



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2018 - JUNE 30, 2019

ADOPTED MAY 17, 2018





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2018 - JUNE 30, 2019

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SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2018/19 BUDGET MESSAGE

May 17, 2018

District Customers:

The South Tahoe Public Utility District submits to you the adopted Fiscal Year 2018/19 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 2018/19 budget and long-range forecast.

The adopted budget has been developed to incorporate the water and sewer capital improvement plans (CIP's) developed four years ago, but adjusted as needed to account for completed projects, cost estimate updates and priority changes. The total amount of the ten-year engineering CIP is consistent with the prior year ten-year CIP. The water CIP includes the projects necessary to complete meter installations on all remaining water service connections. As you know, the District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2014/15 including a five-year rate increase schedule necessary to complete the ten-year CIP. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. Last May, the Board confirmed the rates in year four of the schedule. This year, on May 17, 2018 the Board confirmed the rates as developed in year five of the five-year rate schedule in order to continue with projects in the CIP. If the Board chose to adopt rates less than the staff recommended rates, staff would have been required adjust the budget and long-range forecast documents accordingly. If the Board chose to consider rates greater than the rates in the five-year schedule, staff would have prepared and issued a new Proposition 218 notice illustrating the rates under consideration.

The adopted budget and long-range forecast as developed are balanced, comply with adopted reserve polices, and meet required debt coverage ratios. For the fifth consecutive year, property values within the District boundaries have increased, following three years of property value declines. Due to the fact that a market correction could occur in the near 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 record-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 approve for inclusion in the proposed budget the addition of a part-time position in the operations department to fill the role of “operator in training”. This addition and how it will benefit the District was discussed with the Finance Committee on March 6 and the entire Board of Directors on March 20. This is the only additional position in the adopted budget.

Fiscal Year 2018/19 Projected Revenues:

Total water and sewer revenues projected for fiscal year 2018/19 are \$38.9 million, not including expected loan receipts of \$8.5 million, and are up \$2.7 million from the current year budget. All revenue categories other than connection fees are forecasted to increase over the current year. The revenue category with the largest projected increase of \$1.7 million is service charge revenue due to the 5.0% and 6.0% proposed increases to the water and sewer service charge rates.

Property Taxes – Property tax revenues, net of transfers to the South Tahoe Redevelopment Successor Agency and the El Dorado County administrative fees, are projected at \$ 7.8 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 \$378,000 in 2018/19, or 4.5% 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. Property tax projections are remaining conservative with a 2% projected increase for 2018/19 and beyond in the long-range forecast. We all witnessed the impact the recession had on property values, so we do not want to be overly aggressive or optimistic with long-term projections. One year with a negative change in values has a dramatic impact on long-term property tax collections.

Service Charges – Total water and sewer service charge revenue projected for 2018/19 is \$27.0 million. As mentioned above, the adopted budget has been prepared with a 5.0% and 6% increase in water and sewer rates respectively. These increases are consistent with the five-year rate schedule established with the Proposition 218 notice issued in 2014. Year 2018/19 is the fifth year represented in the five-

year rate schedule. As mentioned earlier, the Board confirmed the rate increases on May 17 in order to continue progress on the ten-year CIP's.

Water conservation has been a necessary reality to address the drought, but the impact of conservation has reduced the estimated ten-year water service charge revenue by \$889,000 compared to the ten-year revenue estimated in the 2013/14 water rate study. The water CIP had to be reduced to accommodate this impact.

Included in this budget document is a summary sheet illustrating the five-year water and sewer rates. The water rates were prepared by HDR Engineering and the flat sewer rates were adjusted internally by District staff. Also included is historical rate information and comparisons with other local water and sewer providers. This page illustrates the 2018/19 average combined quarterly water and sewer bill of all comparable providers is \$367. In fiscal year 2018/19, the combined STPUD water and sewer bill for a typical residential customer will be \$291.47, less than the average bill of the comparators today. It is likely that the other comparators will continue to have rate increases over the next year which will increase the average causing the STPUD rates to be even farther below the average of the comparators. Following fiscal year 2018/19, years 2019/20 through 2026/28 of the long-range forecast include anticipated annual rate increases of 2% to account for general inflation, although at 2%, along with the conservation impact to revenues, it will be very difficult to continue implementing the many needed water infrastructure improvements when the Engineering News Record (construction cost index) on average has been 3.44% per year.

Included in the adopted budget is \$60,000 to develop five-year rate studies for both water and sewer service charges. Also included is \$50,000 for developing, printing, and mailing outreach materials associated with a Proposition 218 notice. Next year, if the Board chooses to issue a Proposition 218 notice proposing to implement the service charge rates developed in the rate studies, they will be effective for fiscal year beginning 2019/20, which is the year immediately following the last year of the current five-year rate increase schedule. Any rate changes implemented beyond year 2018/19, including adjustments that only address inflation, will require the issuance of a Proposition 218 notice. Due to the level of effort necessary to launch a public outreach campaign, and to allow for better planning and implementation, staff recommends issuing a five-year notice versus a one-year notice. While there are already over \$100 million of needed infrastructure improvements identified by the District, staff continues to collect data and assess the water and sewer systems to determine the number and scope of additional projects for inclusion in the capital improvement plans.

Connection Fees – Capacity charges collected by the District can only be spent on infrastructure, or to pay the debt service on loans for infrastructure. For the adopted fiscal year 2018/19 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. Two known commercial projects expected for next fiscal year are the Whole Foods store at Ski Run and Highway 50, and an additional restaurant located in The Crossing at the "Y". Although capacity charges projected for 2018/19 only represent approximately 2% of the total proposed revenue budget, they are an important revenue source to support capital projects and they represent 5.2% 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, and did not meet budget projections last fiscal year.

The District general manager and CFO have been participating in workforce/low-income 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. We have shared the idea of allowing unused sewer units to be transferred from one parcel to another for use on workforce/low-income housing projects. The City and CTC, who both have banked sewer units available on multiple parcels, have appeared interested in this potential program. The District would also benefit by having these suspended sewer units placed back into service generating ongoing 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 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 at all-time lows, although staff has seen increases of 40 or 50 basis points on some recent transactions. Projected earnings for 2018/19 are \$438,000 compared to \$400,000 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. 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 on 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 adopted 2018/19 budget includes \$1,391,253 of awarded grant funds for various projects. This follows \$1.2 million expected to be received by current year end and \$.5 million received in 2016/17. For 2018/19, the largest portion, \$.5 million, 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 \$.4 million to the District for various planning projects. At this time, the District expects to receive \$73,000 from the Forest Service for the District’s share of the funding for the Fire Protection Partnership and \$290,000 from the Bureau of Reclamation for the meter towers and Water Smart system. The District also has \$3.7 million of grant applications outstanding for additional programs and projects including three applications with FEMA for a total of \$2.4 million. Staff will notify the Board of the outcome of these applications when the awarding agencies have announced the results.

Fiscal year 2018/19 Projected Expenses:

Total water and sewer projected expenses for fiscal year 2018/19 are \$50.4 million compared to \$45.6 million in the current year adopted budget. \$18.2 million or 36% is allocated to capital projects, \$17.7 million or 35% for salaries and benefits, \$10.4 million or 21% for operating and maintenance expenses, and \$4.1 million or 8% 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 projected for fiscal year 2018/19 are \$10.4 million; \$613,686 or 6.3% 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. Ten years later, the adopted 2018/19 O&M budget still maintains a significant reduction of 7.09% while inflation has increased 14.3%. Some O&M expense category levels are outside of the District’s control, including charges from other utilities or permitting agencies. Although District staff will continue to pursue savings whenever possible through efficiencies, purchasing programs, and improved or extended maintenance schedules, the long-range forecast includes an annual 2% escalator to account for inflationary increases.

Salaries and Benefits – Total salaries and benefits included in the adopted 2018/19 budget are \$17.7 million and account for approximately 35% of the total expenditure budget. The adopted budget is \$759,000 or 4.49% more than the current year budget due to several factors. Based on the current four-year employment contracts, a 2.5% COLA is to be provided to all employees at a cost of approximately \$275,000. Due to numerous retirements over the last two years, many newer employees are below the top step of their respective wage scale. These employees are expected to receive a 5% step increase creating an estimated \$214,000 adjustment to wages. The third largest impact to salaries and benefits is \$116,000 due to an increase in PERS rates, and the wages that the rates apply to.

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 do not expect to see a large impact for another 15 to 20 years. Due to this delay, as well as lower than expected return on investments, the CalPERS board took action to reduce the expected rate of return on investments by .5%, from 7.5% to 7.0%. The reduction will be phased in over a three-year period beginning with year 2018/19. If the assumption is less revenue from investments, then more revenue is required from employer contribution rates. 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 2018/19, debt service is increasing by \$76,000 due to the completion of the Primary Clarifier 1 and Aeration Basin 2 projects and the subsequent start to the repayment of the associated loans.

The CIP’s incorporated in the adopted budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$24.2 million while the water fund includes \$27.3 million. The District has 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. The loan amounts and subsequent repayment schedules are built into the forecast. The timing and amount of the loans are designed to insure compliance with District reserve guidelines and funding source debt covenants. When possible, the District intends to utilize the State Revolving Fund Program to complete several sewer and water projects over the next ten years. This program offers subsidized interest rates 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. Earlier this year, the District successfully secured a \$5 million loan at 2.1% with Chase Bank to fund the wastewater treatment plant emergency generator.

Capital Outlay - Total water and sewer capital outlay projected for fiscal year 2018/19 is \$18.2 million; \$9.3 million for sewer projects, and \$8.9 million for water projects. This amount is up \$3.3 million from the current year due to the wastewater treatment plant emergency generator project beginning this year. The ten-year engineering CIP's are \$55.1 million and \$37.8 million for sewer and water projects respectively. The total of \$92.9 million is down \$3.6 million compared to the ten-year CIP developed last year which drove the need to confirm the year four rate increases in the five-year rate schedule as issued in the Proposition 218 notice. The reduction of \$3.6 million within the water CIP is the result of lower water service charge revenues due to conservation and limited rate increases with nine out of ten years of the forecast including 2% rate increases. Obviously this will change if the Board decides to move forward with a multi-year Proposition 218 and rate increase process effective fiscal year 2019/20. The sewer fund is currently able to maintain a consistent level CIP when compared to last year due to property tax and capacity charge revenues outpacing forecasted amounts. The proposed projects for 2018/19 include completion of phase 4 meters, starting phase 5a meters, Marlette waterline replacement, progress towards the multi-year Keller-Heavenly zone improvements, beginning of the treatment plant generator replacement, Big 5 pump station improvements, and several other miscellaneous projects.

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

Paul Hughes
Chief Financial Officer

LOCAL QUARTERLY RATE COMPARISON WATER AND SEWER COMBINED

SOUTH TAHOE PUBLIC UTILITY DISTRICT	\$291.00 *
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	\$330.00
NORTH TAHOE PUBLIC UTILITY DISTRICT	\$348.00
EL DORADO IRRIGATION DISTRICT	\$342.00
TAHOE CITY PUBLIC UTILITY DISTRICT	\$435.00
KINGSBURY GENERAL IMPROVEMENT DISTRICT	\$472.00
AVERAGE	\$367.00

* STPUD's combined rate after the 2018/19 rate increase.

STPUD QUARTERLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

QUARTERLY FLAT SERVICE

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

SEWER

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

METERED WATER SERVICE

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

STRATEGIC PLAN of the SOUTH TAHOE PUBLIC UTILITY DISTRICT

Strategic Plan Vision Statement

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

Strategic Plan Mission Statement

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

Strategic Goals

Provide exemplary customer service.

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

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

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

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

DISTRICT OFFICIALS

BOARD OF DIRECTORS

Randy Vogelgesang, President

Kelly Sheehan, Vice President

Jim Jones, Director

Chris Cefalu, Director

Duane Wallace, Director

MANAGERS

Richard Solbrig, General Manager

Shannon Cotulla, Assistant Manager/Engineer

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Trevor Coolidge, Associate Engineer

Tim Bledsoe, Customer Service Manager

John Thiel, Engineering Department Manager

Melonie Guttry, Executive Services Manager

Chris Stanley, Manager of Field Operations

Nancy Hussmann, Director of Human Resources

Ivo Bergsohn, Hydro Geologist

Chris Skelly, Information Technology Manager

Terry Powers, Laboratory Director

Jim Hilton, Land Application Manager

Jeff Lee, Manager of Plant Operations

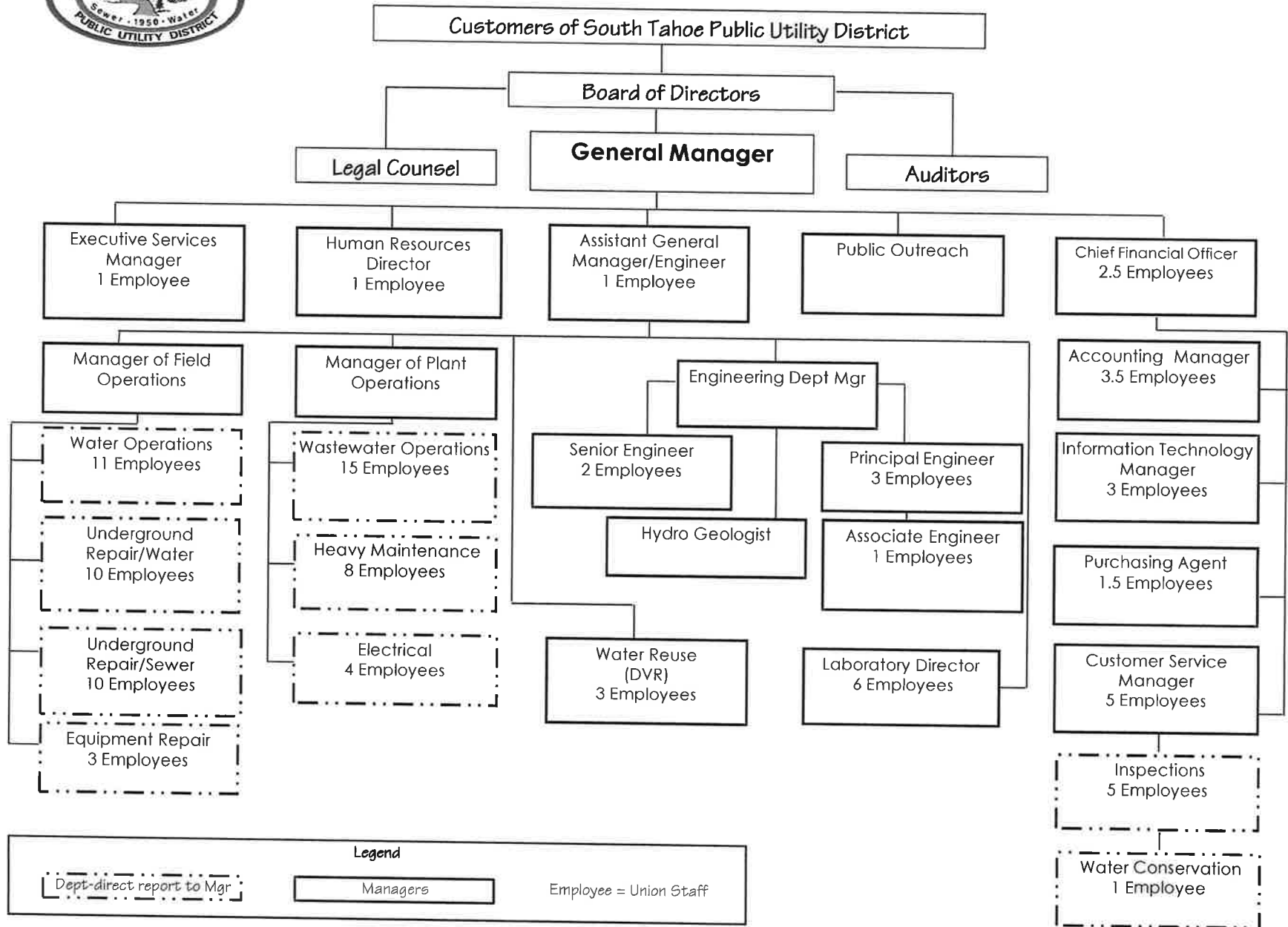
Julie Ryan, Principal Engineer

Linda Brown, Purchasing Agent

Stephen Caswell, Senior Engineer



South Tahoe Public Utility District



DEPARTMENT/CREW DESCRIPTIONS

Sewer

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) Department 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

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 2018/2019 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. Continue to build and install control panels along with installing standby generation for Fallen Leaf Lake stations to complete the vacuum to electric conversions
6. Assist with the improvement of the District's 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 treatment plant standby generator, Heavenly/Keller water system improvements, Pine Valley PRV upgrade, and Secondary Treatment energy monitoring and testing

Number of employees: 4

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 2018/2019 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 2018/2019, 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 4 project.
2. Design and begin construction of the Water Meter Installation Phase 5a project.
3. Ongoing 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 2018 Fire Hydrant project.
6. Complete construction of the Marlette Waterline project.
7. Ongoing adaptive management of the Upper Truckee Marsh Sewer Facilities project.
8. Complete pump station conversions, backup power, and other sewer system upgrades at Fallen Leaf Lake.
9. Complete construction of the Al Tahoe Force Main Bypass project.
10. Construct access road and drainage improvements at Christmas Valley Tank.
11. Complete design for Keller Tank Replacement and Heavenly Tank Rehabilitation projects.
12. Implement Sustainable Groundwater Master Plan as the Groundwater Management Agency.
13. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
14. Coordinate with City and County on erosion control, paving, and other infrastructure projects.
15. Complete comprehensive waterline replacement plan.
16. Complete comprehensive sewer line assessment and replacement plan.
17. Complete South Y Plume Remediation Alternatives project.
18. Complete design and begin construction of Rocky Point Waterline project.
19. Design and begin construction of Marlette Waterline project.
20. Design and begin construction of 2019 Fire Hydrant Service Expansion project.
21. Complete Big 5 Pump Station assessment and alternatives development project.
22. Begin design of Tahoe Keys and Upper Truckee Pump Station improvements.
23. Begin design of DVR Road Improvement projects.

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.

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

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

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

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

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

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

Number of employees: 7

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

Major goals for 2018/2019 for this department are:

1. Continue with significant public educational outreach efforts concerning the water meter installation program, Capital Improvement Plan, and infrastructure needs, including a new Proposition 218 process for obtaining public approval of proposed rate increases for the next five years.
2. Assist the effort to communicate with our customers concerning the establishment of a revised, tiered charge structure for newly metered residences, as well as the rest of the District's water conservation program as now required by new state mandated water conservation efforts.
3. Assist in change order/claim negotiations to close out major capital projects.
4. Continue to pursue grant funds and legislation on the District's behalf, including reimbursement of utility relocations on erosion control projects, federal funding of the Tahoe Basin Water District Partnership, state funding of the Integrated Regional Water Management Plan partnership, maximizing District's use of state revolving fund loans, and maximum use of funding for planning and design of projects from the El Dorado County Water Agency.
5. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
6. Continue implementing a District Staff Development Program.
7. Adjust budget and expenditures as needed in response to economic situations or special circumstances, such as increasing funding for turf buy back efforts in response to drought.
8. Assist in obtaining complicated permits from regulatory agencies for District projects involving environmental issues, such as river crossings and/or stream environment zones impacts.
9. Support District's efforts as the designated Groundwater Sustainability Agency in meeting the new state groundwater management mandates.

Number of employees: 3

Sewer/Water

Human Resources

1044/2044

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

Sewer/Water

Public Outreach

1046/2046

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

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

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 website and improved the reliability and resiliency of the server and network infrastructures. Additional projects included submitting for and being awarded the Municipal Information Systems Association of California (MISAC) Excellence in Technology Practices Award 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 2018/2019 budget year are:

1. Continue support for integration efforts with other databases, training, and report writing with Tyler New World
2. Finish 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
16. Replace or upgrade the District's storage area network

Sewer/Water

Customer Service

1060/2060

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 \$14.4 million and \$12.6 million in water revenue through accurate and equitable quarterly billings to more than 18,000 customers. We collect and process all payments. All new customers, whether a modest home builder or giant hotel complex, bring their plans to Customer Service for review and approval, and the final inspection is then performed in the field.

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

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

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

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

Number of employees: 12 (This Department also includes Water Conservation and Inspections.)

