.94	22,925.00	9,638.71	22,925.00	27,375.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	2,050.89	6,925.00	6,072.43	6,925.00	7,500.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	8.15	50.00	29.54	50.00	50.00
4405	Contractual Services	.00	.00	.00	.00	24,000.00	.00	.00	.00
4610	Gasoline Expense	4,143.38	2,846.20	3,324.72	2,574.82	3,600.00	2,989.40	3,600.00	3,600.00
4820	Office Supplies	.00	.00	.00	68.53	1,900.00	114.43	500.00	2,000.00
6030	Service Contracts	.00	.00	.00	.00	875.00	2,250.16	1,400.00	1,400.00
6045	Water Meters & Parts	62,119.68	235,839.58	56,162.89	86,318.95	71,125.00	67,183.67	77,500.00	77,500.00
6071	Shop Supplies	3,589.49	4,395.75	3,348.79	2,187.00	3,000.00	3,531.26	4,150.00	4,150.00
6073	Small Tools	1,161.33	297.05	1,060.17	3,527.34	500.00	112.24	500.00	500.00
6075	Safety Equipment - Physicals	1,169.34	733.00	703.99	838.07	250.00	238.40	350.00	350.00
6200	Travel - Meetings - Education	.00	.00	.00	223.00	7,800.00	8,417.00	7,800.00	5,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	950.00	1,594.00	950.00	950.00
6310	Telephone	.00	.00	.00	.00	2,675.00	2,408.67	2,675.00	3,000.00
6520	Supplies	.00	.00	.00	.00	50.00	.00	50.00	50.00
8025	Replace Locating Equipment	.00	.00	.00	.00	.00	.00	.00	7,500.00
8970	Replace Locating Equipment	.00	.00	.00	.00	5,000.00	5,740.92	5,741.00	.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund 20 - Water Fund									
	Department 62 - Inspections Totals	\$72,183.22	\$244,111.58	\$64,600.56	\$182,570.99	\$493,000.00	\$381,228.69	\$491,541.00	\$516,750.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 64 - Water Conservation								
4101	Regular Salaries - Wages	.00	.00	.00	22,440.94	40,825.00	53,058.11	40,825.00	.00
4102	Wages Overtime	.00	.00	.00	.00	250.00	858.74	250.00	.00
4301	FICA Taxes	.00	.00	.00	1,509.34	3,150.00	4,208.31	3,150.00	.00
4302	Dental Self Insured	.00	.00	.00	518.35	850.00	1,266.14	850.00	.00
4304	Vision	.00	.00	.00	70.98	150.00	210.58	150.00	.00
4305	Retirement Health Savings Account	.00	.00	.00	336.00	675.00	1,036.64	675.00	.00
4306	Workers Compensation	.00	.00	.00	317.23	175.00	482.58	175.00	.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,200.00	2,400.00	1,200.00	.00
4310	ACWA Medical Insurance	.00	.00	.00	5,976.24	12,125.00	17,715.60	12,125.00	.00
4311	Life Insurance	.00	.00	.00	50.22	100.00	148.99	100.00	.00
4314	Long Term Disability - Union	.00	.00	.00	55.20	125.00	165.60	125.00	.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	6,161.23	7,150.00	7,893.17	7,150.00	.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	8.85	25.00	26.26	25.00	.00
4405	Contractual Services	.00	.00	.00	13,548.51	54,675.00	23,953.63	54,675.00	.00
4610	Gasoline Expense	.00	.00	.00	.00	400.00	.00	400.00	.00
4820	Office Supplies	.00	.00	.00	286.49	3,000.00	876.56	3,000.00	.00
4920	Printing	.00	.00	.00	.00	1,675.00	350.19	1,675.00	.00
4930	Ads-Legal Notices	.00	.00	.00	675.00	4,700.00	2,136.75	4,700.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	.00
6200	Travel - Meetings - Education	.00	.00	.00	609.35	5,000.00	2,166.54	5,000.00	.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	2,875.00	3,357.86	2,875.00	.00
6520	Supplies	.00	.00	.00	12.62	100.00	254.36	300.00	.00
6660	Water Conservation Supplies	149,332.15	172,020.19	226,284.70	100,481.24	.00	2,990.32	10,000.00	.00
6661	Toilet Rebate Program	.00	.00	.00	1,282.00	7,500.00	4,504.33	7,500.00	.00
6662	Clothes Washer Rebate Program	.00	.00	.00	400.00	7,500.00	5,000.00	7,500.00	.00
6663	Turf Buy-Back Program	.00	.00	.00	4,568.00	72,475.00	31,291.27	62,475.00	.00
	Department 64 - Water Conservation Totals	\$149,332.15	\$172,020.19	\$226,284.70	\$159,307.79	\$226,800.00	\$166,352.53	\$227,000.00	\$0.00