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 2018/19 BUDGET SUMMARY

	2018/19 FORECAST	2018/19 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	4,999,937	27,390,715
REVENUES	36,730,602	2,150,300
BORROWINGS	0	8,541,962
AVAILABLE FUNDS	\$ 41,730,539	\$ 38,082,977
SALARIES	9,916,955	1,640,700
BENEFITS	5,428,350	702,500
OPERATIONS AND MAINTENANCE	8,825,436	1,582,000
CAPITAL OUTLAY	0	18,199,750
DEBT SERVICE PAYMENTS	933,000	3,154,000
TOTAL CASH OUTLAYS	\$ 25,103,741	\$ 25,278,950
BALANCE BEFORE TRANSFERS	16,626,798	12,804,027
AVAILABLE TO TRANSFER TO CAPITAL FUND	-11,272,025	11,272,025
TRANSFER TO RESERVE FUNDS	0	-9,086,800
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 5,363,824	\$ 14,989,252
RATE STABILIZATION RESERVE	\$ -	\$ 7,952,124
DEBT RESERVE	\$ -	\$ 1,134,676
LOAN TO WATER FUND	\$ -	\$ -
TOTAL RESERVE(CASH) BALANCES 6/30/19	\$ 5,363,824	\$ 24,076,052



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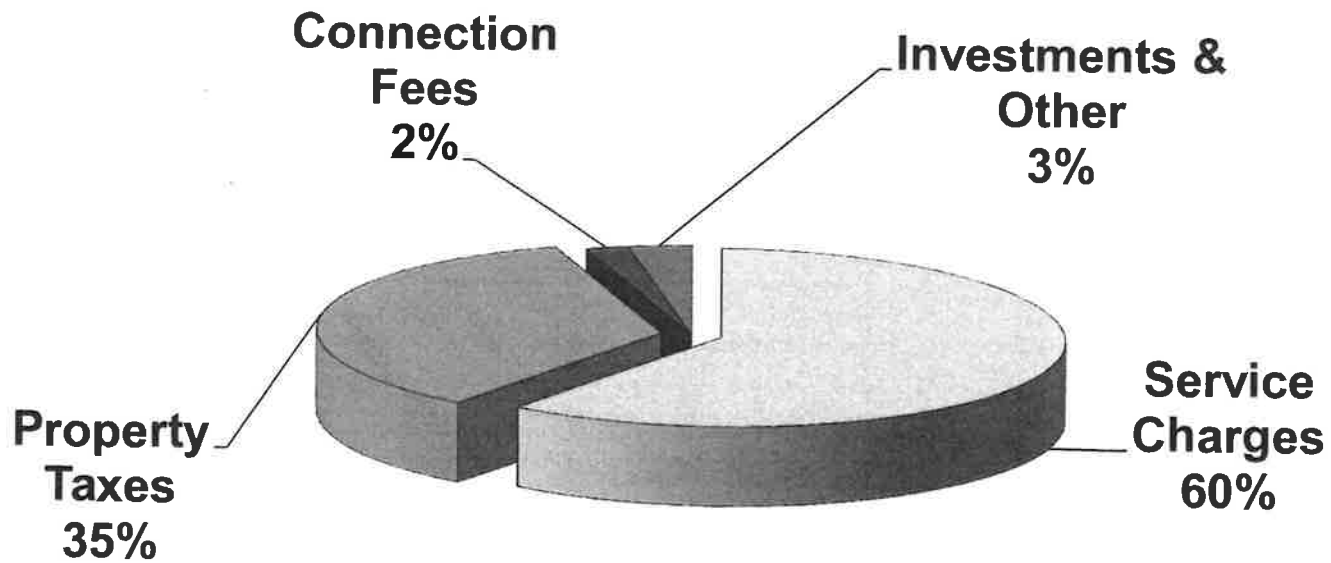


SEWER FUND

FISCAL YEAR 2018/19 BUDGET SUMMARY

	2018/19 FORECAST	2018/19 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,143,324	22,403,951
REVENUES	23,385,026	384,300
BORROWINGS	0	2,461,125
AVAILABLE FUNDS	\$ 26,528,351	\$ 25,249,376
SALARIES	6,255,790	820,350
BENEFITS	3,426,650	351,250
OPERATIONS AND MAINTENANCE	5,665,260	572,150
CAPITAL OUTLAY	0	9,321,700
DEBT SERVICE PAYMENTS	787,000	2,335,000
TOTAL CASH OUTLAYS	\$ 16,134,700	\$ 13,400,450
BALANCE BEFORE TRANSFERS	10,393,651	11,848,926
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,024,742	7,024,742
TRANSFER TO RESERVE FUNDS	0	-7,825,000
OPERATING AND CAPITAL RESERVES	\$ 3,368,908	\$ 11,048,668
RATE STABILIZATION RESERVE	\$ -	\$ 6,871,506
DEBT RESERVE	\$ -	\$ 953,494
LOAN TO WATER FUND	\$ -	\$ -
TOTAL RESERVE(CASH) BALANCES 6/30/19	\$ 3,368,908	\$ 18,873,668

SEWER ENTERPRISE FUND 2018/19 Funding Sources





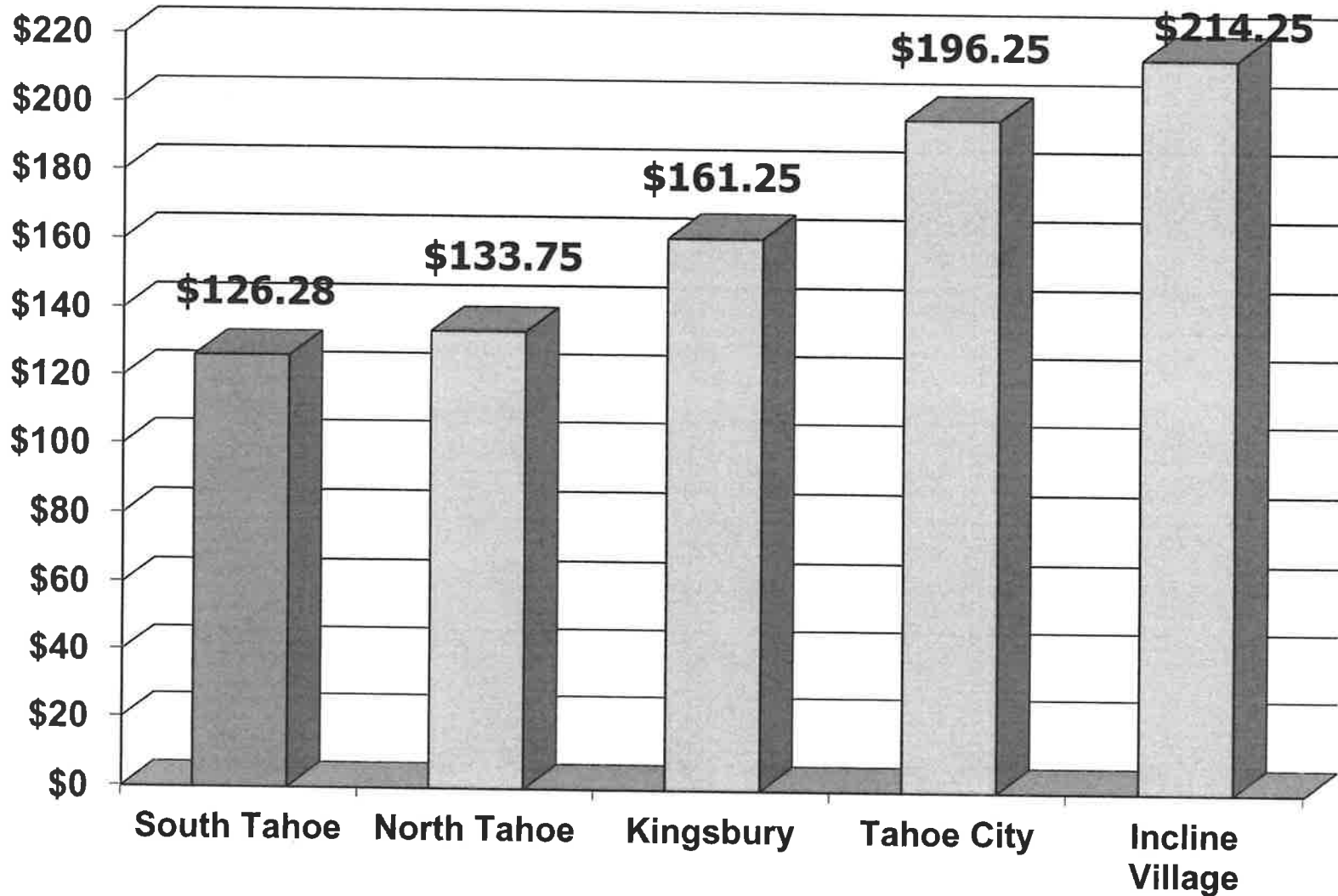
Revenue Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 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	13,452,000.00	10,141,245.95	13,547,110.00	14,375,300.00
3104	Plant Dumping Fees	16,007.31	11,236.40	18,017.41	15,000.00	17,899.20	18,000.00	18,000.00
3105	Repairs	.00	587.64	.00	500.00	259.76	500.00	500.00
3107	Returned Check Charges	2,250.00	2,075.00	1,725.00	2,000.00	1,550.00	2,000.00	2,000.00
3301	Permit Fee Revenue	22,950.00	22,050.00	23,550.00	22,000.00	16,050.00	22,000.00	22,000.00
3401	Capacity Charge	1,669,477.00	1,054,760.00	1,253,073.00	384,300.00	733,010.00	637,219.00	384,300.00
3501	Secured Taxes	6,857,334.16	7,193,945.00	7,589,824.86	7,604,000.00	7,841,379.64	7,882,820.00	8,101,200.00
3502	Unsecured Taxes	147,086.64	147,201.22	139,059.79	156,800.00	133,975.69	156,800.00	160,000.00
3504	Sale of Surplus Assets	1,041.25	6,973.81	7,885.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(31,183.50)	29,278.59	(11,652.40)	.00	(26,553.37)	.00	.00
3510	Interest Income	311,596.97	223,533.09	289,432.62	314,000.00	190,838.77	361,000.00	370,000.00
3511	Fair Market Value Unrealized Gain/Loss	16,678.77	37,335.91	(130,779.44)	.00	63,093.63	.00	.00
3514	Rents and Leases	54,227.50	24,001.50	83,753.50	30,000.00	112,750.00	55,000.00	55,000.00
3516	Federal Aid	42,607.64	29.31	501,882.51	.00	(149,814.14)	.00	.00
3518	State Aid	91,181.73	.00	125,470.63	.00	(7,161.63)	.00	.00
3519	State Homeowner Exemption	71,517.52	72,126.36	72,616.35	78,200.00	37,139.36	78,200.00	79,800.00
3523	Interest/Penalty Charges	143,112.98	116,507.51	141,136.78	130,000.00	97,770.48	130,000.00	130,000.00
3530	Admin Fee - New Service	600.00	600.00	.00	.00	.00	.00	.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
3540	Other Miscellaneous Income	4,027.18	51,808.95	32,948.83	47,500.00	88,634.85	47,500.00	47,500.00
3620	Local Aid	.00	.00	41,823.53	.00	(41,823.53)	.00	.00
3701	Street Light Revenues	22,624.08	22,611.48	22,529.88	23,000.00	16,862.50	23,000.00	23,000.00
	Department 80 - Non Crew Totals	\$20,672,472.50	\$20,964,675.25	\$22,969,079.99	\$22,260,300.00	\$19,267,107.16	\$22,962,149.00	\$23,769,600.00

SEWER ENTERPRISE FUND

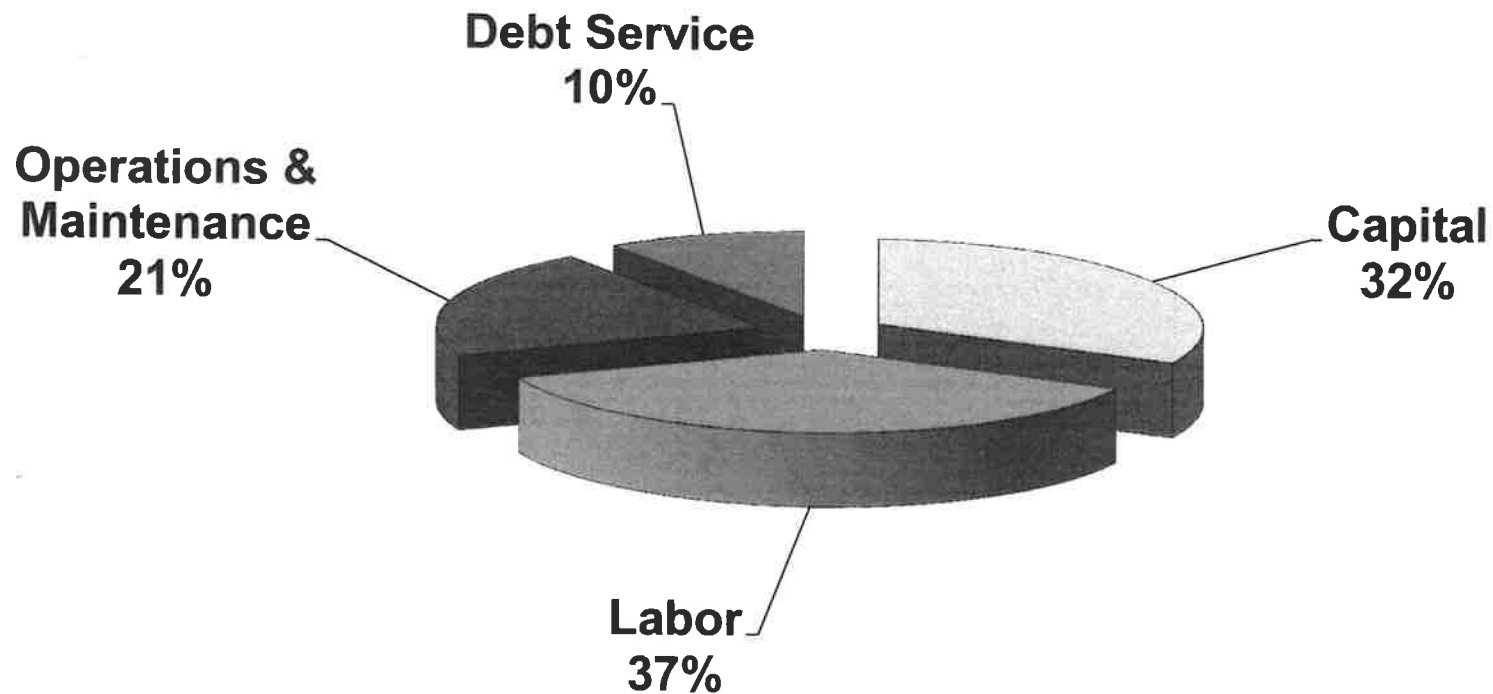
2018/19 Local Quarterly Sewer Rates



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Avg.
Sewer	4.0%	0.0%	2.0%	3.0%	5.0%	0.0%	6.0%	6.0%	6.0%	6.0%	3.2%
CPI (May to May)	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	1.25%
Typical Quarterly Sewer Bill	85.53	85.53	87.24	89.85	94.35	94.35	100.02	106.02	112.38	119.13	

SEWER ENTERPRISE FUND 2018/19 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2018/19 SEWER BUDGET

	NON-CREW	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	UR SEWER	PUMPS	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC OUTREACH	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)				
PROFESSIONAL SERVICES		100				1,000				5,000	48,000	750	21,250	24,450	75,000	89,825	21,000	1,000	15,000	4,000				307,375	254,900	52,475			
INSURANCE	121,000						5,000																	130,000	152,000	(22,000)			
PETROLEUM PRODUCTS			1,000	2,500	6,500	500	37,500	14,550	6,500	1,600	17,800	1,100								4,000									
OPERATING SUPPLIES			205,100					5,000		31,500								300				3,600	400		93,850	101,850	(8,000)		
OFFICE EXPENSES	500	750	3,100	875	600	500	1,500	700	600	2,750	800	1,950	950	1,300	4,500	3,050	1,750	1,050	57,750	22,300	1,900				241,600	229,600	12,000		
PRINTING AND PUBLICATIONS												100		8,350	7,500	1,500		300		300					109,725	122,825	(13,100)		
RENTS AND LEASES	192,000										14,700																26,650	24,475	2,175
REPAIRS AND MAINTENANCE	3,000	100	32,400	71,500	109,575	100	174,050	75,575	82,025	12,050	85,150	750		45,700						1,050					207,750	208,000	(250)		
RESEARCH/MONITORING										24,000	15,000					1,825	1,675	22,500	106,600	31,800		2,225	100	818,500	757,425	61,075			
TRAVEL/EDUCATION/MSHPS		1,800	23,000	4,550	7,200	1,675	11,200	3,000	2,200	10,300	6,625	5,150	37,000	15,400	3,000	4,150	6,150	375	11,250	1,200	1,350	1,250			155,825	144,675	11,250		
UTILITIES	1,828,100		400	1,000	50		3,450	3,000			14,100																		
MISC EXPENSES	200	200	800	450	500	100	400	325	300	100	500	1,250	250	150	25	350				650	125	2,675			1,063,550	1,958,675	4,875		
OTHER OPERATING EXP	601,000	130,000	213,000	3,300	7,500	46,100	5,000			4,000	278,825	4,500	6,200	1,800	27,250											6,600	5,850	(750)	
NON OPERATING EXP	190,000																				15,000					1,344,475	1,294,450	50,025	
18/19 BUDGET	3,051,800	122,950	478,800	84,175	131,925	49,975	238,100	102,150	71,825	91,300	482,500	15,550	65,650	97,150	117,375	100,500	53,825	24,575	191,800	87,375		11,800	3,160	5,665,250	5,491,200	174,050			
17/18 ADOPTED BUDGET	3,038,900	NEW DEPT 0	594,200	70,050	120,925	NEW DEPT 0	216,300	120,350	71,925	88,000	487,875	15,300	60,450	81,675	98,375	153,750	NEW DEPT 0	NEW DEPT 0	188,305	97,200	NEW DEPT 0	NEW DEPT 0				5,491,200		174,050	
INCREASE/(DECREASE)	14,900	130,950	(115,400)	14,125	11,000	49,975	21,800	(18,200)	0	(6,700)	4,925	250	5,200	15,475	13,625	(53,250)	53,825	25,575	(6,525)	(8,825)	11,800	3,160	174,050						

SUMMARY OF SALARIES AND BENEFITS

2018/19 SEWER BUDGET

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	UR SEWER	PUMP CREW	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	WATER CONS	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	146,397	1,489,436	167,819	559,755	65,956	704,510	518,873	124,755	250,907	326,520	203,750	11,765	112,083	172,181	177,059	92,917	186,397	225,637	163,137	40,025	5,739,877	5,422,402	317,475	
NEW POSITIONS																					0	45,600	(45,600)	
SUB-TOTAL	146,397	1,489,436	167,819	559,755	65,956	704,510	518,873	124,755	250,907	326,520	203,750	11,765	112,083	172,181	177,059	92,917	186,397	225,637	163,137	40,025	5,739,877	5,468,002	271,875	
COST OF LIVING ADJ	2,928	29,789	3,356	11,195	1,319	14,090	10,377	2,485	5,018	6,530	4,075	0	2,242	3,444	3,541	1,858	3,728	4,513	3,263	800	114,563	108,448	6,115	
TOTAL REGULAR	149,325	1,519,225	171,175	570,950	67,275	718,600	529,250	127,250	255,925	333,050	207,825	11,765	114,325	175,625	180,600	94,775	190,125	230,150	166,400	40,825	5,854,440	5,576,450	277,990	
OVERTIME	0	108,824	2,841	9,804	0	40,196	11,765	6,373	3,922	4,902	25	0	1,924	30,892	4,412	147	2,353	1,599	4,706	245	234,387	172,157	62,230	
COST OF LIVING ADJ	0	2,176	59	196	0	804	235	127	78	98	0	0	26	818	88	3	47	31	64	5	4,858	3,443	1,415	
TOTAL OVERTIME	0	111,000	3,000	10,000	0	41,000	12,000	6,500	4,000	5,000	25	0	1,950	31,500	4,500	150	2,400	1,600	4,800	250	239,075	175,600	63,475	
DOUBLE TIME	0	39,216	40	196	0	1,176	4,436	490	2,841	490	0	0	0	0	0	0	98	0	0	0	49,083	46,569	2,514	
COST OF LIVING ADJ	0	764	1	4	0	24	89	10	59	10	0	0	0	0	0	0	2	0	0	0	682	931	(249)	
TOTAL DOUBLE TIME	0	40,000	50	200	0	1,200	4,525	500	3,000	500	0	0	0	0	0	0	100	0	0	0	50,075	47,500	2,575	
PART TIME/SEASONAL	0	0	0	0	0	30,475	16,675	0	8,000	0	0	0	0	0	0	0	0	0	0	0	0	50,075	47,500	2,575
PART TIME (NEW)	0	37,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,150	37,200	17,950
SEASONAL (NEW)	0	0	0	18,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,600	0	37,600
PART TIME OVERTIME	0	0	0	0	0	400	0	0	59	0	0	0	0	0	0	0	0	0	0	0	18,800	13,975	4,825	
DOUBLE TIME	0	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	450	275	175	
GRAND TOTAL SALARIES	149,325	1,707,825	174,225	599,950	67,275	791,675	582,450	134,250	271,175	338,550	207,850	11,765	115,675	207,125	185,100	94,925	192,625	231,750	171,200	41,075	6,255,790	5,851,100	404,690	
18/19 BUDGETED BENEFITS	72,425	930,125	104,875	345,525	29,850	451,975	315,900	77,300	128,900	168,825	83,225	68,875	58,950	85,350	102,200	58,900	86,200	130,725	89,000	25,725	3,426,650	3,291,825	134,825	
TOTAL SALARIES AND BENEFITS	221,750	2,637,950	279,100	945,475	97,125	1,243,650	898,350	211,550	400,075	507,375	291,075	80,640	174,625	292,475	287,300	153,825	290,825	362,475	260,200	66,800	9,682,440	9,142,925	539,515	
17/18 BUDGETED	0	2,593,750	297,475	905,225	0	1,315,625	803,475	203,450	385,225	470,250	277,200	78,200	180,000	718,025	0	0	272,350	662,375	0	0	0	9,142,925	0	9,142,925
INCREASE/(DECREASE)	221,750	44,200	(18,375)	40,250	97,125	(72,175)	74,875	8,100	14,750	37,125	13,875	2,440	14,625	(425,550)	287,300	153,825	18,475	(299,900)	260,200	66,800	539,515	0	539,515	

2018/19 SEWER CAPITAL OUTLAY

DETAIL OF ENGINEERING OPERATING EXPENSES

	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	533,500	517,500	16,000
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	8,325	(2,000)
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	4,100	104,000	(99,900)
<u>TRAVEL/MEETINGS/ED</u>	16,300	14,800	1,500
<u>UTILITIES</u>	2,500	500	2,000
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,375	40,000	(36,625)
TOTAL EXPENSES	572,150	691,175	(119,025)

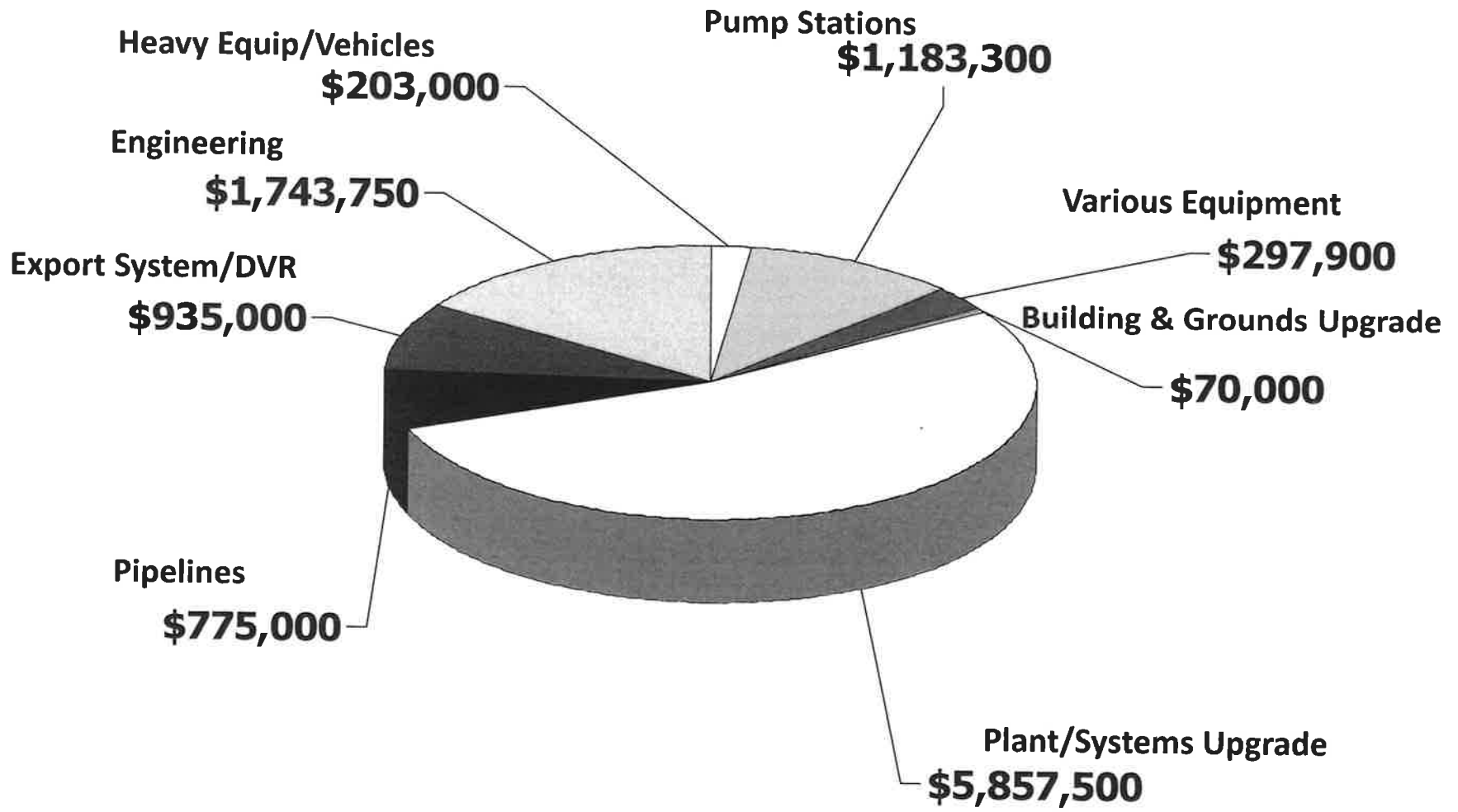
**Includes one-time expenditures and transfers from capital outlay budget

2018/19 SEWER CAPITAL OUTLAY ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	18/19 BUDGET	17/18 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	788,850	812,941	(24,091)
NEW POSITIONS		0	0
SUB-TOTAL	773,382	812,941	(39,559)
COST OF LIVING ADJ	15,468	16,259	
TOTAL REGULAR	788,850	829,200	(40,350)
OVERTIME	29,902	29,412	490
COST OF LIVING ADJ	598	588	
TOTAL OVERTIME	30,500	30,000	500
DOUBLE TIME	980	24	956
COST OF LIVING ADJ	20	1	
TOTAL DOUBLE TIME	1,000	25	975
PART TIME	0	1,750	(1,750)
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	1,750	(1,750)
GRAND TOTAL SALARIES	820,350	860,975	(40,625)
BENEFITS	351,250	363,000	(11,750)
TOTAL SALARIES AND BENEFITS	1,171,600	1,223,975	(52,375)

SEWER ENTERPRISE FUND CAPITAL PROJECTS



2018/19 SEWER CAPITAL OUTLAY

ACCOUNT # & DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	UR 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>																							
8916 AERATION BASIN 1 AIR FLOW INSTRUMENTS		5,000																				5,000	
8917 CHEMICAL STORAGE TANK #1		20,000																					20,000
8922 CHEMICAL STORAGE TANK #2		20,000																					20,000
8946 CHEMICAL STORAGE TANK #5		20,000																					20,000
8947 REPLACE POLYMER PUMP		20,000																					20,000
8948 REPLACE AERATION BASIN WATERLINE		100,000																					100,000
8949 REPLACE H2S METER		12,000																					12,000
8957 REPLACE CHEMICAL STORAGE TANK #3		20,000																					20,000
8973 REPLACE CHEMICAL STORAGE TANK #4		20,000																					20,000
<i>ELECTRICAL</i>																							
8907 CONDUIT BENDER			6,850																				6,850
8908 SPS MOTOR REBUILD (TBD)			10,300																				10,300
<i>HEAVY MAINTENANCE</i>																							
8901 REPLACE UTILITY VEHICLE				13,000																			13,000
8974 REPLACE ROLLUP DOOR				12,000																			12,000
8975 REBUILD SLUDGE PUMP				8,000																			8,000
8976 REPLACE SLUDGE AUGER LINERS				20,000																			20,000
8977 REPLACE SERVER ROOM HVAC				30,000																			30,000
8978 REBUILD SECONDARY CLARIFIER DRIVE				55,000																			55,000
8979 REBUILD CENTRIFUGE				35,000																			35,000
8980 REPLACE SOUTH GATE				40,000																			40,000
<i>FIELD OPERATIONS</i>																							
<i>UNDERGROUND REPAIR SEWER</i>																							
<i>PUMPS</i>																							
8902 BALDWIN WET WELL REPAIR							5,000																5,000
8903 LPPS PUMP #1 REBUILD							150,000																150,000
8904 LPPS PUMP #2 REBUILD							150,000																150,000
8906 REPLACE TANDY KEYS PS DRY PIT PUMP #1							50,000																50,000
8919 REPLACE BLOU PUMP #2							15,000																15,000
8921 REPLACE TROUT CREEK PUMP/MOTOR #1							16,000																16,000
8925 REPLACE BELLEVUE PUMP/MOTOR #1							16,000																16,000
8944 REPLACE BELLEVUE PUMP/MOTOR #2							16,000																16,000
8955 REBUILD JOHNSON MOTOR #3							5,000																5,000
<i>EQUIPMENT REPAIR</i>																							
8911 REPLACE VEHICLE 36								100,000															100,000
8912 REPLACE VEHICLE 66 W/BOBCAT								60,000															60,000
8913 REPLACE VEHICLE 38								30,000															30,000
8914 CARBON MONOXIDE REMOVAL SYSTEM								10,000															10,000
8915 REPLACE GENERATOR LOCATION TBD								60,000															60,000

2018/19 SEWER CAPITAL OUTLAY (CONTINUED)

ACCOUNT # & 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>																						
+++ 7014 TALLAC CREEK SEWER CROSSING								100,000													100,000	
+++ 7026 BREAKPOINT CHAMBER MODIFICATION								565,500													565,500	
+++ 7041 700 HP PUMP LUTHER PASS PUMP STATION								410,000													410,000	
+++ 8331 FALLEN LEAF LAKE SYSTEM UPGRADE								400,000													400,000	
+++ 8426 UPPER TRUCKEE MARSH ADAPTIVE MANAGEMENT								75,000													75,000	
+++ 8628 SCADA UPGRADES								100,000													100,000	
+++ 8629 REPLACE TREATMENT PLANT GENERATOR								3,600,000													3,600,000	
+++ 8726 FORCEMAIN BYPASS UPPER TRUCKEE PS								250,000													250,000	
+++ 8727 FORCEMAIN BYPASS AL TAHOE PS								350,000													350,000	
+++ 8728 PIPING, WASTEWATER TREATMENT PLANT								100,000													100,000	
+++ 8827 WET WELL IMPROVEMENTS								50,000													50,000	
+++ 8828 BIG 5 PUMP STATION IMPROVEMENTS								1,000,000													1,000,000	
8959 WATER REUSE ROAD IMPROVEMENTS								150,000													150,000	
8960 WATER REUSE VAULT IMPROVEMENTS								50,000													50,000	
8961 BLOWER SYSTEM IMPROVEMENTS								100,000													100,000	
8962 EMERGENCY GENERATOR BLOWER								125,000													125,000	
8963 SEWER SYSTEM UPGRADES (TBD)								500,000													500,000	
Engineering Staff and Expenses								1,743,750													1,743,750	
<i>LAB</i>																						
8918 REPLACE FINAL SAMPLER									10,000												10,000	
<i>WATER REUSE</i>																						
8924 FENCING WATER REUSE										25,000											25,000	
<i>ADMINISTRATION</i>																						
<i>BOARD OF DIRECTORS</i>																						
8938 BOARD ROOM FURNITURE												6,050									6,050	
<i>HUMAN RESOURCES</i>																						
8923 REPLACE COPIER													25,000								25,000	
<i>FINANCE</i>																						
<i>ACCOUNTING</i>																						
<i>PURCHASING</i>																						
8939 REPLACE CARPET LAB/OPS BUILDING																5,000					5,000	
<i>INFORMATION SYSTEMS</i>																						
8933 WATER REUSE INFRASTRUCTURE UPGRADES																	30,000				30,000	
8934 STRATEGIC PLAN UPDATE																	40,000				40,000	
8935 REMOTE SCADA ACCESS																	20,000				20,000	
8936 WWTP GATE ACCESS CONTROLS																	30,000				30,000	
8971 VIRTUALIZATION SOFTWARE																	8,000				8,000	
8981 REPLACE PRESENTATION EQUIPMENT																	5,000				5,000	
8982 REPLACE DOMAIN CONTROLLER																	10,000				10,000	
8983 NETWORK EQUIPMENT IMPROVEMENTS																	11,000				11,000	
8984 BACKUP POWER SERVER ROOM																	6,000				6,000	
8985 VIRUAL SERVER/HOST																	10,000				10,000	
<i>CUSTOMER SERVICE</i>																						
<i>INSPECTIONS</i>																						
8937 REPLACE LOCATING EQUIPMENT																			5,000		5,000	
<i>WATER CONSERVATION</i>																						
TOTAL CAPITAL OUTLAY 18/19	0	237,000	17,150	213,000	0	0	423,000	260,000	9,669,250	10,000	25,000	0	6,050	25,000	0	0	5,000	170,000	0	5,000	0	11,065,450
ESTIMATED TOTAL 17/18	0	24,270	87,977	59,964	0	106,500	24,463	989,811	8,097,600	91,000	87,254	0	4,539	0	318,000	0	0	107,000	0	0	0	9,998,378
INCREASE(DECREASE)	0	212,730	(70,827)	153,036	0	(106,500)	398,537	(729,811)	1,571,650	(81,000)	(62,254)	0	1,511	25,000	(318,000)	0	5,000	63,000	0	5,000	0	1,067,072