Adopted Budget - Expense

Budget Year 2020

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Actual Amount	2019 Estimated Amount	2020 Adopted
Fund	20 - Water Fund								
	Department 80 - Non Crew								
4510	Insurance Expense	170,847.09	105,429.47	100,944.96	110,180.62	121,000.00	144,840.54	121,000.00	180,000.00
4810	Postage Expenses	150.00	303.44	303.23	150.00	500.00	150.00	300.00	300.00
5020	Equipment Rental- Lease	3,600.00	.00	.00	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	72.70	4.50	1,500.00	.00	500.00	500.00
6310	Telephone	10,584.56	10,822.98	10,641.08	19,613.40	11,000.00	15,783.61	20,000.00	20,000.00
6330	Electricity	655,882.22	715,829.96	677,054.15	683,525.25	734,000.00	614,451.07	700,000.00	720,000.00
6350	Natural Gas	10,591.13	19,310.27	20,482.62	18,536.16	20,000.00	19,139.96	20,000.00	20,000.00
6360	Propane	31.83	.00	.00	.00	500.00	.00	100.00	100.00
6370	Refuse Disposal	3,181.20	2,303.52	2,891.05	2,736.54	3,000.00	2,063.36	3,000.00	3,000.00
6380	Other Utilities	6,437.84	6,824.48	7,229.28	7,658.00	6,800.00	8,112.48	7,500.00	7,500.00
6510	Miscellaneous Corrections	23.66	109,022.29	50.00	163.82	.00	(27.00)	.00	.00
6520	Supplies	69.63	132.55	50.07	114.20	200.00	6.84	200.00	200.00
6635	LAFCO Administrative Costs	10,028.27	11,567.41	12,849.95	11,291.42	13,000.00	.00	12,000.00	12,500.00
6690	Low Income Rate Discount	28,145.63	30,075.55	31,927.71	36,056.94	35,600.00	39,656.10	37,900.00	38,000.00
6716	2013 Water Refunding Debt Amortization Expense	12,199.64	12,199.64	12,199.64	12,199.64	12,200.00	9,149.73	12,200.00	12,200.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	125,890.00	150,000.00
6770	Loss on Retired Assets	1,680.91	.00	.00	.00	.00	.00	.00	.00
6816	Depreciation Expense	2,873,491.06	2,975,731.99	3,056,170.74	3,582,452.38	3,180,000.00	2,562,154.18	3,654,000.00	3,727,200.00
	Department 80 - Non Crew Totals	\$3,786,944.67	\$3,999,553.55	\$3,932,867.18	\$4,484,682.87	\$4,289,300.00	\$3,415,480.87	\$4,714,590.00	\$4,891,500.00

ADDENDUM

Budget Adoption Resolution No. 3109-19	131
Budget Adoption Resolution No. 3110-19	132
Appropriations Subject to Limitations Resolution No. 3111-19	133



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RESOLUTION NO. 3109-19

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 2019/20

WHEREAS, on March 21, 2019, 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 2019/20 with a proposed water service charge rate increase of 4.0% to fund the 2019/20 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 \$21,556,475 is adopted for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3109-19 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 16th day of May 2019, by the following vote:

AYES: VOGELGESANG, SHEEHAN, EXLINE

NOES: CEFALU, JONES

ABSENT: NONE



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:


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

RESOLUTION NO. 3110-19

**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 2019/20**

WHEREAS, on March 21, 2019, 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 2019/20 with a proposed sewer service charge rate increase of 5% to fund the 2019/20 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 \$31,044,387 is adopted for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3110-19 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 16th day of May 2019, by the following vote:

AYES: VOGELGESANG, CEFALLU, SHEEHAN, EXLINE

NOES: JONES

ABSENT: NONE


Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:

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

RESOLUTION NO. 3111-19

A RESOLUTION BY THE BOARD OF DIRECTORS
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
ADOPTING THE SEWER ENTERPRISE FUND APPROPRIATIONS
SUBJECT TO LIMITATION AND PROCEEDS OF TAXES FOR
FISCAL YEAR 2019/20