+++THESE ARE BUDGETED ROLLOVERS FROM 17/18

**SEWER
EXPENSE DETAIL
BY CREW**



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 10 - Plant Operations								
4101	Regular Salaries - Wages	.00	.00	.00	.00	17,837.15	.00	149,325.00
4301	FICA Taxes	.00	.00	.00	.00	1,627.27	.00	10,150.00
4302	Dental Self Insured	.00	.00	.00	.00	284.52	.00	1,725.00
4304	Vision	.00	.00	.00	.00	47.32	.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	380.76	.00	2,300.00
4306	Workers Compensation	.00	.00	.00	.00	83.68	.00	600.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	4,975.26	.00	29,850.00
4311	Life Insurance	.00	.00	.00	.00	71.00	.00	400.00
4312	Long Term Disability - Management	.00	.00	.00	.00	160.04	.00	900.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	2,482.44	.00	26,200.00
4405	Contractual Services	.00	.00	.00	100.00	.00	.00	.00
4460	Special Reports	.00	.00	.00	100.00	.00	.00	100.00
4820	Office Supplies	.00	.00	.00	.00	112.71	.00	750.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	.00	1,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	110.00	.00	800.00
6520	Supplies	.00	.00	.00	.00	(6.26)	.00	200.00
6650	Regulatory Operating Permits	121,170.00	123,065.16	123,211.86	125,000.00	116,307.78	.00	130,000.00
	Department 10 - Plant Operations Totals	\$121,170.00	\$123,065.16	\$123,211.86	\$125,200.00	\$144,473.67	\$0.00	\$354,700.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
	Department 12 - Operations							
4101	Regular Salaries - Wages	1,327,837.65	1,390,967.07	1,366,079.07	1,548,400.00	1,210,187.02	1,406,400.00	1,519,225.00
4102	Wages Overtime	77,030.98	101,788.87	95,651.50	87,000.00	90,400.87	87,000.00	111,000.00
4103	Wages Double Time	34,736.18	35,769.08	39,572.63	35,000.00	32,971.49	35,000.00	40,000.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	37,600.00
4301	FICA Taxes	108,190.37	116,164.04	119,611.38	127,800.00	102,128.79	116,900.00	127,775.00
4302	Dental Self Insured	32,144.74	26,046.44	25,984.87	27,325.00	26,033.58	25,575.00	27,325.00
4304	Vision	4,542.72	4,495.40	4,613.70	4,550.00	4,329.78	4,250.00	4,550.00
4305	Retirement Health Savings Account	20,005.13	19,845.18	26,803.26	20,050.00	20,976.98	17,750.00	21,525.00
4306	Workers Compensation	21,588.54	74,717.23	61,228.63	67,000.00	49,116.40	66,450.00	65,500.00
4308	Uniforms	6,372.54	6,655.58	6,698.61	6,000.00	5,572.44	6,000.00	6,700.00
4309	Health Savings Account - ER Portion	.00	.00	6,100.00	6,100.00	18,500.00	6,100.00	18,500.00
4310	ACWA Medical Insurance	339,862.56	353,001.40	393,998.95	406,300.00	379,536.74	377,700.00	393,150.00
4311	Life Insurance	3,364.55	3,339.84	3,458.13	3,350.00	3,207.87	3,000.00	3,225.00
4312	Long Term Disability - Management	931.98	954.90	1,017.85	900.00	686.16	.00	.00
4313	AFLAC Administrative fee - ER Portion	216.00	216.00	234.00	200.00	120.00	200.00	.00
4314	Long Term Disability - Union	3,258.60	3,272.98	3,326.13	3,300.00	3,165.74	3,300.00	3,500.00
4315	CalPERS Classic ER Contribution	235,250.06	229,956.21	219,761.10	245,800.00	126,643.11	221,400.00	242,425.00
4325	CalPERS PEPRRA ER Contribution	.00	716.60	6,550.71	4,600.00	10,421.59	4,600.00	15,650.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	53.10	75.00	165.20	75.00	300.00
4610	Gasoline Expense	519.33	913.00	1,060.02	900.00	665.61	900.00	900.00
4620	Diesel	.00	.00	19.39	100.00	.00	100.00	100.00
4720	Polymer	136,818.72	120,811.31	76,283.83	100,000.00	66,912.78	90,000.00	100,000.00
4740	Carbon	.00	11,911.06	.00	12,000.00	10,983.12	12,000.00	13,000.00
4755	Hypochlorite	63,308.29	89,176.05	79,817.39	70,000.00	67,550.77	80,000.00	80,000.00
4760	Laboratory Supplies	4,057.43	3,787.50	3,944.29	4,000.00	3,226.22	4,000.00	4,000.00
4770	Sodium Hydroxide	.00	6,200.02	6,185.03	7,000.00	6,832.97	7,100.00	8,000.00
4790	Other Supplies	83.31	.00	.00	100.00	2,801.94	100.00	100.00
4820	Office Supplies	2,833.20	3,752.37	2,735.07	3,600.00	4,943.27	4,000.00	3,100.00
6020	Headworks Equipment & Building	.00	.00	1,353.21	3,000.00	1,146.55	1,500.00	1,500.00
6021	Primary Equipment	616.47	1,454.21	.00	1,000.00	.00	1,000.00	1,000.00
6022	Secondary Equipment	.00	1,385.85	5,879.95	2,500.00	42.79	2,500.00	2,500.00
6023	Filter Equipment - Building	1,280.00	269.09	.00	500.00	.00	500.00	500.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 12							
	Operations							
6025	Laboratory Equipment	1,956.05	3,568.95	332.82	3,000.00	3,005.02	3,000.00	3,000.00
6030	Service Contracts	1,253.00	1,362.17	1,572.80	1,700.00	2,166.93	1,700.00	1,700.00
6040	Emergency Retention Basin	3,524.00	.00	1,328.58	1,000.00	.00	1,000.00	1,000.00
6041	Buildings	991.63	560.00	89.86	1,000.00	400.00	1,000.00	1,000.00
6042	Grounds & Maintenance	11,953.80	8,192.28	10,113.89	11,000.00	3,389.26	11,000.00	11,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	100.00	.00	100.00	100.00
6071	Shop Supplies	2,348.16	2,927.52	2,872.51	2,500.00	2,746.83	2,500.00	2,500.00
6073	Small Tools	307.82	753.66	905.00	1,200.00	641.64	1,200.00	1,200.00
6075	Safety Equipment - Physicals	5,239.27	5,619.99	5,421.53	5,500.00	4,155.48	5,400.00	5,400.00
6200	Travel - Meetings - Education	6,976.53	10,329.99	14,510.56	15,000.00	18,415.12	16,000.00	16,000.00
6230	Tuition & Reimbursement Program	.00	3,200.00	.00	.00	1,600.00	1,600.00	1,600.00
6250	Dues - Memberships - Certification	6,587.00	3,724.66	4,469.35	6,000.00	5,608.00	5,400.00	5,400.00
6310	Telephone	387.16	466.29	393.32	300.00	405.50	400.00	400.00
6520	Supplies	10.24	833.22	188.80	1,000.00	394.45	800.00	800.00
6650	Regulatory Operating Permits	.00	.00	.00	.00	6,716.00	125,000.00	.00
6652	Biosolid Disposal Costs	196,429.56	204,568.82	224,689.30	210,000.00	177,256.56	210,000.00	210,000.00
6653	Biosolids Equipment - Building	2,940.73	1,621.13	5,798.56	5,000.00	1,502.77	3,000.00	3,000.00
7520	Plant VFD Replacement	.00	6,886.42	.00	.00	.00	.00	.00
7530	Respirator Fit Tester	.00	.00	12,414.60	.00	.00	.00	.00
7540	Rebuild Blower - Aeration Basin #2	.00	.00	.00	.00	21,558.53	19,270.00	.00
8616	Camel Dump Improvements	.00	.00	.00	.00	.00	5,000.00	.00
8816	Replace Chemical Storage Tank #1	.00	.00	.00	16,000.00	.00	.00	.00
8817	Replace Polymer Pump	.00	.00	.00	20,000.00	.00	.00	.00
8870	Replace Aeration Basin Waterline	.00	.00	.00	100,000.00	.00	.00	.00
8871	Replace H2S Meter	.00	.00	.00	12,000.00	.00	.00	.00
8875	Replace Chemical Storage Tank #2	.00	.00	.00	16,000.00	.00	.00	.00
8876	Replace Chemical Storage Tank #3	.00	.00	.00	16,000.00	.00	.00	.00
8877	Replace Chemical Storage Tank #4	.00	.00	.00	16,000.00	.00	.00	.00
8878	Replace Chemical Storage Tank #5	.00	.00	.00	16,000.00	.00	.00	.00
8916	Aeration Basin 1 Air Flow Instruments	.00	.00	.00	.00	.00	.00	5,000.00
8917	Chemical Storage Tank #1	.00	.00	.00	.00	.00	.00	20,000.00
8922	Chemical Storage Tank #2	.00	.00	.00	.00	.00	.00	20,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 12 - Operations							
8946	Chemical Storage Tank #5	.00	.00	.00	.00	.00	.00	20,000.00
8947	Replace Polymer Pump	.00	.00	.00	.00	.00	.00	20,000.00
8948	Replace Aeration Basin Waterline	.00	.00	.00	.00	.00	.00	100,000.00
8949	Replace H2S Meter	.00	.00	.00	.00	.00	.00	12,000.00
8957	Replace Chemical Storage Tank #3	.00	.00	.00	.00	.00	.00	20,000.00
8973	Replace Chemical Storage Tank #4	.00	.00	.00	.00	.00	.00	20,000.00
	Department 12 - Operations Totals	\$2,665,754.30	\$2,862,182.38	\$2,843,123.28	\$3,274,750.00	\$2,499,231.87	\$2,998,770.00	\$3,353,750.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
	Department 14 - Electric							
4101	Regular Salaries - Wages	164,070.29	178,301.01	170,211.70	182,725.00	149,176.42	182,725.00	171,175.00
4102	Wages Overtime	1,692.51	2,344.55	1,738.91	2,500.00	3,549.86	2,500.00	3,000.00
4103	Wages Double Time	852.40	857.00	504.00	800.00	420.00	800.00	50.00
4301	FICA Taxes	15,362.57	13,942.47	14,883.29	14,225.00	11,006.79	14,225.00	13,325.00
4302	Dental Self Insured	4,355.57	3,294.77	3,065.67	3,425.00	3,195.62	3,425.00	3,425.00
4304	Vision	628.96	568.75	545.04	575.00	531.44	575.00	575.00
4305	Retirement Health Savings Account	2,658.49	2,403.90	2,303.44	2,400.00	2,489.38	2,400.00	2,700.00
4306	Workers Compensation	2,911.98	9,432.41	7,404.81	8,375.00	5,351.06	8,375.00	6,375.00
4308	Uniforms	1,056.99	865.55	875.39	1,100.00	1,285.09	1,100.00	875.00
4309	Health Savings Account - ER Portion	.00	.00	2,413.90	2,400.00	3,614.53	2,400.00	3,600.00
4310	ACWA Medical Insurance	48,980.56	49,027.81	49,308.52	52,225.00	47,960.36	52,225.00	51,550.00
4311	Life Insurance	444.99	402.41	385.63	425.00	375.99	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	18.00	9.00	25.00	.00	.00	.00
4314	Long Term Disability - Union	487.60	441.60	423.20	450.00	.00	450.00	450.00
4315	CalPERS Classic ER Contribution	28,004.42	22,136.23	23,050.89	23,575.00	9,523.75	23,575.00	16,600.00
4325	CalPERS PEPPRA ER Contribution	1,120.90	2,392.80	1,832.89	2,200.00	3,834.07	2,200.00	4,925.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	17.85	50.00	40.04	50.00	50.00
4610	Gasoline Expense	1,961.09	2,415.33	1,890.07	2,500.00	1,948.65	2,500.00	2,500.00
4820	Office Supplies	1,025.57	392.68	1,505.67	875.00	529.10	875.00	875.00
6021	Primary Equipment	7,695.92	5,263.97	3,076.47	4,500.00	8,054.26	6,500.00	4,500.00
6022	Secondary Equipment	5,592.70	3,718.22	6,811.79	3,600.00	4,786.33	3,600.00	3,600.00
6023	Filter Equipment - Building	6,722.02	2,666.90	596.80	4,000.00	3,730.42	4,000.00	4,000.00
6041	Buildings	22,570.28	19,419.98	20,629.29	20,000.00	16,139.18	20,000.00	21,800.00
6048	Luther Pass Pump Station	.00	672.57	2,773.67	2,250.00	.00	2,250.00	2,250.00
6051	Pump Stations	13,554.33	21,287.32	26,606.45	15,000.00	23,080.39	15,000.00	27,000.00
6056	Radio Repairs - Replacement	.00	2,457.74	.00	225.00	1,209.49	1,250.00	225.00
6071	Shop Supplies	2,967.13	3,967.61	6,070.58	3,925.00	3,276.64	3,925.00	3,925.00
6073	Small Tools	2,372.47	1,065.79	2,435.44	2,200.00	2,230.76	2,200.00	2,700.00
6075	Safety Equipment - Physicals	2,306.00	149.97	913.13	2,600.00	649.36	1,500.00	1,500.00
6200	Travel - Meetings - Education	1,151.89	2,921.82	561.36	3,600.00	538.38	3,600.00	3,600.00
6250	Dues - Memberships - Certification	1,060.00	947.33	832.00	950.00	1,050.00	950.00	950.00
6310	Telephone	57.11	50.98	73.52	75.00	54.27	75.00	1,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 14 - Electric								
6520	Supplies	290.30	5.13	192.68	450.00	94.30	450.00	450.00
6653	Biosolids Equipment - Building	3,820.89	962.93	61.50	3,300.00	13,728.86	3,300.00	3,300.00
7524	Starter - Blower Building	.00	7,240.86	.00	.00	.00	.00	.00
7528	PLC CPU - Centrifuge	.00	5,643.84	.00	.00	.00	.00	.00
7544	Dissolved Oxygen Probe	.00	.00	.00	.00	5,048.17	.00	.00
8589	Portable Pressur Calibrator	5,402.22	.00	.00	.00	.00	.00	.00
8707	Rebuild Motor SPS	.00	.00	.00	.00	3,031.16	1,641.00	.00
8722	Repl SCADA RTU	.00	.00	.00	.00	5,668.66	5,668.00	.00
8723	Replace SCADA RTU	.00	.00	.00	.00	5,668.67	5,668.00	.00
8807	Replace SCADA RTU	.00	.00	.00	5,500.00	4,356.19	5,500.00	.00
8808	Spare PLC Centrifuge	.00	.00	.00	10,000.00	6,444.31	18,000.00	.00
8853	Redundant FIU SCADA	.00	.00	.00	25,000.00	.00	25,000.00	.00
8854	Replace VFD - Ski Run SPS	.00	.00	.00	10,000.00	5,489.65	10,000.00	.00
8855	Replace SCADA RTU	.00	.00	.00	5,500.00	4,356.19	5,500.00	.00
8856	Replace SCADA RTU	.00	.00	.00	5,500.00	.00	5,500.00	.00
8857	Replace SCADA RTU	.00	.00	.00	5,500.00	.00	5,500.00	.00
8907	Conduct Bender	.00	.00	.00	.00	.00	.00	6,850.00
8908	SPS Motor Rebuild (TBD)	.00	.00	.00	.00	.00	.00	10,300.00
Department 14 - Electric Totals		\$351,196.15	\$367,680.23	\$354,004.55	\$434,525.00	\$363,517.79	\$457,402.00	\$380,425.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
	Department 16 - Heavy Maintenance							
4101	Regular Salaries - Wages	535,687.35	524,016.36	517,129.84	556,550.00	411,695.04	556,550.00	570,950.00
4102	Wages Overtime	6,457.28	9,447.83	14,032.67	6,000.00	7,001.34	6,000.00	10,000.00
4103	Wages Double Time	984.00	1,008.00	1,008.00	900.00	789.98	900.00	200.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	18,800.00
4301	FICA Taxes	39,678.82	40,702.41	37,563.41	43,100.00	35,825.35	43,100.00	45,900.00
4302	Dental Self Insured	13,592.84	11,124.20	10,348.65	11,950.00	9,253.87	11,950.00	11,950.00
4304	Vision	1,940.12	1,919.84	1,841.11	2,000.00	1,539.06	2,000.00	2,000.00
4305	Retirement Health Savings Account	8,200.00	8,114.30	7,781.50	8,400.00	7,213.49	8,400.00	9,425.00
4306	Workers Compensation	8,455.27	28,008.92	21,818.12	26,525.00	16,297.65	26,525.00	24,225.00
4308	Uniforms	4,593.85	4,801.25	4,617.86	4,500.00	3,402.51	4,500.00	4,500.00
4310	ACWA Medical Insurance	128,324.60	131,730.00	133,889.10	151,325.00	108,246.74	151,325.00	146,600.00
4311	Life Insurance	1,348.92	1,335.42	1,277.07	1,400.00	1,057.19	1,400.00	1,375.00
4313	AFLAC Administrative fee - ER Portion	84.00	72.00	72.00	75.00	60.00	75.00	.00
4314	Long Term Disability - Union	1,491.04	1,474.48	1,393.00	1,550.00	1,185.54	1,550.00	1,550.00
4315	CalPERS Classic ER Contribution	88,394.30	82,085.40	84,094.53	90,950.00	45,730.45	90,950.00	98,000.00
4325	CalPERS PEPR ER Contribution	.00	.00	.00	.00	558.96	.00	.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	5.90	.00	.00
4610	Gasoline Expense	4,426.26	3,956.91	6,199.54	5,000.00	4,819.29	5,000.00	5,000.00
4620	Diesel	1,088.68	387.28	1,144.66	1,000.00	406.76	1,000.00	1,000.00
4630	Oil & Lubricants	501.92	884.94	660.15	500.00	4,105.56	4,500.00	500.00
4820	Office Supplies	1,256.80	1,137.73	950.67	600.00	732.83	600.00	600.00
6012	Mobile Equipment	881.86	451.18	8,033.70	1,575.00	2,763.38	3,000.00	1,575.00
6021	Primary Equipment	1,540.85	15,595.80	8,319.21	12,000.00	18,140.03	12,000.00	12,000.00
6022	Secondary Equipment	11,826.78	14,832.90	15,350.82	13,000.00	18,343.65	13,000.00	13,000.00
6023	Filter Equipment - Building	4,968.89	5,730.93	1,933.83	6,000.00	362.53	6,000.00	6,000.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	6,700.00
6041	Buildings	21,397.32	27,520.09	22,854.80	23,000.00	20,475.78	23,000.00	16,300.00
6042	Grounds & Maintenance	11,462.21	13,688.97	33,265.61	12,500.00	12,765.66	12,500.00	12,500.00
6047	Force Main Repairs	3,135.13	2,281.11	12,807.74	4,000.00	347.89	4,000.00	15,000.00
6051	Pump Stations	1,193.04	293.51	802.91	500.00	87.62	500.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	20,599.43	19,394.60	28,048.72	18,000.00	19,625.38	18,000.00	18,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 16 - Heavy Maintenance								
6073	Small Tools	9,275.86	9,916.79	12,584.31	3,500.00	5,117.81	3,500.00	3,500.00
6075	Safety Equipment - Physicals	5,120.96	6,809.30	8,859.13	4,000.00	3,440.98	4,000.00	4,000.00
6200	Travel - Meetings - Education	8,495.93	3,216.79	2,822.56	5,000.00	2,847.67	5,000.00	5,000.00
6250	Dues - Memberships - Certification	2,659.00	2,291.66	2,065.00	2,200.00	2,471.36	2,200.00	2,200.00
6310	Telephone	10.79	.00	.00	50.00	.00	50.00	50.00
6520	Supplies	.00	.00	.00	500.00	.00	500.00	500.00
6653	Biosolids Equipment - Building	57,433.92	2,365.89	4,056.14	7,500.00	12,066.71	12,000.00	7,500.00
7035	Blower #1 Rebuild - Aeration System	.00	.00	.00	.00	27,964.62	27,964.00	.00
7513	Street Sweeper - Skidsteer	5,088.96	.00	.00	.00	.00	.00	.00
7518	Pump System Lower Shop Sewer	.00	8,784.74	.00	.00	.00	.00	.00
7522	VFD - RAS Pump #2	.00	6,945.13	.00	.00	.00	.00	.00
7529	VFD - RAS Pump #1	.00	6,980.85	.00	.00	.00	.00	.00
7533	Replace Sump Pump - Pond #2	.00	.00	8,232.56	.00	.00	.00	.00
7550	Auto Shop Bay Door	.00	.00	.00	.00	4,394.00	.00	.00
8584	Replace Roll Up Door	9,038.48	.00	.00	.00	.00	.00	.00
8610	RAS Pump	9,996.38	1,284.77	.00	.00	.00	.00	.00
8620	RAS Pump	1,462.66	14,181.68	.00	.00	.00	.00	.00
8621	RAS Pump	.00	17,636.41	.00	.00	.00	.00	.00
8710	Replace Rollup Door	.00	.00	.00	.00	9,532.00	10,000.00	.00
8736	Rebuild Centrifuges	.00	.00	47,176.69	.00	.00	.00	.00
8809	Replace Utility Vehicle	.00	.00	.00	10,000.00	14,018.22	14,000.00	.00
8810	Replace Utility Vehicle	.00	.00	.00	10,000.00	.00	.00	.00
8821	Replace Sludge Liner Augers	.00	.00	.00	20,000.00	.00	.00	.00
8822	Replace Server Room HVAC	.00	.00	.00	30,000.00	.00	.00	.00
8835	Rebuild Secondary Clarifier Drive	.00	.00	.00	55,000.00	.00	.00	.00
8849	Rebuild Centrifuge	.00	.00	.00	35,000.00	.00	.00	.00
8852	Replace Sludge Pump Bio Building	.00	.00	.00	10,000.00	.00	8,000.00	.00
8901	Replace Utility Vehicle	.00	.00	.00	.00	.00	.00	13,000.00
8974	Replace Rollup Door	.00	.00	.00	.00	.00	.00	12,000.00
8975	Rebuild Sludge Pump	.00	.00	.00	.00	.00	.00	8,000.00
8976	Replace Sludge Auger Liners	.00	.00	.00	.00	.00	.00	20,000.00
8977	Replace Server Room HVAC	.00	.00	.00	.00	.00	.00	30,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 16 - Heavy Maintenance							
8978	Rebuild Secondary Clarifier Drive	.00	.00	.00	.00	.00	.00	55,000.00
8979	Rebuild Centrifuge	.00	.00	.00	.00	.00	.00	35,000.00
8980	Replace South Gate	.00	.00	.00	.00	.00	.00	40,000.00
	Department 16 - Heavy Maintenance Totals	\$1,032,094.50	\$1,032,410.37	\$1,063,035.61	\$1,196,150.00	\$834,692.80	\$1,096,039.00	\$1,290,400.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
	Department 20 - Field Operations							
4101	Regular Salaries - Wages	.00	.00	.00	.00	8,988.45	.00	67,275.00
4301	FICA Taxes	.00	.00	.00	.00	728.48	.00	5,050.00
4302	Dental Self Insured	.00	.00	.00	.00	143.62	.00	850.00
4304	Vision	.00	.00	.00	.00	23.88	.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	167.46	.00	100.00
4306	Workers Compensation	.00	.00	.00	.00	37.09	.00	275.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	1,867.90	.00	11,100.00
4311	Life Insurance	.00	.00	.00	.00	31.56	.00	175.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	.00	400.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,092.48	.00	11,550.00
4480	Legal-Regular	.00	.00	.00	.00	.00	.00	1,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	.00	500.00
4820	Office Supplies	.00	.00	.00	.00	56.37	.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	175.00
6520	Supplies	.00	.00	.00	.00	(3.14)	.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	40,000.00	.00	.00	46,100.00
	Department 20 - Field Operations Totals	\$0.00	\$0.00	\$0.00	\$40,000.00	\$13,134.15	\$0.00	\$146,900.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 22 - Underground Repair - Sewer								
4101	Regular Salaries - Wages	697,094.11	705,335.64	735,046.74	764,325.00	474,276.94	764,325.00	718,600.00
4102	Wages Overtime	10,617.20	12,478.33	44,299.58	13,000.00	36,330.49	13,000.00	41,000.00
4103	Wages Double Time	1,559.28	1,585.18	1,392.00	1,200.00	1,439.22	1,200.00	1,200.00
4201	Wages - Part Time	.00	.00	25,526.50	32,200.00	18,414.12	32,200.00	30,475.00
4202	Wages - Part Time Overtime	.00	.00	71.46	150.00	347.78	150.00	400.00
4301	FICA Taxes	51,554.02	55,649.33	64,154.70	62,050.00	40,659.10	62,050.00	60,575.00
4302	Dental Self Insured	19,952.22	16,380.16	15,960.27	17,075.00	12,393.23	17,075.00	17,075.00
4304	Vision	2,813.84	2,827.19	2,777.78	2,850.00	2,084.85	2,850.00	2,850.00
4305	Retirement Health Savings Account	11,892.75	11,949.26	11,740.44	12,000.00	9,661.81	12,000.00	13,450.00
4306	Workers Compensation	14,315.13	38,662.79	34,816.89	38,100.00	21,531.21	38,100.00	31,550.00
4308	Uniforms	3,301.30	3,409.74	3,203.38	3,000.00	2,983.46	3,000.00	3,200.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	5,200.00	2,600.00	2,600.00
4310	ACWA Medical Insurance	199,538.74	209,514.31	227,316.56	249,300.00	161,689.22	249,300.00	217,600.00
4311	Life Insurance	1,978.98	1,988.42	1,953.46	2,000.00	1,449.92	2,000.00	2,000.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	25.00	.00	25.00	.00
4314	Long Term Disability - Union	1,880.14	2,053.83	2,015.74	2,175.00	1,418.05	2,175.00	2,075.00
4315	CalPERS Classic ER Contribution	105,537.78	99,587.09	106,541.13	112,375.00	40,492.80	112,375.00	83,225.00
4325	CalPERS PEPRA ER Contribution	2,962.16	3,252.86	3,494.84	4,000.00	10,136.22	4,000.00	15,700.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	41.03	50.00	75.00
4405	Contractual Services	42,152.54	34,336.80	.00	.00	.00	.00	.00
4520	Miscellaneous Liability Claims	1,955.84	.00	.00	5,000.00	6,611.08	5,000.00	5,000.00
4610	Gasoline Expense	11,236.83	9,678.38	11,991.64	12,500.00	8,384.87	12,500.00	12,500.00
4620	Diesel	35,062.61	18,388.34	22,815.34	30,000.00	12,499.34	25,000.00	25,000.00
4820	Office Supplies	1,512.86	1,181.55	1,299.85	1,500.00	1,309.18	1,500.00	1,500.00
6012	Mobile Equipment	.00	122.40	5.82	300.00	22.51	300.00	300.00
6043	Caltrans - City - County - Improvements	8.72	3,000.00	667.90	15,000.00	73,618.00	73,500.00	15,000.00
6047	Force Main Repairs	.00	.00	.00	.00	7,814.71	30,000.00	20,000.00
6052	Pipe - Covers & Manholes	56,388.79	64,422.92	67,469.32	68,000.00	61,060.11	68,000.00	68,000.00
6055	Infiltration & Inflow	6,072.21	2,224.40	38,407.80	47,000.00	30,190.82	47,000.00	47,000.00
6056	Radio Repairs - Replacement	.00	125.79	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	4,114.22	3,716.15	4,798.62	8,500.00	4,125.54	8,500.00	8,500.00
6073	Small Tools	1,661.56	2,065.87	821.73	4,000.00	2,860.94	4,000.00	8,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
Department	22 - Underground Repair - Sewer							
6075	Safety Equipment - Physicals	6,092.00	3,630.00	7,016.55	6,000.00	8,190.81	6,000.00	6,000.00
6083	Standby Accomodations	.00	.00	.00	750.00	.00	750.00	750.00
6200	Travel - Meetings - Education	7,784.32	3,065.86	2,169.02	10,000.00	1,103.80	10,000.00	8,000.00
6250	Dues - Memberships - Certification	2,845.25	3,753.03	3,552.58	3,200.00	3,783.00	3,200.00	3,200.00
6310	Telephone	.00	88.51	851.13	3,500.00	2,400.92	2,500.00	3,300.00
6360	Propane	.00	28.20	50.93	150.00	55.01	150.00	150.00
6520	Supplies	.00	156.77	670.95	400.00	.00	400.00	400.00
6648	Construction & Excavation Permit	.00	.00	.00	.00	.00	2,500.00	5,000.00
7042	Portable Camera	.00	.00	.00	.00	.00	30,000.00	.00
7043	Portable Hydro Unit	.00	.00	.00	.00	.00	60,000.00	.00
7516	Sanding Unit - Vehicle Mounted	8,917.56	.00	.00	.00	.00	.00	.00
7543	Hoist for Confined Space	.00	.00	.00	.00	10,882.70	.00	.00
8600	Replace Stand Alone Lateral Camera	.00	16,327.85	.00	.00	.00	.00	.00
8800	Easement Inspection Equipment	.00	.00	.00	10,000.00	.00	.00	.00
8801	Smart Cover	.00	.00	.00	5,500.00	.00	5,500.00	.00
8802	Smart Cover	.00	.00	.00	5,500.00	.00	5,500.00	.00
8837	Smart Cover	.00	.00	.00	5,500.00	.00	5,500.00	.00
8838	Cold Mix Bay Enclosure	.00	.00	.00	20,000.00	.00	.00	.00
Department	22 - Underground Repair - Sewer Totals	\$1,310,802.96	\$1,330,986.95	\$1,442,900.65	\$1,578,625.00	\$1,075,462.79	\$1,726,275.00	\$1,481,750.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 26 - Pumps								
4101	Regular Salaries - Wages	450,504.19	468,566.72	486,975.34	487,825.00	395,118.70	487,825.00	529,250.00
4102	Wages Overtime	13,215.10	19,969.41	40,584.20	12,000.00	23,551.76	12,000.00	12,000.00
4103	Wages Double Time	5,069.56	4,944.17	5,276.91	5,000.00	5,501.99	5,000.00	4,525.00
4201	Wages - Part Time	.00	.00	.00	13,975.00	8,253.63	13,975.00	16,675.00
4202	Wages - Part Time Overtime	.00	.00	.00	25.00	.00	25.00	.00
4301	FICA Taxes	36,862.38	38,390.77	43,551.92	39,700.00	40,524.96	39,700.00	43,025.00
4302	Dental Self Insured	11,198.56	9,135.87	9,176.01	9,400.00	9,327.38	9,400.00	10,250.00
4304	Vision	1,587.99	1,576.94	1,607.16	1,575.00	1,551.32	1,575.00	1,725.00
4305	Retirement Health Savings Account	6,711.33	7,665.14	6,792.62	6,600.00	7,275.40	6,600.00	8,075.00
4306	Workers Compensation	7,386.70	24,356.88	22,013.09	16,300.00	17,606.21	16,300.00	22,000.00
4308	Uniforms	3,064.41	3,145.78	3,058.68	3,000.00	4,868.98	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	1,200.83	1,200.00	3,053.76	1,200.00	3,050.00
4310	ACWA Medical Insurance	102,934.99	105,952.69	126,099.37	130,625.00	127,759.93	130,625.00	141,750.00
4311	Life Insurance	1,117.53	1,109.83	1,136.55	1,125.00	1,093.16	1,125.00	1,200.00
4313	AFLAC Administrative fee - ER Portion	24.05	51.35	37.66	25.00	15.78	25.00	.00
4314	Long Term Disability - Union	1,223.60	1,214.40	1,204.82	1,225.00	.00	1,225.00	1,325.00
4315	CalPERS Classic ER Contribution	78,107.25	74,047.54	73,100.54	71,450.00	41,130.19	71,450.00	75,125.00
4325	CalPERS PEPR ER Contribution	.00	.00	2,266.48	2,400.00	4,367.93	2,400.00	5,325.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	9.90	25.00	32.38	25.00	50.00
4405	Contractual Services	.00	.00	.00	.00	402.60	402.00	.00
4610	Gasoline Expense	9,025.33	7,923.97	8,346.21	10,900.00	6,814.61	9,500.00	9,500.00
4620	Diesel	7,641.10	878.58	9,506.97	4,500.00	2,882.94	4,500.00	4,500.00
4630	Oil & Lubricants	114.62	.00	.00	450.00	1,619.37	1,400.00	550.00
4740	Carbon	2,923.80	3,000.00	3,000.00	5,000.00	4,842.21	5,000.00	5,000.00
4820	Office Supplies	1,115.26	975.29	1,226.52	700.00	655.83	700.00	700.00
6012	Mobile Equipment	34.01	234.62	741.09	150.00	4,426.26	5,000.00	150.00
6041	Buildings	532.17	2,255.32	231.75	1,800.00	2,452.55	1,000.00	1,000.00
6042	Grounds & Maintenance	62.96	352.31	100.66	800.00	584.70	800.00	800.00
6048	Luther Pass Pump Station	14,640.43	3,432.65	201,410.89	6,300.00	9,454.11	6,300.00	6,300.00
6051	Pump Stations	60,537.68	23,955.21	52,148.31	41,100.00	47,152.17	41,100.00	44,000.00
6056	Radio Repairs - Replacement	148.17	86.10	.00	275.00	534.44	600.00	275.00
6071	Shop Supplies	8,858.37	4,917.92	7,317.44	8,000.00	8,004.68	8,000.00	8,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
	Department 26 - Pumps							
6073	Small Tools	4,570.31	5,217.23	3,964.96	4,050.00	4,119.16	4,050.00	4,050.00
6075	Safety Equipment - Physicals	2,261.17	7,265.63	4,701.17	5,000.00	7,540.38	5,000.00	5,000.00
6083	Standby Accomodations	1,795.19	1,931.38	2,942.07	2,400.00	5,622.11	6,000.00	6,000.00
6200	Travel - Meetings - Education	2,449.23	1,359.09	27.00	3,000.00	1,109.24	2,500.00	2,500.00
6250	Dues - Memberships - Certification	1,694.01	402.29	937.13	500.00	510.00	500.00	500.00
6310	Telephone	1,533.31	1,923.47	2,249.19	2,100.00	2,712.78	2,100.00	3,000.00
6520	Supplies	362.14	350.42	522.71	325.00	516.08	325.00	325.00
6650	Regulatory Operating Permits	20,361.07	19,587.41	21,897.91	23,000.00	21,461.05	23,000.00	.00
7027	Al Tahoe SPS #3	.00	18,807.96	.00	.00	.00	.00	.00
7044	Rebuild Al Tahoe SPS Pump #2	.00	.00	.00	.00	85,668.73	.00	.00
7519	Impeller - Spare - Sewer Pump Station	.00	6,916.32	.00	.00	.00	.00	.00
7531	Replace Pump #1 - Bijou SPS	.00	.00	14,451.31	.00	.00	.00	.00
7535	Driveway - Johnson SPS	.00	.00	7,092.00	.00	.00	.00	.00
7549	Johnson SPS Pump #3 Rebuild	.00	.00	.00	.00	8,341.93	.00	.00
7592	Roof - Bijou Generator Building	.00	2,576.61	.00	.00	.00	.00	.00
8503	Rebuild Motor/Pump CV LPPS	.00	287,900.90	.00	.00	.00	.00	.00
8504	Spare Pump - Ponderosa SPS	9,157.08	.00	.00	.00	.00	.00	.00
8603	Flowmeter - Johnson SPS	.00	.00	.00	.00	.00	4,113.00	.00
8604	Flowmeter - Johnson SPS	.00	.00	.00	.00	.00	6,675.00	.00
8638	Flowmeter - Johnson SPS	.00	.00	.00	.00	.00	6,675.00	.00
8639	Replace Pumps Gardner Mountain SPS	.00	28,402.24	.00	.00	.00	.00	.00
8704	Flowmeter - Upper Truckee PS	.00	.00	.00	.00	.00	7,000.00	.00
8803	Replace Bijou Pump #3	.00	.00	.00	15,000.00	.00	.00	.00
8804	Replace Taylor Creek Pump/Motor #3	.00	.00	.00	11,000.00	.00	.00	.00
8805	Replace Trout Creek Pump/Motor #1	.00	.00	.00	16,000.00	.00	.00	.00
8806	Replace Trout Creek Pump/Motor #2	.00	.00	.00	16,000.00	.00	.00	.00
8902	Baldwin Wet Well Repair	.00	.00	.00	.00	.00	.00	5,000.00
8903	LPPS Pump #1 Rebuild	.00	.00	.00	.00	.00	.00	150,000.00
8904	LPPS Pump #2 Rebuild	.00	.00	.00	.00	.00	.00	150,000.00
8906	Replace Tahoe Keys PS Dry Pit Pump # 1	.00	.00	.00	.00	.00	.00	50,000.00
8919	Replace Bijou Pump #2	.00	.00	.00	.00	.00	.00	15,000.00
8921	Replace Trout Creek Pump/Motor #1	.00	.00	.00	.00	.00	.00	16,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
Department	26 - Pumps							
8925	Replace Bellevue Pump/Motor #1	.00	.00	.00	.00	.00	.00	16,000.00
8944	Replace Bellevue Pump/Motor #2	.00	.00	.00	.00	.00	.00	16,000.00
8955	Rebuild Johnson Motor #3	.00	.00	.00	.00	.00	.00	5,000.00
	Department 26 - Pumps Totals	\$868,825.05	\$1,190,780.41	\$1,166,907.37	\$981,825.00	\$918,461.39	\$955,715.00	\$1,403,500.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 28 - Equipment Repair							
4101	Regular Salaries - Wages	95,972.52	117,383.24	111,626.61	119,375.00	83,848.17	119,375.00	127,250.00
4102	Wages Overtime	7,880.52	5,202.91	9,859.01	6,000.00	6,570.94	6,000.00	6,500.00
4103	Wages Double Time	1,404.42	792.00	576.00	500.00	720.04	500.00	500.00
4301	FICA Taxes	8,074.50	9,414.81	9,802.42	9,650.00	7,357.74	9,650.00	10,275.00
4302	Dental Self Insured	2,517.75	2,477.98	2,243.96	2,575.00	1,928.51	2,575.00	2,575.00
4304	Vision	357.17	427.70	398.94	450.00	320.76	450.00	450.00
4305	Retirement Health Savings Account	1,509.50	1,807.98	1,685.96	1,800.00	1,500.25	1,800.00	2,025.00
4306	Workers Compensation	1,637.18	5,700.42	5,153.01	5,500.00	3,445.06	5,500.00	5,100.00
4308	Uniforms	333.04	348.07	419.76	450.00	559.74	450.00	450.00
4310	ACWA Medical Insurance	29,109.46	36,872.36	37,972.44	39,800.00	31,181.03	39,800.00	37,675.00
4311	Life Insurance	252.68	302.61	280.10	325.00	222.53	325.00	300.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	25.00	.00	25.00	.00
4314	Long Term Disability - Union	263.79	309.84	304.35	325.00	.00	325.00	325.00
4315	CalPERS Classic ER Contribution	14,821.91	14,003.94	15,009.25	14,950.00	7,586.89	14,950.00	16,100.00
4325	CalPERS PEPPRA ER Contribution	717.33	1,617.01	1,305.19	1,725.00	1,226.90	1,725.00	2,025.00
4610	Gasoline Expense	781.54	1,217.98	1,385.86	1,000.00	1,042.64	1,000.00	1,000.00
4620	Diesel	924.28	356.47	2,007.97	1,000.00	597.85	1,000.00	1,000.00
4630	Oil & Lubricants	2,845.58	3,242.24	4,134.12	4,500.00	2,707.53	4,500.00	4,500.00
4820	Office Supplies	223.39	114.31	225.03	800.00	147.11	800.00	800.00
6011	Automotive	42,705.06	49,312.65	37,481.30	40,625.00	51,970.36	40,625.00	40,625.00
6012	Mobile Equipment	120.43	55.83	357.45	200.00	134.26	200.00	200.00
6013	Generators	3,926.65	8,429.80	69,485.07	6,600.00	8,512.60	6,600.00	6,600.00
6030	Service Contracts	2,710.14	3,713.19	8,484.92	9,500.00	4,082.55	9,500.00	9,500.00
6071	Shop Supplies	3,909.54	3,493.17	3,973.14	3,000.00	5,299.04	4,000.00	3,000.00
6073	Small Tools	747.39	1,636.14	494.53	1,500.00	1,084.21	1,500.00	1,500.00
6075	Safety Equipment - Physicals	434.70	275.22	704.35	600.00	229.58	600.00	600.00
6200	Travel - Meetings - Education	995.23	1,277.43	280.95	2,000.00	3,268.66	2,000.00	2,000.00
6250	Dues - Memberships - Certification	100.00	221.00	.00	200.00	48.26	200.00	200.00
6520	Supplies	35.50	207.99	.00	300.00	.00	300.00	300.00
7040	Camera Truck	.00	.00	.00	.00	303,934.15	405,000.00	.00
7538	Bobcat	.00	.00	.00	.00	84,661.75	55,124.00	.00
7541	Replace Toolbox	.00	.00	.00	.00	7,535.77	6,000.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 28 - Equipment Repair								
7545	Cargo Trailer Vehicle #89	.00	.00	.00	.00	6,366.71	.00	.00
8215	Generator - Stanford Camp	150.28	18,104.44	.00	.00	.00	.00	.00
8315	Replace Vehicle 44	764.52	.00	.00	.00	.00	.00	.00
8379	Replace Bijou Generator	46,755.94	.00	.00	.00	.00	.00	.00
8423	Replace In-Ground Truck Lift	.00	5,876.51	.00	.00	.00	.00	.00
8500	Replace Vehicle 70	23,059.34	.00	.00	.00	.00	.00	.00
8511	New Snowplow Vehicle 44	7,912.08	.00	.00	.00	.00	.00	.00
8512	Replace Vehicle 42	23,032.49	.00	.00	.00	.00	.00	.00
8513	Replace Vehicle 28	.00	33,213.00	.00	.00	.00	1,571.00	.00
8611	Replace Generator TKPS	.00	64,382.42	.00	.00	.00	.00	.00
8711	Replace Vehicle 12	.00	.00	376,797.49	.00	.00	.00	.00
8712	Replace Engine/Transmission	.00	.00	.00	.00	5,502.92	6,000.00	.00
8714	Replace Vehicle 58	.00	.00	91.95	.00	256,161.00	256,160.00	.00
8811	Replace Vehicle 62	.00	.00	.00	25,000.00	.00	25,000.00	.00
8812	Replace Vehicle 68	.00	.00	.00	40,000.00	44,918.23	44,956.00	.00
8814	Replace Generator - Upper Truckee PS	.00	.00	.00	65,000.00	.00	65,000.00	.00
8815	New Tractor - Water Reuse	.00	.00	.00	125,000.00	.00	125,000.00	.00
8911	Replace Vehicle 36	.00	.00	.00	.00	.00	.00	100,000.00
8912	Replace Vehicle 66 W/Bobcat	.00	.00	.00	.00	.00	.00	60,000.00
8913	Replace Vehicle 38	.00	.00	.00	.00	.00	.00	30,000.00
8914	Carbon Monoxide Removal System	.00	.00	.00	.00	.00	.00	10,000.00
8915	Replace Generator Location TBD	.00	.00	.00	.00	.00	.00	60,000.00
	Department 28 - Equipment Repair Totals	\$326,985.85	\$391,790.66	\$702,541.13	\$530,275.00	\$934,673.74	\$1,266,086.00	\$543,375.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 30 - Engineering							
4101	Regular Salaries - Wages	627,416.89	818,514.62	790,379.84	829,200.00	732,852.42	829,200.00	788,850.00
4102	Wages Overtime	3,588.65	39,330.78	43,704.62	30,000.00	33,770.49	30,000.00	30,500.00
4103	Wages Double Time	.00	.00	.00	25.00	633.76	25.00	1,000.00
4201	Wages - Part Time	504.36	3,202.93	633.60	1,750.00	212.63	1,750.00	.00
4301	FICA Taxes	39,242.87	59,889.07	51,015.01	61,500.00	55,260.20	61,500.00	57,700.00
4302	Dental Self Insured	10,543.36	10,725.71	10,229.33	11,950.00	11,112.57	11,950.00	11,100.00
4304	Vision	1,439.82	1,844.96	1,823.83	2,000.00	1,848.07	2,000.00	1,850.00
4305	Retirement Health Savings Account	17,420.50	10,791.97	24,604.59	11,275.00	11,731.60	11,275.00	11,975.00
4306	Workers Compensation	1,036.24	5,992.46	5,679.61	3,825.00	4,004.60	3,825.00	2,800.00
4308	Uniforms	281.62	410.23	474.64	150.00	656.04	150.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	6,608.58	5,750.00	12,797.77	5,750.00	10,850.00
4310	ACWA Medical Insurance	105,098.25	138,952.81	139,239.55	157,425.00	143,726.91	157,425.00	140,200.00
4311	Life Insurance	1,478.20	1,938.11	1,945.52	2,000.00	1,996.55	2,000.00	2,000.00
4312	Long Term Disability - Management	2,482.34	3,209.14	3,377.12	3,250.00	.00	3,250.00	2,925.00
4313	AFLAC Administrative fee - ER Portion	101.35	124.98	94.15	100.00	38.98	100.00	.00
4314	Long Term Disability - Union	653.20	744.12	824.76	775.00	.00	775.00	775.00
4315	CalPERS Classic ER Contribution	96,335.83	105,288.10	105,309.52	91,400.00	58,026.73	91,400.00	92,825.00
4325	CalPERS PEPPRA ER Contribution	1,272.74	6,325.48	6,767.68	11,500.00	11,216.16	11,500.00	15,625.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	48.39	100.00	110.49	100.00	150.00
4405	Contractual Services	77,422.16	45,448.24	90,496.73	502,000.00	338,810.57	502,000.00	508,000.00
4420	Mapping	.00	157.96	707.07	2,500.00	.00	2,500.00	2,500.00
4475	Legal-Special Projects	45,877.00	24,341.17	8,613.64	10,000.00	22,690.00	20,000.00	20,000.00
4480	Legal-Regular	2,080.00	3,971.22	8,432.54	3,000.00	907.50	3,000.00	3,000.00
4610	Gasoline Expense	5,169.13	5,417.82	4,663.25	5,300.00	3,368.57	5,300.00	5,300.00
4810	Postage Expenses	79.35	21.09	10.92	175.00	.00	175.00	175.00
4820	Office Supplies	20,262.13	4,152.93	7,645.14	8,050.00	4,153.35	8,050.00	6,050.00
4830	Subscription Expense	41.50	.00	37.00	100.00	38.00	100.00	100.00
4930	Ads-Legal Notices	.00	.00	798.72	125.00	.00	125.00	125.00
6027	Office Equipment Repair	1,693.28	933.07	1,227.64	1,000.00	68.78	1,000.00	1,000.00
6030	Service Contracts	495.96	2,198.19	1,552.37	1,000.00	2,164.68	1,000.00	1,000.00
6042	Grounds & Maintenance	.00	156.24	81.74	100,000.00	.00	100.00	100.00
6071	Shop Supplies	884.79	932.04	2,977.94	500.00	5,695.30	4,500.00	500.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 30 - Engineering								
6075	Safety Equipment - Physicals	784.81	1,531.37	1,710.35	1,500.00	969.53	1,500.00	1,500.00
6200	Travel - Meetings - Education	9,896.26	11,923.55	18,926.80	13,000.00	11,851.04	13,000.00	14,500.00
6250	Dues - Memberships - Certification	1,487.24	1,595.83	1,230.50	1,800.00	10,957.00	1,800.00	1,800.00
6310	Telephone	173.80	178.07	475.57	500.00	1,526.46	1,500.00	2,500.00
6520	Supplies	147.09	122.52	178.48	625.00	475.48	625.00	625.00
6650	Regulatory Operating Permits	44,053.72	25,504.42	25,367.50	.00	26,146.91	40,000.00	3,375.00
7006	Angora Creek Sewerline Protection	30,880.87	.00	9,150.00	.00	.00	.00	.00
7014	Tallac Creek Sewer Crossing	8,639.54	17,236.93	4,500.56	200,000.00	70,831.85	100,000.00	100,000.00
7018	Repl Sewerline - Osgood Ave	.00	143,017.07	.00	.00	.00	.00	.00
7023	Primary Clarifier #1 Rehab	.00	55,393.34	126,890.67	400,000.00	475,487.15	673,109.00	.00
7024	Aeration Basin #2 Rehab	.00	55,393.31	890,423.74	400,000.00	240,373.44	400,000.00	.00
7025	Mixed Liquor Bypass	.00	8,360.53	.00	.00	.00	.00	.00
7026	Breakpoint Chamber Modification	.00	11,721.58	15,474.76	200,000.00	115,545.83	234,525.00	565,500.00
7032	Fallen Leaf Lake VVS #4	.00	.00	60,261.65	.00	.00	.00	.00
7033	Tahoe Keys Sewerline Break	.00	.00	215,128.32	.00	.00	.00	.00
7034	Tahoe Keys Sliplining	.00	.00	.00	.00	109,763.16	109,763.00	.00
7036	Fallen Leaf Lake VVS #3 Conversion	.00	.00	.00	.00	60,924.58	90,000.00	.00
7037	Al Tahoe SPS Manhole #1 Rehab	.00	.00	.00	.00	29,962.59	29,962.00	.00
7039	Sewer Flowmeters (21)	.00	.00	.00	.00	173,334.64	31,405.00	.00
7041	700 hp Pump Luther Pass Pump Station	.00	.00	.00	.00	44.09	44.00	410,000.00
7048	Al Tahoe SPS Inlet Pipe Liner	.00	.00	.00	.00	19.17	.00	.00
7096	Sewer Repair Country Club & Bakersfield	3,222.52	.00	.00	.00	.00	.00	.00
7547	FLL Sewer PS 8 Upgrade	.00	.00	.00	.00	4,156.70	.00	.00
7548	FLL Sewer PS 9 Upgrade	.00	.00	.00	.00	4,303.17	.00	.00
7915	C Line Energy Generation	11,276.26	.00	.00	.00	.00	.00	.00
8033	Headworks Improvement Project	65,970.10	.00	.00	.00	.00	.00	.00
8161	DVR Irrigation Improvements	123,294.65	4,211,595.91	3,921,457.23	250,000.00	735,498.77	977,392.00	.00
8177	Erosion Control Projects	31,213.25	.00	.00	30,000.00	.00	.00	.00
8287	Bijou Eorsion Control Project	53,833.62	.00	.00	.00	.00	.00	.00
8288	Forcemain Bypass Tahoe Keys	149.27	.00	.00	.00	.00	.00	.00
8330	LPPS Power/Control Upgrade	397,394.88	3,552,559.01	874,185.10	300,000.00	524,489.40	1,667,815.00	.00
8331	Fallen Leaf Lake System	21,857.32	150.00	11,664.80	400,000.00	6,623.22	398,335.00	400,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 30 - Engineering								
8426	Upper Truckee Marsh Adaptive Management	593,376.99	279,210.40	201,612.04	100,000.00	16,361.39	100,000.00	75,000.00
8502	Aeration Basin #1 Rehab	60,015.89	988,982.96	.00	.00	.00	.00	.00
8521	Primary Clarifier #2 Rehab	112,478.70	645,236.29	.00	.00	.00	.00	.00
8527	Caltrans Relocates	.00	58.65	.00	30,000.00	.00	.00	.00
8628	SCADA Upgrades	.00	.00	15,208.47	100,000.00	.00	100,000.00	100,000.00
8629	Replace Treatment Plant Generator	.00	158,626.17	357,157.26	2,100,000.00	176,877.26	600,000.00	3,600,000.00
8726	Forcemain Bypass Upper Truckee PS	.00	.00	.00	25,000.00	.00	25,000.00	250,000.00
8727	Forcemain Bypass AI Tahoe	.00	.00	.00	25,000.00	1,335.71	100,000.00	350,000.00
8728	Piping - Wastewater Treatment Plant	.00	.00	.00	.00	.00	100,000.00	100,000.00
8729	Plant Paving & Drainage	.00	.00	.00	100,000.00	.00	.00	.00
8730	Sewer Replacement Projects (TBD)	.00	.00	.00	100,000.00	.00	200,000.00	.00
8737	BMP Projects	1,234.95	1,889.54	.00	20,000.00	.00	.00	.00
8775	Forcemain Bypass Tahoe Keys PS	.00	.00	.00	25,000.00	.00	.00	.00
8826	Ski Run SPS Wet Well Hatch	.00	.00	.00	40,000.00	.00	40,000.00	.00
8827	Wet Well Improvements	.00	.00	.00	50,000.00	.00	50,000.00	50,000.00
8828	SPS Improvements (TBD)	.00	.00	.00	50,000.00	825.00	250,000.00	1,000,000.00
8959	Water Reuse Road Improvements	.00	.00	.00	.00	.00	.00	150,000.00
8960	Water Reuse Vault Improvements	.00	.00	.00	.00	.00	.00	50,000.00
8961	Blower System Improvements	.00	.00	.00	.00	.00	.00	100,000.00
8962	Emergency Generator Blower	.00	.00	.00	.00	.00	.00	125,000.00
8963	Sewer System Upgrades (TBD)	.00	.00	.00	.00	.00	.00	500,000.00
Department 30 - Engineering Totals		\$2,634,283.25	\$11,465,302.89	\$8,071,008.84	\$6,820,150.00	\$4,256,576.26	\$8,107,600.00	\$9,669,250.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 32 - Laboratory								
4101	Regular Salaries - Wages	235,748.13	235,507.29	244,832.52	249,850.00	220,094.86	249,850.00	255,925.00
4102	Wages Overtime	3,896.62	2,897.78	3,577.04	4,000.00	4,683.12	4,000.00	4,000.00
4103	Wages Double Time	2,647.09	2,580.90	2,697.75	3,000.00	2,366.72	3,000.00	3,000.00
4201	Wages - Part Time	7,891.57	8,244.44	4,350.99	5,000.00	3,807.71	5,000.00	8,000.00
4202	Wages - Part Time Overtime	87.64	80.05	69.33	100.00	31.59	100.00	50.00
4203	Wages - Part Time Double Time	155.12	195.04	83.44	100.00	85.86	100.00	200.00
4301	FICA Taxes	18,689.98	18,595.71	19,199.93	20,050.00	21,374.31	20,050.00	20,750.00
4302	Dental Self Insured	5,029.79	3,940.45	4,026.30	4,275.00	3,915.53	4,275.00	4,275.00
4304	Vision	711.12	685.71	711.67	725.00	651.25	725.00	725.00
4305	Retirement Health Savings Account	3,261.10	3,163.59	3,294.58	3,300.00	15,006.63	3,300.00	3,725.00
4306	Workers Compensation	3,114.65	9,588.77	8,591.51	6,375.00	6,814.59	6,375.00	5,875.00
4308	Uniforms	637.62	657.22	665.54	600.00	1,008.30	600.00	675.00
4309	Health Savings Account - ER Portion	.00	.00	4,366.37	4,350.00	4,366.36	4,350.00	4,350.00
4310	ACWA Medical Insurance	45,550.17	45,084.33	45,109.03	41,425.00	38,181.26	41,425.00	43,250.00
4311	Life Insurance	556.25	542.62	570.48	575.00	522.98	575.00	575.00
4312	Long Term Disability - Management	392.52	406.14	414.27	425.00	.00	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	54.20	44.89	18.05	50.00	.00	50.00	.00
4314	Long Term Disability - Union	441.60	386.40	377.20	450.00	.00	450.00	450.00
4315	CalPERS Classic ER Contribution	39,861.94	37,141.51	39,673.09	40,600.00	24,363.52	40,600.00	43,750.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	35.53	75.00	65.02	75.00	75.00
4405	Contractual Services	3,258.30	.00	815.30	5,000.00	4,703.66	5,000.00	5,000.00
4610	Gasoline Expense	1,377.22	969.47	960.61	1,600.00	994.69	1,600.00	1,600.00
4760	Laboratory Supplies	31,959.24	25,994.45	29,835.93	30,500.00	21,845.43	30,500.00	30,500.00
4790	Other Supplies	760.19	2,191.76	54.71	1,000.00	748.96	1,000.00	1,000.00
4810	Postage Expenses	530.27	705.96	735.46	750.00	1,210.51	750.00	750.00
4820	Office Supplies	2,340.34	1,179.08	1,562.95	2,000.00	1,066.11	2,000.00	2,000.00
6025	Laboratory Equipment	7,076.18	5,926.07	1,429.83	11,000.00	6,488.90	11,000.00	6,000.00
6030	Service Contracts	9,034.58	4,553.50	4,288.58	9,700.00	3,031.03	4,500.00	4,500.00
6041	Buildings	.00	.00	.00	500.00	.00	500.00	500.00
6042	Grounds & Maintenance	387.12	15.12	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	150.00	.00	150.00	150.00
6075	Safety Equipment - Physicals	952.64	1,193.55	1,076.83	800.00	598.08	800.00	800.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 32 - Laboratory								
6110	Monitoring	23,234.63	19,371.60	23,305.50	24,500.00	21,647.50	24,000.00	24,000.00
6200	Travel - Meetings - Education	3,897.37	2,694.72	5,017.86	5,000.00	7,272.62	6,500.00	9,000.00
6250	Dues - Memberships - Certification	1,201.50	1,279.83	1,877.00	1,300.00	715.50	1,300.00	1,300.00
6520	Supplies	.00	.00	.00	100.00	27.11	100.00	100.00
6650	Regulatory Operating Permits	1,857.50	2,799.00	3,498.00	4,000.00	2,684.50	4,000.00	4,000.00
8518	Repalce UV Spectrophotometer	.00	8,447.66	.00	.00	.00	.00	.00
8619	Amperometric Titrator	.00	.00	.00	.00	5,352.80	6,000.00	.00
8718	Replace Ion Chromatograph	.00	.00	.00	.00	.00	65,000.00	.00
8719	Replace Primary Sampler	.00	.00	.00	.00	.00	10,000.00	.00
8720	Replace Copier	.00	.00	6,037.20	.00	.00	.00	.00
8818	Replace Secondary Sampler	.00	.00	.00	10,000.00	.00	10,000.00	.00
8819	Replace Quantitray Sealer	.00	.00	.00	5,000.00	.00	.00	.00
8918	Replace Final Sampler	.00	.00	.00	.00	.00	.00	10,000.00
Department 32 - Laboratory Totals		\$456,594.19	\$447,064.61	\$463,160.38	\$498,325.00	\$425,727.01	\$570,125.00	\$501,375.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 34 - Water Reuse							
4101	Regular Salaries - Wages	184,951.60	246,633.40	265,961.34	312,600.00	290,518.70	312,600.00	333,050.00
4102	Wages Overtime	809.29	2,059.03	4,611.69	5,000.00	11,665.75	10,000.00	5,000.00
4103	Wages Double Time	230.45	1,067.68	987.20	1,000.00	892.33	1,000.00	500.00
4201	Wages - Part Time	.00	3,064.84	4,858.96	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	23.82	47.64	.00	.00	.00	.00
4301	FICA Taxes	18,915.38	18,672.87	17,356.30	24,375.00	23,539.60	24,375.00	25,525.00
4302	Dental Self Insured	5,765.76	4,933.95	4,717.44	6,850.00	6,279.68	6,850.00	6,850.00
4304	Vision	804.44	851.76	836.13	1,150.00	1,044.38	1,150.00	1,150.00
4305	Retirement Health Savings Account	3,971.93	3,983.49	4,029.82	5,325.00	5,529.49	5,325.00	6,100.00
4306	Workers Compensation	3,520.74	12,997.10	12,011.78	14,950.00	12,063.14	14,950.00	13,650.00
4308	Uniforms	206.00	242.00	458.84	375.00	652.53	375.00	450.00
4309	Health Savings Account - ER Portion	.00	.00	2,400.00	2,400.00	.00	.00	.00
4310	ACWA Medical Insurance	37,996.86	42,359.76	42,648.34	65,975.00	66,284.76	65,975.00	82,700.00
4311	Life Insurance	684.69	669.36	694.29	900.00	865.69	900.00	950.00
4312	Long Term Disability - Management	916.17	724.74	776.22	750.00	761.40	750.00	825.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	25.00	.00	.00	.00
4314	Long Term Disability - Union	337.60	391.80	364.94	575.00	518.12	575.00	600.00
4315	CalPERS Classic ER Contribution	26,164.89	12,161.02	13,245.13	13,350.00	9,862.74	13,350.00	14,375.00
4325	CalPERS PEPRER ER Contribution	3,340.07	9,961.31	10,794.15	14,600.00	12,597.83	14,600.00	15,650.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	17.70	50.00	23.60	25.00	.00
4405	Contractual Services	9,267.79	25,969.01	13,548.87	46,000.00	14,918.90	46,000.00	46,000.00
4475	Legal-Special Projects	.00	2,632.50	.00	1,000.00	6,624.00	1,000.00	1,000.00
4480	Legal-Regular	396.50	.00	227.50	1,000.00	.00	1,000.00	1,000.00
4610	Gasoline Expense	8,507.58	7,965.79	7,787.80	10,000.00	6,206.35	10,000.00	10,000.00
4620	Diesel	3,211.80	3,491.95	5,041.04	9,000.00	3,996.64	7,000.00	7,000.00
4630	Oil & Lubricants	92.62	762.40	1,345.74	800.00	233.36	800.00	800.00
4820	Office Supplies	627.24	670.54	1,896.20	800.00	702.53	800.00	800.00
5010	Land and Buildings	9,400.00	9,400.00	(4,700.00)	4,700.00	4,700.00	4,700.00	4,700.00
5020	Equipment Rental- Lease	5,060.69	296.10	2,052.84	10,000.00	7,324.92	10,000.00	10,000.00
6042	Grounds & Maintenance	38,736.79	25,013.92	40,294.93	55,000.00	15,525.07	44,600.00	50,000.00
6047	Force Main Repairs	.00	.00	.00	.00	3.06	.00	8,000.00
6051	Pump Stations	.00	1,828.74	2,520.15	2,000.00	1,421.98	2,000.00	2,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
	Department 34 - Water Reuse							
6071	Shop Supplies	57.35	460.82	306.99	500.00	1,415.25	500.00	500.00
6073	Small Tools	375.83	366.41	980.84	2,000.00	1,888.40	2,000.00	2,000.00
6075	Safety Equipment - Physicals	2,587.87	2,654.14	5,047.57	2,650.00	4,512.22	3,200.00	2,650.00
6110	Monitoring	.00	.00	.00	15,000.00	.00	30,900.00	15,000.00
6200	Travel - Meetings - Education	2,785.68	7,675.15	1,985.51	5,000.00	3,936.37	5,000.00	5,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	205.09	.00	.00
6250	Dues - Memberships - Certification	395.00	1,645.74	1,568.00	1,625.00	1,882.00	1,725.00	1,625.00
6310	Telephone	2,754.56	7,596.80	7,324.54	6,500.00	7,081.71	7,600.00	7,600.00
6360	Propane	7,163.10	4,440.43	6,840.99	6,500.00	6,816.24	6,500.00	6,500.00
6520	Supplies	623.37	383.89	490.78	500.00	239.41	500.00	500.00
6649	Fish	51,750.00	54,000.00	54,000.00	57,000.00	56,250.00	57,000.00	57,000.00
6650	Regulatory Operating Permits	171,813.04	144,232.91	145,337.78	150,000.00	154,553.41	150,000.00	150,000.00
6651	Land Taxes	61,506.26	65,042.56	68,369.76	70,000.00	71,306.82	71,400.00	72,825.00
7521	Box Scraper	.00	8,220.27	.00	.00	.00	.00	.00
7527	Sprayer - 200 Gallon	.00	7,014.64	.00	.00	.00	.00	.00
7534	Brush Cutter	.00	.00	6,465.14	.00	.00	.00	.00
7536	Replace Vehicle 54	.00	.00	13,905.79	.00	10,360.32	10,400.00	.00
7537	ICR Oxygen Unit Compressor	.00	.00	796.00	.00	7,177.98	9,204.00	.00
8721	Mine Reveg - DVR	.00	.00	14,850.17	.00	.00	30,150.00	.00
8725	Fencing - DVR	.00	.00	.00	.00	.00	15,000.00	.00
8824	Fencing - Water Reuse	.00	.00	.00	15,000.00	.00	15,000.00	.00
8825	Track Packer	.00	.00	.00	7,500.00	13,800.00	7,500.00	.00
8924	New Fencing Water Reuse	.00	.00	.00	.00	.00	.00	25,000.00
	Department 34 - Water Reuse Totals	\$665,728.94	\$742,562.64	\$785,102.84	\$950,325.00	\$846,181.77	\$1,024,279.00	\$994,875.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 40 - Administration								
4101	Regular Salaries - Wages	194,571.89	188,420.37	200,210.66	198,575.00	187,708.24	198,575.00	207,825.00
4102	Wages Overtime	.00	27.08	.00	25.00	2.28	25.00	25.00
4301	FICA Taxes	10,633.10	11,584.56	10,842.82	12,100.00	11,554.80	12,100.00	12,675.00
4302	Dental Self Insured	3,007.04	2,346.72	2,402.15	2,575.00	2,344.44	2,575.00	2,575.00
4304	Vision	424.80	406.36	424.76	450.00	389.87	450.00	450.00
4305	Retirement Health Savings Account	2,845.67	3,090.24	2,997.76	3,000.00	3,181.20	3,000.00	3,500.00
4306	Workers Compensation	534.76	1,161.50	1,231.23	750.00	803.06	750.00	750.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	644.86	.00	650.00
4310	ACWA Medical Insurance	32,036.46	28,591.24	28,428.16	30,600.00	27,679.85	30,600.00	30,850.00
4311	Life Insurance	505.35	489.74	539.19	525.00	528.78	525.00	575.00