WHEREAS, the people of the State of California have elected to approve

Constitutional Amendment XIII B, and the Legislature of the State of California has voted to adopt Senate Bill No. 1352, which implements Constitutional Amendment XIII B, setting the method of computing annual appropriations subject to limitation of local non-residential construction and population; and,

WHEREAS, the Directors selected the change in per capital personal income; and,

WHEREAS, such legislation sets the base year for this computation as Fiscal Year 1978/79; and,

WHEREAS, such legislation required documentation setting such appropriation limitations shall be available to the public fifteen days prior to the adoption of this Resolution; and,

WHEREAS, on May 16, 2019, such documentation was made public:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the

South Tahoe Public Utility District does find and declare that the appropriations subject to limitation for Fiscal Year 2019/20 are \$36,064,877; and that for Fiscal Year 2019/20, the proceeds of taxes as defined in the enabling statutes are: \$8,860,000; and that the increase in proceeds of taxes over the appropriations subject to limitations is: \$-0.

1 **WE, THE UNDERSIGNED**, do hereby certify that the above and foregoing

2 Resolution No. 3111-19 was duly and regularly adopted and passed by the Board of
3 Directors of the South Tahoe Public Utility District at a regular meeting held on the 6th
4 day of June, 2019, by the following vote:

5
6 **AYES:** SHEEHAN, JONES, EXLINE

7 **NOES:** NONE

8 **ABSENT:** VOGELGESANG, CEFALLU

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12 FOR Randy Vogelgesang, Board President
13 South Tahoe Public Utility District

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ATTEST:



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

SOUTH TAHOE PUBLIC UTILITY DISTRICT

Permitted Growth Rate in Appropriations for 2019-20

Appropriation Limitation 2018-19

\$76,119,337

Increase In CA Per Capita Personal Income

$$\frac{3.85 + 100}{100} = 1.0385$$

Increase In Population
El Dorado County

$$\frac{1.19 + 100}{100} = 1.0119$$

Change Ratio 1.0385 x 1.0119

x 1.0508

Appropriations Limitation for 2019-20

\$79,986,199

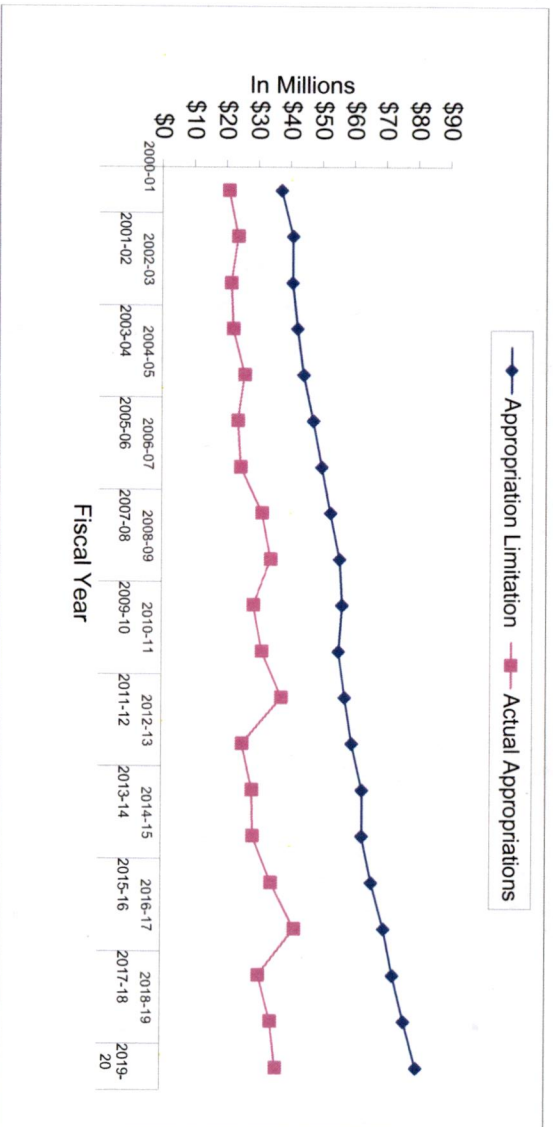
Actual Appropriations 2019-20

\$36,064,877

Limitation Exceeding Actual Appropriations 2019-20

\$43,921,322

Historical Appropriations Limitations & Proceeds Of Taxes



2019-20 Actual Appropriations:	
Cash Expenditures	\$31,044,387
Depreciation	\$5,020,490
Total Expenditures	\$36,064,877

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Chris Cefalu

Kelly Sheehan

FINANCE DIVISION:

Susan Rasmussen