4312	Long Term Disability - Management	1,019.82	1,062.75	1,091.85	1,100.00	.00	1,100.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	18.44	17.42	18.26	25.00	22.56	25.00	.00
4314	Long Term Disability - Union	105.96	89.28	90.99	100.00	.00	100.00	100.00
4315	CalPERS Classic ER Contribution	24,029.32	21,081.58	23,652.66	23,800.00	14,839.43	23,800.00	25,900.00
4325	CalPERS PEPPRA ER Contribution	2,784.50	3,106.89	3,374.04	3,575.00	3,265.25	3,575.00	4,050.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	7.30	.00	25.00
4405	Contractual Services	.00	.00	.00	500.00	.00	500.00	500.00
4480	Legal-Regular	25.50	3,881.50	.00	250.00	931.50	250.00	250.00
4610	Gasoline Expense	1,034.05	924.66	928.42	1,300.00	731.02	1,100.00	1,100.00
4820	Office Supplies	846.53	1,573.66	1,006.69	2,000.00	854.65	1,800.00	1,800.00
4830	Subscription Expense	71.50	71.50	.00	150.00	.00	150.00	150.00
4920	Printing	62.24	.00	97.95	100.00	.00	100.00	100.00
6030	Service Contracts	527.57	425.40	407.85	650.00	590.38	650.00	650.00
6075	Safety Equipment - Physicals	.00	64.21	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	3,821.23	2,375.12	5,159.63	4,500.00	3,582.01	4,500.00	4,500.00
6250	Dues - Memberships - Certification	751.50	592.00	534.50	750.00	591.50	650.00	650.00
6520	Supplies	401.15	386.40	701.36	1,500.00	434.04	1,250.00	1,250.00
6621	Incentive & Recognition Program	3,494.03	2,841.30	4,211.56	3,500.00	4,197.36	3,500.00	4,500.00
8438	Replace Copier	14,850.00	.00	.00	.00	.00	.00	.00
Department 40 - Administration Totals		\$298,402.41	\$274,611.48	\$288,352.49	\$292,500.00	\$264,884.38	\$291,750.00	\$306,625.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 42 - Board of Directors								
4101	Regular Salaries - Wages	12,120.30	12,092.61	12,146.45	12,000.00	10,423.34	12,000.00	11,765.00
4301	FICA Taxes	931.08	927.58	932.19	925.00	810.72	925.00	925.00
4302	Dental Self Insured	6,216.93	4,040.95	3,673.56	4,275.00	3,912.15	4,275.00	4,275.00
4304	Vision	709.80	709.80	709.80	725.00	650.65	725.00	725.00
4306	Workers Compensation	24.05	147.33	134.83	125.00	109.44	125.00	125.00
4310	ACWA Medical Insurance	46,980.96	50,286.78	55,568.10	59,600.00	54,900.29	59,600.00	62,250.00
4311	Life Insurance	110.22	115.32	115.32	125.00	105.71	125.00	125.00
4315	CalPERS Classic ER Contribution	429.24	401.06	414.86	425.00	249.66	425.00	450.00
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	24,248.42	20,398.00	21,189.50	21,000.00	19,216.50	21,000.00	21,000.00
4820	Office Supplies	245.96	63.28	308.57	950.00	11.72	950.00	950.00
6200	Travel - Meetings - Education	5,531.37	4,325.74	2,731.72	8,000.00	5,407.94	8,000.00	8,000.00
6250	Dues - Memberships - Certification	19,003.50	18,644.50	24,310.50	30,000.00	19,489.00	27,000.00	29,000.00
6520	Supplies	.00	109.63	25.00	250.00	25.00	250.00	250.00
6610	Election Expense	6,157.02	.00	7,416.48	.00	.00	.00	6,200.00
8613	Replace Board Room AV Equipment	.00	.00	45,461.09	.00	3,827.29	4,539.00	.00
8938	Board Room Furniture	.00	.00	.00	.00	.00	.00	6,050.00
Department 42 - Board of Directors Totals		\$122,708.85	\$112,262.58	\$175,137.97	\$138,650.00	\$119,139.41	\$140,189.00	\$152,340.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 44 - Human Resources								
4101	Regular Salaries - Wages	93,271.40	97,563.90	74,462.54	105,100.00	191,691.56	105,100.00	114,325.00
4102	Wages Overtime	55.01	161.40	1,307.74	350.00	13,686.15	350.00	1,350.00
4201	Wages - Part Time	61.02	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	5,932.25	6,943.87	6,482.69	7,750.00	15,503.37	7,750.00	8,450.00
4302	Dental Self Insured	1,953.47	1,635.96	1,605.35	1,725.00	4,116.60	1,725.00	1,725.00
4304	Vision	273.94	282.46	283.84	300.00	684.65	300.00	300.00
4305	Retirement Health Savings Account	1,511.04	1,558.86	1,587.69	1,600.00	3,643.42	1,600.00	1,825.00
4306	Workers Compensation	121.77	417.89	443.01	500.00	5,093.98	500.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	1,296.01	1,300.00	1,295.27	1,300.00	1,300.00
4310	ACWA Medical Insurance	21,994.37	21,223.62	22,487.54	23,150.00	58,990.57	23,150.00	24,175.00
4311	Life Insurance	271.26	281.65	296.83	300.00	579.53	300.00	300.00
4312	Long Term Disability - Management	438.15	451.08	460.14	475.00	.00	475.00	475.00
4313	AFLAC Administrative fee - ER Portion	18.35	26.93	26.83	25.00	14.89	25.00	.00
4314	Long Term Disability - Union	92.07	105.69	109.86	125.00	323.94	125.00	125.00
4315	CalPERS Classic ER Contribution	14,989.14	15,744.21	17,286.97	17,275.00	20,019.66	17,275.00	19,775.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	8.99	25.00	16.14	25.00	25.00
4405	Contractual Services	24,385.78	3,400.84	12,245.44	13,200.00	23,223.74	28,175.00	19,450.00
4445	Personnel Legal	4,172.41	5,888.80	402.15	7,500.00	4,319.99	5,000.00	5,000.00
4810	Postage Expenses	24.52	21.60	13.36	75.00	.00	75.00	75.00
4820	Office Supplies	2,917.26	3,221.05	1,201.13	1,600.00	1,457.75	1,600.00	1,100.00
4830	Subscription Expense	628.45	135.15	.00	925.00	52.50	925.00	125.00
4920	Printing	141.59	176.91	70.20	225.00	.00	100.00	100.00
4930	Ads-Legal Notices	4,959.23	4,305.14	18,727.82	6,750.00	9,070.71	8,250.00	8,250.00
6030	Service Contracts	2,584.11	3,425.53	9,667.96	10,150.00	10,210.11	11,750.00	10,150.00
6075	Safety Equipment - Physicals	1,333.38	943.61	1,000.00	1,500.00	605.95	1,500.00	2,250.00
6079	Safety Programs	10,978.06	17,229.32	12,582.73	28,650.00	41,497.49	25,825.00	33,300.00
6200	Travel - Meetings - Education	3,028.91	1,506.61	2,450.65	3,750.00	4,732.02	3,750.00	3,750.00
6225	Staff Development	.00	16,934.51	17,491.92	5,000.00	7,695.42	5,000.00	10,750.00
6250	Dues - Memberships - Certification	457.50	559.00	286.00	900.00	736.00	900.00	900.00
6520	Supplies	25.02	39.52	22.28	150.00	48.88	150.00	150.00
6670	Personnel Expense	1,317.64	6,859.45	1,954.91	1,300.00	1,144.55	1,575.00	1,800.00
8823	Replace Copier	.00	.00	.00	20,000.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
	Department 44 - Human Resources							
8923	Replace Copier	.00	.00	.00	.00	.00	.00	25,000.00
	Department 44 - Human Resources Totals	\$197,937.10	\$211,044.56	\$206,262.58	\$261,675.00	\$420,454.84	\$254,575.00	\$296,775.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 46 - District Information							
4405	Contractual Services	58,786.43	48,318.57	51,745.85	57,000.00	35,929.33	51,000.00	76,000.00
4810	Postage Expenses	4,632.60	.00	2.94	4,500.00	.00	4,500.00	4,500.00
4830	Subscription Expense	75.56	.00	63.94	100.00	131.48	100.00	100.00
4920	Printing	10,307.56	5,746.98	6,455.62	7,500.00	1,924.92	7,500.00	7,500.00
6200	Travel - Meetings - Education	1,462.12	.00	130.10	2,000.00	6,045.47	2,000.00	2,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	112.50	.00	.00
6520	Supplies	.00	4.75	.00	25.00	.00	25.00	25.00
6620	Public Relations Expense	33,763.23	44,067.39	32,831.90	27,250.00	27,614.99	27,250.00	27,250.00
	Department 46 - District Information Totals	\$109,027.50	\$98,137.69	\$91,230.35	\$98,375.00	\$71,758.69	\$92,375.00	\$117,375.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 50 - Finance							
4101	Regular Salaries - Wages	399,513.95	436,413.15	417,352.93	440,750.00	358,830.81	440,750.00	175,625.00
4102	Wages Overtime	20,455.18	18,961.53	22,783.20	33,850.00	34,193.55	33,850.00	31,500.00
4103	Wages Double Time	.00	580.20	546.28	.00	279.96	.00	.00
4201	Wages - Part Time	547.16	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	32,223.81	31,505.39	29,526.27	34,850.00	24,934.39	34,850.00	14,275.00
4302	Dental Self Insured	9,037.07	6,904.67	6,582.09	7,700.00	5,969.90	7,700.00	2,575.00
4304	Vision	1,253.78	1,194.14	1,172.34	1,300.00	992.92	1,300.00	425.00
4305	Retirement Health Savings Account	6,307.19	6,145.48	6,113.00	6,575.00	5,797.99	6,575.00	2,800.00
4306	Workers Compensation	630.92	1,909.34	1,955.55	2,025.00	1,365.30	2,025.00	675.00
4308	Uniforms	143.57	185.10	171.49	250.00	142.57	250.00	.00
4309	Health Savings Account - ER Portion	.00	.00	1,292.68	1,300.00	2,411.90	1,300.00	1,300.00
4310	ACWA Medical Insurance	93,357.57	95,334.68	98,341.02	113,500.00	87,675.45	113,500.00	31,575.00
4311	Life Insurance	1,080.95	1,088.00	1,115.45	1,175.00	973.59	1,175.00	475.00
4312	Long Term Disability - Management	1,296.81	1,349.25	1,385.07	1,375.00	.00	1,375.00	600.00
4313	AFLAC Administrative fee - ER Portion	89.30	89.39	89.40	100.00	62.55	100.00	.00
4314	Long Term Disability - Union	680.01	655.92	661.86	675.00	.00	675.00	225.00
4315	CalPERS Classic ER Contribution	68,192.09	65,080.70	67,465.12	72,575.00	37,998.18	72,575.00	30,400.00
4325	CalPERS PEPRA ER Contribution	(.04)	.00	.00	.00	.00	.00	.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	8.81	25.00	17.72	25.00	25.00
4405	Contractual Services	20,725.32	20,828.79	55,999.63	35,000.00	20,433.54	35,000.00	15,250.00
4440	Advisory	5,508.80	10,904.02	12,177.20	10,000.00	4,534.58	10,000.00	38,075.00
4470	Auditing	34,881.84	33,300.48	23,837.50	29,000.00	20,750.00	29,000.00	28,500.00
4475	Legal-Special Projects	16,796.70	10,329.43	16,699.50	6,000.00	15,766.50	6,000.00	6,000.00
4480	Legal-Regular	2,437.00	805.25	1,299.25	2,500.00	561.75	2,500.00	2,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	250.00	.00
4620	Diesel	.00	.00	.00	.00	.00	50.00	.00
4810	Postage Expenses	41.09	59.31	59.74	100.00	108.97	100.00	50.00
4820	Office Supplies	3,775.46	4,401.73	3,806.95	4,850.00	2,999.61	4,000.00	2,500.00
4830	Subscription Expense	1,411.50	719.65	1,557.27	1,500.00	784.45	1,500.00	500.00
4920	Printing	1,565.68	1,097.02	1,223.35	1,100.00	586.70	1,200.00	700.00
4930	Ads-Legal Notices	772.05	584.44	559.36	900.00	549.48	900.00	800.00
6027	Office Equipment Repair	.00	.00	.00	75.00	.00	75.00	75.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	10 - Sewer Fund							
	Department 50 - Finance							
6030	Service Contracts	1,619.28	1,264.40	4,411.48	1,650.00	1,438.02	1,650.00	1,450.00
6072	Janitorial Supplies	.00	.00	.00	.00	.00	4,500.00	.00
6074	Janitorial Services	.00	.00	.00	.00	.00	19,500.00	.00
6075	Safety Equipment - Physicals	121.50	87.00	.00	.00	1,070.00	300.00	100.00
6200	Travel - Meetings - Education	6,794.18	10,618.00	6,114.24	10,000.00	5,572.82	6,500.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	134.12	.00	.00	.00	.00
6250	Dues - Memberships - Certification	364.50	364.50	364.50	400.00	309.50	400.00	150.00
6520	Supplies	352.34	215.39	207.64	500.00	183.11	500.00	350.00
6709	Loan Principal Payments	.00	.00	.00	.00	.00	2,111,725.00	.00
6710	Interest Expense	.00	.00	.00	.00	.00	825,725.00	.00
6730	Fiscal Agent Fees	.00	.00	.00	.00	.00	25,575.00	.00
8501	Replace Copier	14,850.00	.00	.00	.00	.00	.00	.00
8769	Replace ERP System	.00	17,850.00	77,292.12	375,000.00	126,327.04	318,000.00	.00
	Department 50 - Finance Totals	\$746,826.56	\$780,826.35	\$862,306.41	\$1,196,600.00	\$763,622.85	\$4,122,975.00	\$392,975.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 52 - Accounting								
4101	Regular Salaries - Wages	.00	.00	.00	.00	24,519.13	.00	180,600.00
4102	Wages Overtime	.00	.00	.00	.00	1,302.39	.00	4,500.00
4301	FICA Taxes	.00	.00	.00	.00	2,113.98	.00	13,825.00
4302	Dental Self Insured	.00	.00	.00	.00	569.31	.00	3,425.00
4304	Vision	.00	.00	.00	.00	94.70	.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	507.42	.00	3,050.00
4306	Workers Compensation	.00	.00	.00	.00	108.50	.00	725.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	8,094.08	.00	46,700.00
4311	Life Insurance	.00	.00	.00	.00	82.47	.00	500.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	.00	425.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	5.98	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	.00	.00	.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	3,169.91	.00	31,300.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	3.60	.00	25.00
4405	Contractual Services	.00	.00	.00	.00	4,111.97	.00	20,250.00
4440	Advisory	.00	.00	.00	.00	.00	.00	750.00
4810	Postage Expenses	.00	.00	.00	.00	.00	.00	25.00
4820	Office Supplies	.00	.00	.00	.00	434.44	.00	500.00
4830	Subscription Expense	.00	.00	.00	.00	.00	.00	725.00
4920	Printing	.00	.00	.00	.00	.00	.00	275.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	25.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	1,575.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	766.08	.00	4,500.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	.00	500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	55.00	.00	150.00
6520	Supplies	.00	.00	.00	.00	(12.53)	.00	100.00
6709	Loan Principal Payments	1,744,996.23	1,790,323.19	1,836,864.17	2,111,725.00	2,031,980.20	.00	2,469,100.00
6710	Interest Expense	715,377.72	687,405.31	736,032.53	825,725.00	245,764.74	.00	850,650.00
6730	Fiscal Agent Fees	22,551.24	25,563.55	23,830.44	25,575.00	19,764.20	.00	24,350.00
Department 52 - Accounting Totals		\$2,482,925.19	\$2,503,292.05	\$2,596,727.14	\$2,963,025.00	\$2,343,435.57	\$0.00	\$3,660,875.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 54 - Purchasing								
4101	Regular Salaries - Wages	.00	.00	.00	.00	12,842.62	.00	94,775.00
4102	Wages Overtime	.00	.00	.00	.00	.00	.00	150.00
4301	FICA Taxes	.00	.00	.00	.00	1,025.09	.00	7,250.00
4302	Dental Self Insured	.00	.00	.00	.00	281.74	.00	1,725.00
4304	Vision	.00	.00	.00	.00	46.86	.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	267.28	.00	1,625.00
4306	Workers Compensation	.00	.00	.00	.00	52.92	.00	375.00
4308	Uniforms	.00	.00	.00	.00	21.73	.00	175.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	4,926.40	.00	30,300.00
4311	Life Insurance	.00	.00	.00	.00	45.96	.00	275.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	5.94	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	.00	.00	.00	125.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,616.62	.00	16,350.00
4440	Advisory	.00	.00	.00	.00	.00	.00	500.00
4480	Legal-Regular	.00	.00	.00	.00	.00	.00	500.00
4610	Gasoline Expense	177.12	179.72	151.27	250.00	153.97	.00	250.00
4620	Diesel	.00	.00	80.35	50.00	.00	.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	.00	.00	25.00
4820	Office Supplies	.00	.00	.00	.00	112.71	.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	.00	.00	25.00
4920	Printing	.00	.00	.00	.00	.00	.00	200.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	100.00
6072	Janitorial Supplies	4,433.30	3,179.42	2,611.97	4,500.00	1,528.07	.00	2,700.00
6074	Janitorial Services	19,242.00	17,638.50	19,307.00	19,500.00	18,093.50	.00	19,700.00
6075	Safety Equipment - Physicals	.00	.00	.00	300.00	213.33	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	.00	300.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	75.00
6520	Supplies	.00	.00	.00	.00	.00	.00	50.00
8839	Replace Carpet Operations/Lab	.00	.00	.00	5,000.00	.00	.00	.00
8939	Replace Carpet Lab/Ops Building	.00	.00	.00	.00	.00	.00	5,000.00
Department 54 - Purchasing Totals		\$23,852.42	\$20,997.64	\$22,150.59	\$29,600.00	\$41,234.74	\$0.00	\$184,400.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 56 - Information Technology								
4101	Regular Salaries - Wages	177,443.42	153,594.21	160,553.20	179,050.00	163,275.01	179,050.00	190,125.00
4102	Wages Overtime	2,107.68	1,494.54	2,240.59	1,000.00	5,386.48	1,000.00	2,400.00
4103	Wages Double Time	.00	89.58	83.03	100.00	.00	100.00	100.00
4301	FICA Taxes	13,850.01	11,652.28	11,188.15	13,800.00	12,321.80	13,800.00	14,725.00
4302	Dental Self Insured	4,025.17	2,881.96	2,707.36	3,425.00	3,183.53	3,425.00	3,425.00
4304	Vision	569.14	500.67	486.84	575.00	529.49	575.00	575.00
4305	Retirement Health Savings Account	2,634.44	2,266.52	2,252.48	2,600.00	2,759.57	2,600.00	3,000.00
4306	Workers Compensation	254.06	688.28	679.07	850.00	621.75	850.00	775.00
4309	Health Savings Account - ER Portion	.00	.00	1,857.01	1,850.00	1,854.10	1,850.00	1,850.00
4310	ACWA Medical Insurance	42,344.87	39,742.98	37,542.68	41,150.00	38,710.47	41,150.00	42,975.00
4311	Life Insurance	458.32	393.88	399.26	450.00	439.91	450.00	475.00
4312	Long Term Disability - Management	393.21	242.69	369.99	375.00	.00	375.00	400.00
4313	AFLAC Administrative fee - ER Portion	46.16	26.88	18.06	25.00	14.94	25.00	.00
4314	Long Term Disability - Union	322.53	322.00	261.95	350.00	.00	350.00	325.00
4315	CalPERS Classic ER Contribution	31,153.18	25,270.21	23,580.02	24,800.00	15,119.30	24,800.00	27,350.00
4325	CalPERS PEPRA ER Contribution	.00	.00	877.64	1,900.00	1,714.00	1,900.00	2,275.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	16.29	50.00	33.43	50.00	50.00
4405	Contractual Services	21,335.21	22,812.61	13,936.85	15,000.00	11,805.96	15,000.00	15,000.00
4810	Postage Expenses	57.89	25.37	16.32	75.00	.00	75.00	75.00
4820	Office Supplies	1,727.84	11,376.68	2,733.97	3,000.00	1,408.02	3,000.00	3,000.00
4830	Subscription Expense	127.69	368.85	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	61,189.36	32,206.58	35,134.62	47,000.00	18,745.09	47,000.00	32,000.00
4845	Computer Purchases	17,465.31	16,494.47	20,476.51	18,700.00	20,053.17	18,700.00	22,500.00
4920	Printing	.00	.00	.00	300.00	.00	300.00	300.00
6030	Service Contracts	75,288.11	58,209.96	96,447.08	102,225.00	94,148.45	102,225.00	106,400.00
6075	Safety Equipment - Physicals	.00	2,124.00	62.50	200.00	.00	200.00	200.00
6200	Travel - Meetings - Education	11,670.04	9,103.39	10,480.49	10,650.00	8,063.68	10,650.00	10,650.00
6250	Dues - Memberships - Certification	460.00	534.95	600.00	450.00	412.50	600.00	600.00
6310	Telephone	247.92	311.45	586.56	300.00	1,928.01	650.00	650.00
6520	Supplies	1,235.06	79.03	44.58	250.00	8.67	250.00	250.00
7525	SCADA Server #1	.00	9,511.11	.00	.00	.00	.00	.00
7526	SCADA Server #2	.00	9,511.10	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 56 - Information Technology								
8186	Strategic Plan Implementation	.00	7,267.11	.00	.00	.00	.00	.00
8533	Virtual Server	9,802.28	.00	.00	.00	.00	.00	.00
8534	Backup Power - Server Room	5,041.43	.00	.00	.00	.00	.00	.00
8632	Virtual Host	.00	.00	9,718.05	.00	(228.59)	.00	.00
8732	Virtual Server	.00	.00	9,718.03	.00	(228.58)	.00	.00
8733	Backup Power Server Room	.00	.00	5,165.70	.00	.00	.00	.00
8832	Virtual Host	.00	.00	.00	10,000.00	.00	10,000.00	.00
8833	Network Equipment/Improvements	.00	.00	.00	5,000.00	.00	5,000.00	.00
8834	Telephone System Upgrade	.00	.00	.00	72,000.00	.00	72,000.00	.00
8836	Strategic Plan Implementation	.00	.00	.00	20,000.00	616.85	20,000.00	.00
8933	Water Reuse Infrastructure Upgrades	.00	.00	.00	.00	.00	.00	30,000.00
8934	Strategic Plan Update	.00	.00	.00	.00	.00	.00	40,000.00
8935	Remote Scada Access	.00	.00	.00	.00	.00	.00	20,000.00
8936	WWTP Gate Access Controls	.00	.00	.00	.00	.00	.00	30,000.00
8971	Virtualization Software	.00	.00	.00	.00	.00	.00	8,000.00
8981	Replace Presentation Equipment	.00	.00	.00	.00	.00	.00	5,000.00
8982	Replace Domain Controller	.00	.00	.00	.00	.00	.00	10,000.00
8983	Network Equipment/Improvements	.00	.00	.00	.00	.00	.00	11,000.00
8984	Backup Power Server Room	.00	.00	.00	.00	.00	.00	6,000.00
8985	Virual Server/Host	.00	.00	.00	.00	.00	.00	10,000.00
Department 56 - Information Technology Totals		\$481,250.33	\$419,103.34	\$450,234.88	\$577,675.00	\$402,697.01	\$578,175.00	\$652,625.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 60 - Customer Service								
4101	Regular Salaries - Wages	370,564.40	372,783.94	373,219.12	419,325.00	318,025.06	419,325.00	230,150.00
4102	Wages Overtime	5,635.27	6,466.64	7,918.40	4,875.00	6,737.66	4,875.00	1,600.00
4301	FICA Taxes	28,770.70	30,214.74	28,773.33	32,450.00	23,595.60	32,450.00	17,725.00
4302	Dental Self Insured	9,972.24	7,911.39	8,007.46	9,400.00	7,093.25	9,400.00	5,125.00
4304	Vision	1,406.23	1,367.49	1,426.04	1,575.00	1,179.76	1,575.00	850.00
4305	Retirement Health Savings Account	6,196.28	6,049.19	6,314.18	6,900.00	5,836.67	6,900.00	4,400.00
4306	Workers Compensation	592.92	1,761.94	1,645.48	1,950.00	1,156.87	1,950.00	925.00
4308	Uniforms	850.15	892.30	1,024.98	800.00	1,027.83	800.00	.00
4309	Health Savings Account - ER Portion	.00	.00	3,711.58	3,700.00	5,000.51	3,700.00	3,150.00
4310	ACWA Medical Insurance	88,103.40	91,127.65	103,808.21	122,100.00	88,549.78	122,100.00	63,275.00
4311	Life Insurance	1,038.26	1,018.73	1,073.12	1,175.00	905.44	1,175.00	700.00
4312	Long Term Disability - Management	392.34	406.26	414.39	425.00	.00	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	26.94	26.88	25.00	14.89	25.00	.00
4314	Long Term Disability - Union	982.49	995.24	1,122.31	1,100.00	.00	1,100.00	500.00
4315	CalPERS Classic ER Contribution	63,601.37	56,102.05	47,457.16	48,475.00	26,443.69	48,475.00	29,525.00
4325	CalPERS PEPR ER Contribution	386.81	1,815.77	5,710.55	8,025.00	4,964.29	8,025.00	4,075.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	36.92	75.00	68.19	75.00	50.00
4405	Contractual Services	16,525.32	3,516.25	260.00	500.00	.00	500.00	.00
4475	Legal-Special Projects	3,493.75	.00	.00	1,500.00	6,261.75	1,500.00	1,500.00
4476	Legal Litigation Confidential	156,883.92	103,087.59	502,372.78	100,000.00	35,251.50	50,000.00	50,000.00
4480	Legal-Regular	2,886.50	1,226.50	2,877.00	2,500.00	3,260.25	2,500.00	2,500.00
4520	Miscellaneous Liability Claims	6,873.26	1,206.25	550.00	6,000.00	.00	6,000.00	3,000.00
4521	CSRMA Liability Claims	10,202.25	13,109.28	38,144.85	1,000.00	(9,816.20)	1,000.00	1,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	4,000.00	.00
4810	Postage Expenses	16,843.90	15,347.96	18,877.64	20,000.00	15,516.69	20,000.00	20,000.00
4820	Office Supplies	5,064.63	8,339.39	4,626.85	5,000.00	2,466.74	5,000.00	2,300.00
4920	Printing	5,512.04	9,674.28	5,434.36	6,600.00	5,340.62	6,600.00	7,150.00
4930	Ads-Legal Notices	422.35	174.81	541.29	1,000.00	.00	1,000.00	500.00
5020	Equipment Rental- Lease	794.26	1,299.60	1,036.89	1,300.00	790.23	1,300.00	1,050.00
6027	Office Equipment Repair	67.50	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	26,455.33	24,669.34	27,921.55	26,000.00	31,357.08	26,000.00	31,500.00
6071	Shop Supplies	.00	.00	.00	.00	5.50	800.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 60							
	Customer Service							
6073	Small Tools	.00	.00	.00	.00	.00	500.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	200.00	500.00	200.00
6200	Travel - Meetings - Education	4,042.45	2,970.84	5,730.50	3,000.00	4,542.79	3,000.00	1,100.00
6250	Dues - Memberships - Certification	.00	458.17	212.00	600.00	332.00	600.00	100.00
6310	Telephone	94.89	432.47	1,474.20	1,100.00	2,226.59	1,400.00	125.00
6520	Supplies	608.76	484.53	332.48	400.00	109.80	400.00	250.00
6640	Bad Debt Expense	15,000.00	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00	15,000.00
	Department 60 - Customer Service Totals	\$850,281.97	\$779,937.53	\$1,217,082.50	\$853,975.00	\$600,944.83	\$810,075.00	\$499,850.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10	Sewer Fund							
	Department 62 - Inspections							
4101	Regular Salaries - Wages	.00	.00	.00	.00	25,267.08	.00	166,400.00
4102	Wages Overtime	.00	.00	.00	.00	157.63	.00	4,800.00
4301	FICA Taxes	.00	.00	.00	.00	2,081.64	.00	13,100.00
4302	Dental Self Insured	.00	.00	.00	.00	699.91	.00	3,425.00
4304	Vision	.00	.00	.00	.00	116.39	.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	551.04	.00	2,700.00
4306	Workers Compensation	.00	.00	.00	.00	98.62	.00	125.00
4308	Uniforms	.00	.00	.00	.00	211.94	.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	1,950.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	8,622.11	.00	39,875.00
4311	Life Insurance	.00	.00	.00	.00	81.10	.00	400.00
4314	Long Term Disability - Union	.00	.00	.00	.00	.00	.00	450.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	2,550.33	.00	22,925.00
4325	CalPERS PEPRRA ER Contribution	.00	.00	.00	.00	370.64	.00	2,400.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	6.63	.00	50.00
4610	Gasoline Expense	4,108.38	2,846.21	3,324.74	4,000.00	2,554.83	.00	3,600.00
4820	Office Supplies	.00	.00	.00	.00	.00	.00	1,900.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	875.00
6071	Shop Supplies	2,964.07	613.10	133.24	600.00	1,050.20	.00	600.00
6073	Small Tools	827.59	152.69	488.17	500.00	.00	.00	500.00
6075	Safety Equipment - Physicals	1,220.53	159.94	714.25	500.00	485.05	.00	250.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	45.00	.00	1,150.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	75.00	.00	200.00
6310	Telephone	.00	.00	.00	.00	.00	.00	2,675.00
6520	Supplies	.00	.00	.00	.00	.00	.00	50.00
8937	Replace Locating Equipment	.00	.00	.00	.00	.00	.00	5,000.00
	Department 62 - Inspections Totals	\$9,120.57	\$3,771.94	\$4,660.40	\$5,600.00	\$45,025.14	\$0.00	\$277,000.00



Expense Budget Worksheet Report

Budget Year 2019

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



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 10 - Sewer Fund								
Department 80 - Non Crew								
4510	Insurance Expense	169,495.11	105,429.47	115,383.46	140,000.00	113,451.12	121,000.00	121,000.00
4520	Miscellaneous Liability Claims	.00	.00	485,000.00	.00	.00	.00	.00
4810	Postage Expenses	150.00	303.45	303.23	500.00	.00	500.00	500.00
5010	Land and Buildings	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	3,000.00	3,305.06	3,000.00	3,000.00
6310	Telephone	10,584.67	10,823.13	10,641.32	11,000.00	16,523.14	11,000.00	11,000.00
6320	Signal Charges	352.86	400.15	399.46	400.00	365.32	400.00	400.00
6330	Electricity	1,611,198.35	1,632,767.97	1,828,942.41	1,801,000.00	1,472,211.42	1,733,000.00	1,801,000.00
6340	Water	10,471.20	11,282.24	11,952.16	12,200.00	12,826.15	12,200.00	12,200.00
6350	Natural Gas	73,310.52	72,527.69	81,166.69	77,500.00	67,136.99	74,700.00	77,500.00
6360	Propane	559.96	.00	.00	1,000.00	.00	1,000.00	1,000.00
6370	Refuse Disposal	32,673.73	33,681.16	35,246.53	35,000.00	32,701.28	35,000.00	35,000.00
6510	Miscellaneous Corrections	50,040.07	120,417.20	50.23	.00	50.44	.00	.00
6520	Supplies	38.86	105.24	61.68	200.00	114.20	200.00	200.00
6631	RDA Tax Transfer	342,247.98	337,039.40	341,495.24	350,000.00	186,720.76	370,500.00	378,000.00
6633	County Administration Fee	92,123.00	150,083.65	164,102.83	175,000.00	142,481.10	175,000.00	190,000.00
6634	Transportation System Mitigation	64,276.85	37,915.00	42,330.40	25,600.00	25,945.00	32,000.00	20,000.00
6635	LAFCO Administrative Costs	10,028.26	11,567.40	12,849.95	14,000.00	11,291.42	11,300.00	13,000.00
6690	Low Income Rate Discount	24,454.90	26,573.18	27,555.52	28,000.00	22,755.30	29,000.00	31,000.00
6711	Sewer Refunding Debt Cost Amortization Expense	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	18,750.00	14,056.44	18,750.00	18,750.00
6740	Street Lighting Expense	20,239.99	20,476.83	20,619.63	20,500.00	19,409.79	20,500.00	20,500.00
6750	Contingency Fund	.00	.00	.00	150,000.00	.00	131,840.00	150,000.00
6770	Loss on Retired Assets	1,823.42	7,836.65	110.21	.00	.00	.00	.00
6800	Loan Cost Expense	.00	.00	.00	.00	74,871.00	.00	.00
6816	Depreciation Expense	4,532,063.07	4,545,184.95	4,624,254.42	4,729,000.00	3,537,499.21	4,717,000.00	4,811,000.00
	Department 80 - Non Crew Totals	\$7,266,224.36	\$7,345,432.83	\$8,022,920.93	\$7,791,400.00	\$5,902,683.14	\$7,696,640.00	\$7,893,800.00



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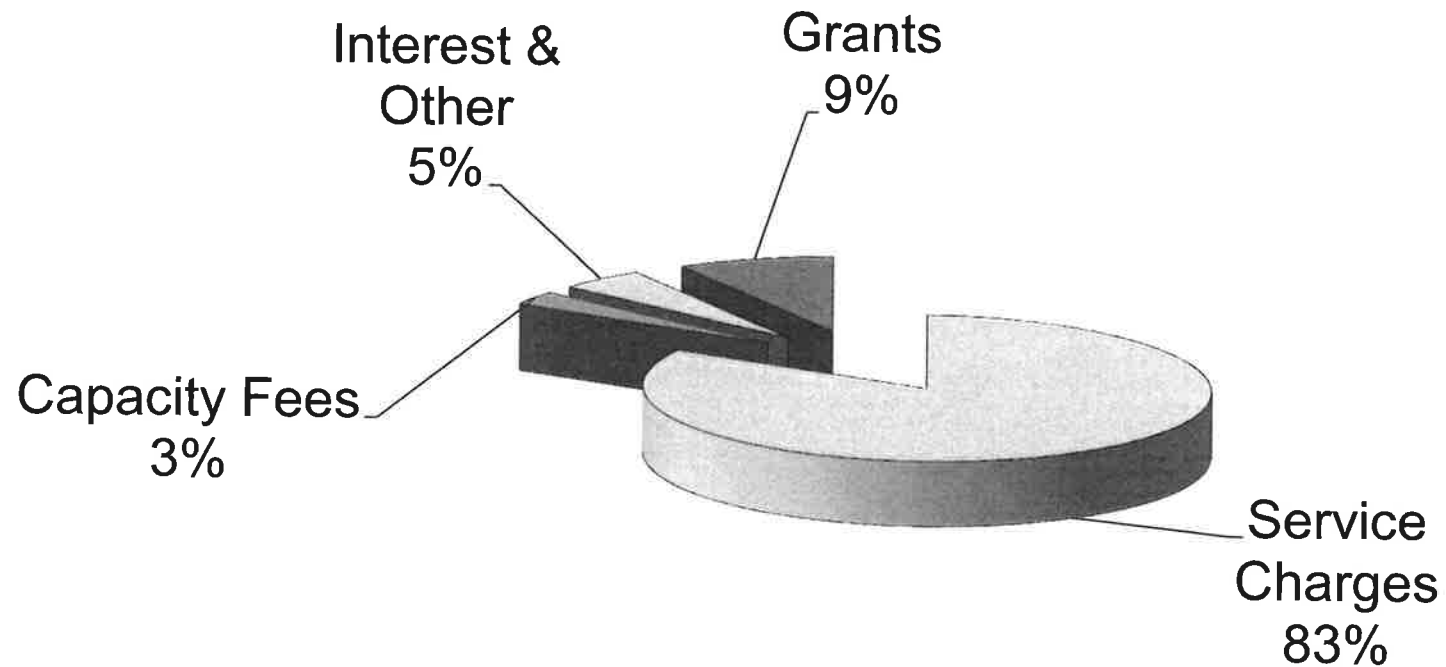


WATER FUND

FISCAL YEAR 2018/19 BUDGET SUMMARY

	2018/19 FORECAST	2018/19 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	1,856,613	4,986,764
REVENUES	13,345,576	1,766,000
BORROWINGS	0	6,080,837
AVAILABLE FUNDS	\$ 15,202,188	\$ 12,833,601
SALARIES	3,661,165	820,350
BENEFITS	2,001,700	351,250
OPERATIONS AND MAINTENANCE	3,160,176	1,009,850
CAPITAL OUTLAY	0	8,878,050
DEBT SERVICE PAYMENTS	146,000	819,000
TOTAL CASH OUTLAYS	\$ 8,969,041	\$ 11,878,500
BALANCE BEFORE TRANSFERS	6,233,147	955,101
AVAILABLE TO TRANSFER TO CAPITAL FUND	-4,247,283	4,247,283
TRANSFER TO RESERVE FUNDS	0	-1,261,800
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 1,994,915	\$ 3,940,584
RATE STABILIZATION RESERVE	\$ -	\$ 1,080,618
DEBT RESERVE		\$ 181,182
TOTAL RESERVE(CASH) BALANCES 6/30/17	\$ 1,994,915	\$ 5,202,384

WATER ENTERPRISE FUND 2018/19 Funding Sources



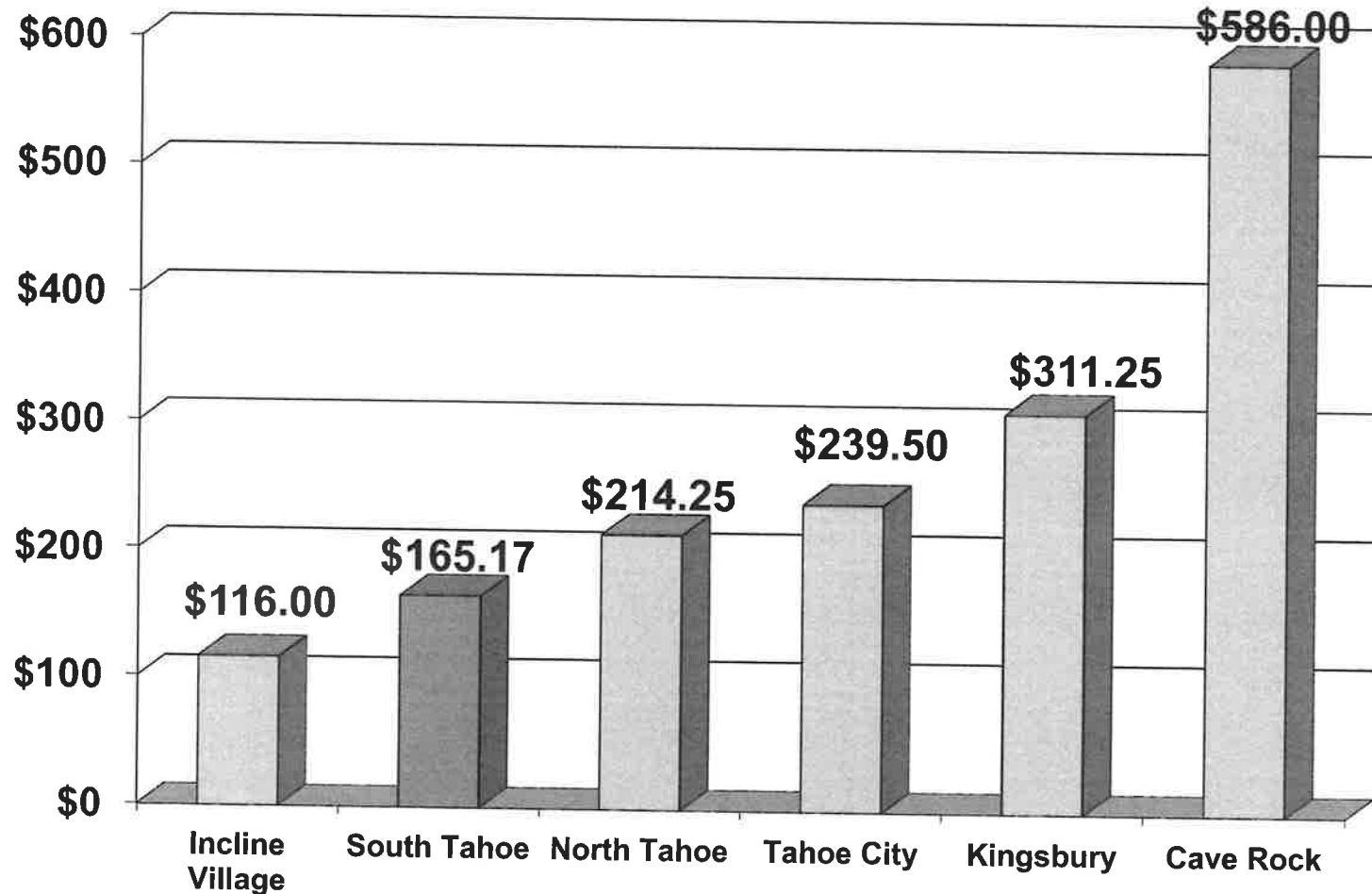


Revenue Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 80 - Non Crew							
3105	Repairs	17,269.66	3,733.92	2,374.14	.00	16,323.84	.00	.00
3110	Residential Service Charge Revenue	4,971,967.36	5,361,865.90	5,697,030.20	6,233,000.00	4,562,421.72	6,186,000.00	6,588,100.00
3111	Non-Residential Service Charge Revenue	1,022,143.81	1,098,990.60	1,190,374.08	1,318,000.00	959,881.12	1,267,700.00	1,331,000.00
3112	Sale/Resale Service Charge Revenue	1,174.14	.00	.00	.00	.00	.00	.00
3113	Interfund Service Charge Revenue	3,183.09	3,392.40	3,612.80	3,000.00	2,885.40	3,000.00	3,000.00
3114	Service Call - Water Exemption Fees	4,965.00	7,420.00	2,435.00	5,000.00	4,922.40	5,000.00	5,000.00
3120	Multi-Family Residence Service Charge Revenue	1,037,179.85	1,105,379.22	1,171,352.20	1,231,000.00	942,744.12	1,241,600.00	1,303,700.00
3121	Metered Consumption Revenue	1,344,346.80	1,350,055.68	1,734,154.69	1,561,000.00	1,223,220.96	1,846,900.00	1,939,200.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,086,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	537,428.98	312,037.00	297,943.00	352,000.00	453,227.00	403,357.00	318,000.00
3404	Fire Service Capacity Charge	74,789.63	6,546.00	5,593.00	1,000.00	7,400.00	1,000.00	1,000.00
3405	Physical Connection Fee	327,701.81	218,449.20	217,524.35	232,000.00	205,211.97	215,000.00	215,000.00
3501	Secured Taxes	28,145.63	30,075.55	31,927.11	26,000.00	18,470.31	30,000.00	30,000.00
3504	Sale of Surplus Assets	2,773.50	520.81	4,797.50	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(8,027.79)	9,814.19	(3,726.13)	.00	(8,890.27)	.00	.00
3510	Interest Income	42,761.10	75,841.63	84,834.36	83,000.00	59,936.69	113,000.00	68,000.00
3511	Fair Market Value Unrealized Gain/Loss	9,053.06	29,489.08	(72,164.00)	.00	27,040.12	.00	.00
3514	Rents and Leases	191,875.52	191,875.52	191,875.52	194,000.00	143,906.64	192,000.00	192,000.00
3516	Federal Aid	236,351.63	338,212.84	257,845.13	300,000.00	332,488.93	421,776.00	438,075.00
3518	State Aid	272,078.71	143,025.16	206,391.00	320,000.00	1,561.14	261,746.00	551,900.00
3523	Interest/Penalty Charges	104,597.30	94,929.40	107,403.19	100,000.00	78,889.62	100,000.00	100,000.00
3529	Fire Hydrant Permits	19,899.81	33,546.62	37,609.42	20,000.00	(6,121.68)	30,000.00	30,000.00
3530	Admin Fee - New Service	13,500.00	9,300.00	9,350.00	10,000.00	7,950.00	10,000.00	10,000.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	3,000.00	.00	1.00	1.00
3540	Other Miscellaneous Income	37,279.85	151,400.09	53,595.71	40,000.00	7,567.83	98,300.00	98,300.00
3541	Lab Monitoring Revenue	34,269.13	29,602.00	34,957.88	30,000.00	31,365.10	30,000.00	30,000.00
3545	Water & Fire Meter Sales	35,422.60	20,969.00	5,824.76	20,000.00	6,304.24	10,000.00	10,000.00
3620	Local Aid	151,219.38	261,748.18	390,797.58	332,500.00	100,000.00	490,797.00	401,275.00
	Department 80 - Non Crew Totals	\$11,961,349.56	\$12,336,219.99	\$13,111,712.49	\$13,862,500.00	\$10,264,707.20	\$14,405,177.00	\$15,111,551.00

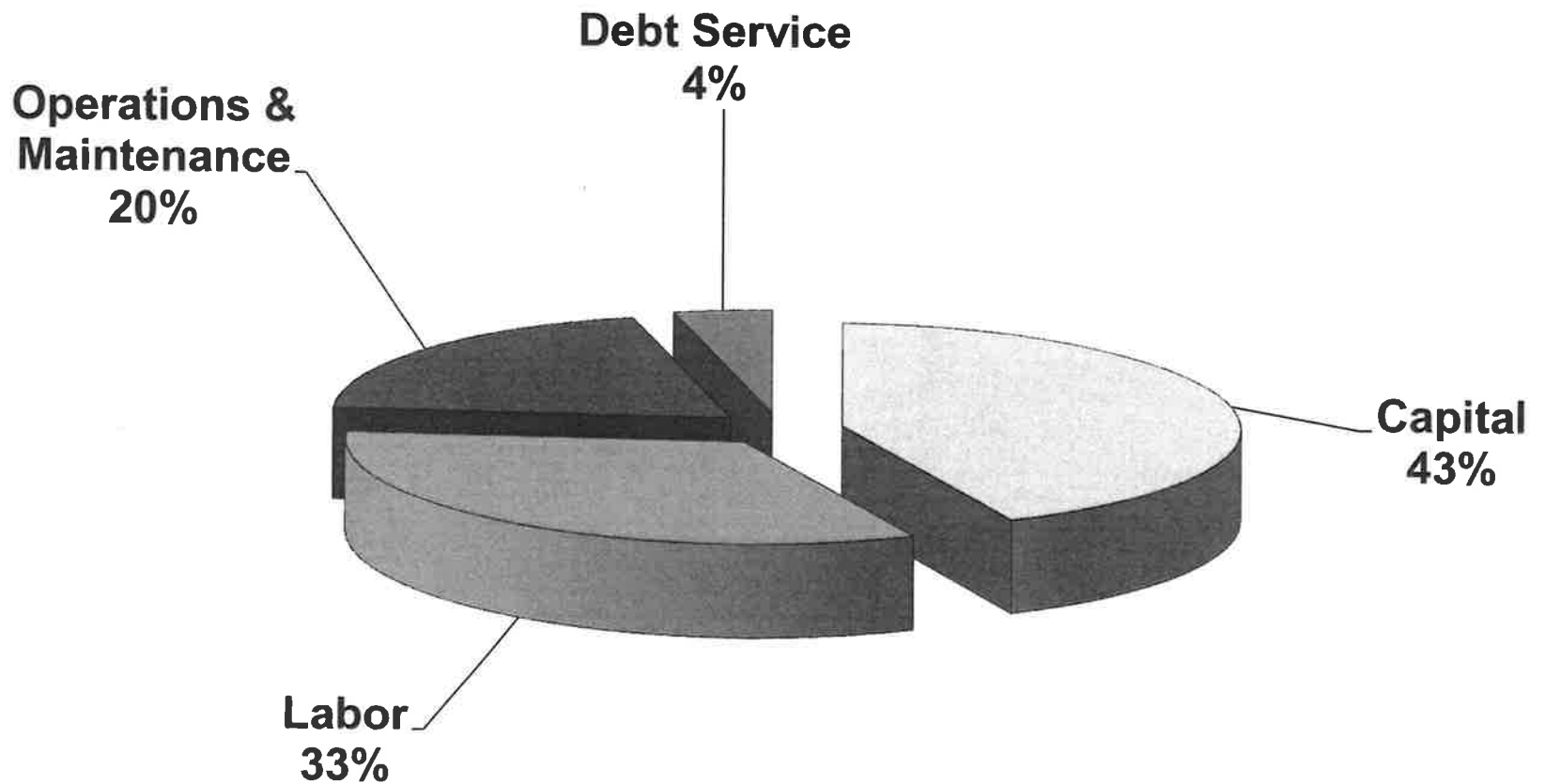
WATER ENTERPRISE FUND 2018/19 Local Quarterly Water Rates



MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Avg.
Water	4.0%	0.0%	2.5%	0.0%	2.0%	0.0%	6.5%	6.5%	6.5%	6.5%	3.45%
CPI (May to May)	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	1.25%
Typical Quarterly Water Bill	116.97	116.97	119.90	119.90	122.30	122.30	130.25	138.70	147.70	157.30	

WATER ENTERPRISE FUND 2018/19 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2018/19 WATER 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	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)	
PROFESSIONAL SERVICES				1,000				5,000	750	21,250	24,450	82,000	89,825	21,000	1,000	15,000	4,000	24,000	54,875	343,950	212,850	131,100	
INSURANCE	121,000				3,000												2,000			126,000	149,000	(23,000)	
PETROLEUM PRODUCTS		2,500		500	39,000	14,550	6,500	1,600	1,100						300			3,600	400	70,050	69,700	350	
OPERATING SUPPLIES						22,000		30,200												52,200	56,200	(4,000)	
OFFICE EXPENSES	500	575		500	1,000	700	800	2,750	1,950	950	1,300	4,600	3,550	1,250	1,050	57,750	22,300	1,900	3,000	106,425	117,425	(11,000)	
PRINTING AND PUBLICATIONS									100		6,350	10,000	1,500		300	300		8,650		6,375	35,875	26,975	8,900
RENTS AND LEASES					500	6,000											1,050				7,550	7,800	(250)
REPAIRS AND MAINTENANCE	1,500	63,300	16,150	100	433,200	71,675	51,150	12,550	750		45,700		1,525	1,675	22,500	102,425	31,800	75,750	100	933,950	938,200	(4,250)	
RESEARCH/MONITORING								55,000													55,000	31,000	24,000
TRAVEL/EDUCATION/SHIPS		3,775		1,750	9,000	4,500	2,200	9,300	5,400	55,000	15,400	3,000	18,900	5,150		375	11,250	6,300	9,750	7,875	168,525	128,075	40,450
UTILITIES	775,300	1,000			3,600	1,500										650	125	2,675			785,050	825,275	(40,225)
OTHER OPERATING EXP	48,600			78,875	30,000			4,000	4,500	6,200	1,800	25,000					9,000			87,476	296,451	323,800	(27,349)
NON OPERATING EXP	150,200	450	0	100	500	325	300	100	1,250	250	150	25	350	24,450	50	250	250	50	100	179,150	175,875	3,275	
18/19 BUDGET	1,097,100	71,600	18,150	83,825	520,000	121,250	60,950	121,100	16,800	83,650	97,150	124,625	115,750	53,825	25,575	187,625	85,475	116,725	160,001	3,160,176	3,062,875	97,301	
17/18 ADOPTED BUDGET	1,159,500	62,775	17,550	NEW DEPT 0	524,000	172,400	60,950	103,300	15,700	75,950	81,675	89,625	159,800	NEW DEPT 0	NEW DEPT 0	198,325	338,450	NEW DEPT 0	NEW DEPT 0			3,068,000	
INCREASE/DECREASE	(62,400)	8,825	600	83,825	(4,000)	(51,150)	0	17,800	100	7,700	15,475	25,000	(44,050)	53,825	25,575	(10,700)	(250,975)	116,725	160,001	92,176			

**SUMMARY OF SALARIES AND BENEFITS
2018/19 WATER BUDGET**

	ELECTRIC	FIELD OPS	UIR WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCTG	PURCH	INFO TECH	CUSTOMER SERVICE	INSPECTOR S	WATER CONS	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	167,819	65,956	773,505	518,873	124,755	250,807	203,750	11,765	112,083	172,181	177,059	82,917	186,387	225,637	228,363	40,025	3,352,890	3,151,716	201,274
NEW POSITIONS																			
SUB-TOTAL	167,819	65,956	773,505	518,873	124,755	250,807	203,750	11,765	112,083	172,181	177,059	82,917	186,397	225,637	228,363	40,025	3,352,890	3,151,716	201,274
COST OF LIVING ADJ	3,356	1,319	15,470	10,377	2,495	5,018	4,075	0	2,242	3,444	3,541	1,858	3,728	4,513	4,587	300	66,825	63,034	3,791
TOTAL REGULAR	171,175	67,275	788,975	529,250	127,250	255,825	207,825	11,765	114,325	175,625	180,600	94,775	190,125	230,150	233,950	40,825	3,419,815	3,214,750	205,065
OVERTIME	2,841	0	44,118	11,765	6,373	3,922	25	0	1,324	30,882	4,412	147	2,353	1,569	4,706	245	114,779	107,461	7,318
COST OF LIVING ADJ	59	0	882	235	127	78	0	0	26	618	88	3	47	31	94	5	2,286	2,148	138
TOTAL OVERTIME	3,000	0	45,000	12,000	6,500	4,000	25	0	1,350	31,500	4,500	150	2,400	1,600	4,800	250	117,075	109,800	7,275
DOUBLE TIME	49	0	3,137	4,436	490	2,941	0	0	0	0	0	0	89	0	0	0	11,152	12,279	(1,127)
COST OF LIVING ADJ	1	0	63	89	10	69	0	0	0	0	0	0	89	0	0	0	223	246	(23)
TOTAL DOUBLE TIME	50	0	3,200	4,525	500	3,000	0	0	0	0	0	0	2	0	0	0	223	246	(23)
PART TIME/SEASONAL	0	0	66,711	16,675	0	8,000	0	0	0	0	0	0	0	0	0	0	11,375	12,825	(1,450)
PART TIME (NEW)																	91,386	72,000	19,386
SEASONAL (NEW)			16,264														0	0	0
PART TIME OVERTIME	0	0	5,000	0	0	50	0	0	0	0	0	0	0	0	0	0	16,264	13,975	2,289
DOUBLE TIME	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	5,050	225	4,825
GRAND TOTAL SALARIES	174,225	67,275	825,150	562,450	134,250	271,175	207,850	11,765	115,675	207,125	185,100	94,925	192,625	231,750	238,750	41,075	3,681,165	3,423,175	257,990
18/19 BUDGETED BENEFITS	104,875	29,650	500,400	315,900	77,300	128,800	83,225	68,875	58,950	65,350	102,200	58,900	98,200	130,725	132,525	25,725	2,001,700	1,815,150	186,550
TOTAL SALARIES AND BENEFITS	279,100	96,925	1,425,550	878,350	211,550	400,075	291,075	80,640	174,625	272,475	287,300	153,825	290,825	362,475	371,275	66,800	5,682,865	5,338,325	344,540
17/18 BUDGETED	297,475	0	1,367,775	853,400	203,450	385,325	277,200	78,200	160,000	718,025	0	0	272,350	775,125	0	0	5,662,865	5,338,325	324,540
INCREASE/(DECREASE)	(18,375)	96,925	57,775	74,950	8,100	14,750	13,875	2,440	14,625	(425,550)	287,300	153,825	18,475	(412,650)	371,275	66,800	324,540	0	20,210

2018/19 WATER CAPITAL OUTLAY

DETAIL OF ENGINEERING OPERATING EXPENSES

	18/19 BUDGET	17/18 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	848,500	407,500	441,000
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	8,325	(2,000)
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	124,200	64,200	60,000
<u>TRAVEL/MEETINGS/ED</u>	18,800	16,800	2,000
<u>UTILITIES</u>	2,500	500	2,000
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,475	40,000	(36,525)
TOTAL EXPENSES	1,009,850	543,375	466,475

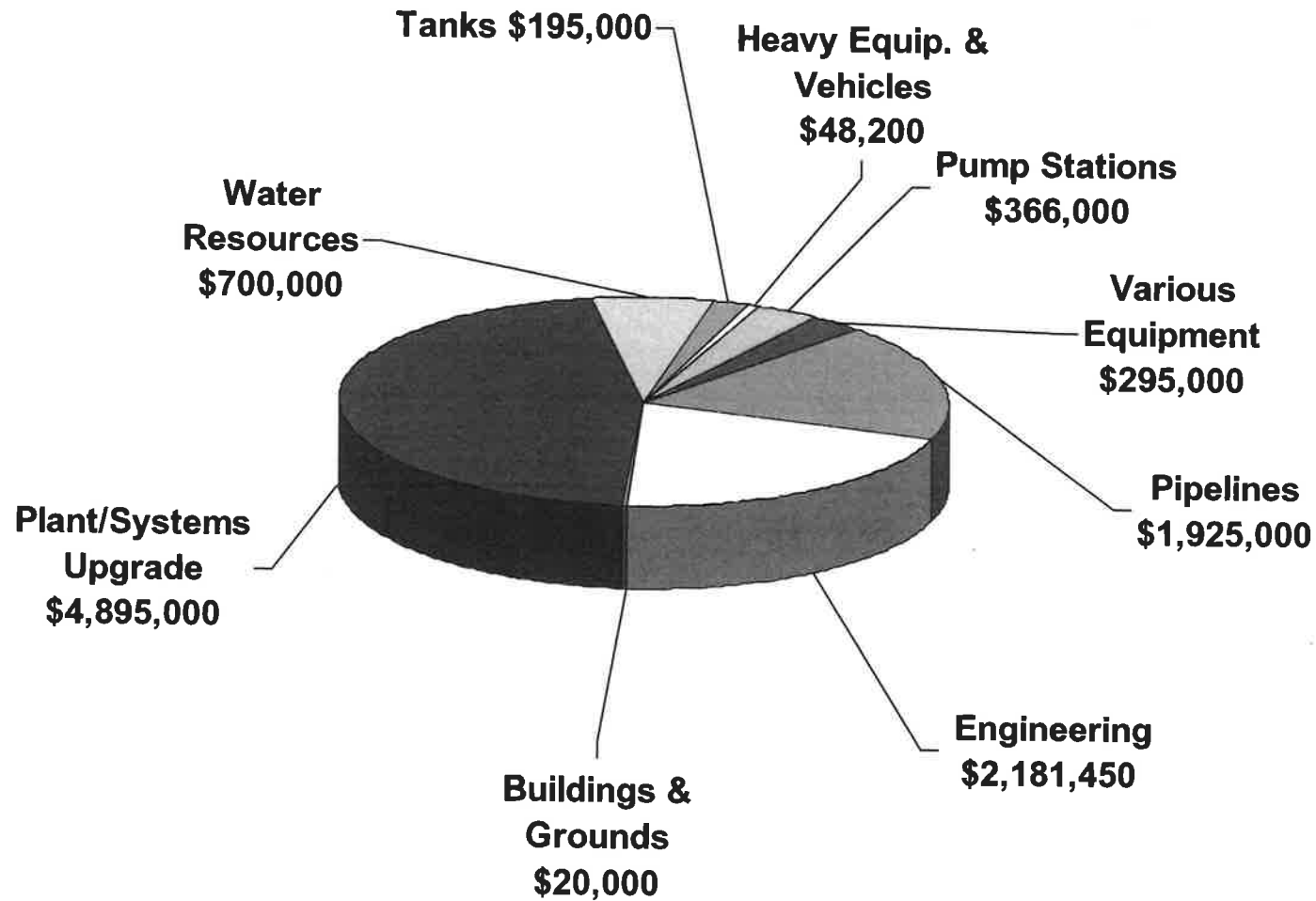
**Includes one-time expenditures and transfers from capital outlay budget

2018/19 WATER CAPITAL OUTLAY ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	18/19 BUDGET	17/18 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	788,850	812,941	(24,091)
NEW POSITIONS		0	0
SUB-TOTAL	773,382	812,941	(39,559)
COST OF LIVING ADJ	15,468	16,259	
TOTAL REGULAR	788,850	829,200	(40,350)
OVERTIME	29,902	29,412	490
COST OF LIVING ADJ	598	588	
TOTAL OVERTIME	30,500	30,000	500
DOUBLE TIME	980	24	956
COST OF LIVING ADJ	20	1	
TOTAL DOUBLE TIME	1,000	25	975
PART TIME	0	1,750	(1,750)
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	1,750	(1,750)
GRAND TOTAL SALARIES	820,350	860,975	(40,625)
BENEFITS	351,250	363,000	(11,750)
TOTAL SALARIES AND BENEFITS	1,171,600	1,223,975	(52,375)

WATER ENTERPRISE FUND CAPITAL PROJECTS



2018/19 WATER CAPITAL OUTLAY

ACCOUNT # & 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
ELECTRICAL																			
8945 WPS MOTOR REBUILD (TBD)	6,000																		6,000
HEAVY MAINTENANCE																			
8909 REPLACE ADMIN BUILDING LANDSCAPE		10,000																	10,000
8910 SEAL/STRIPE ADMIN BUILDING PARKING LOT		10,000																	10,000
FIELD OPERATIONS																			
UNDERGROUND REPAIR WATER																			
+++ 8905 WATERLINE IN-HOUSE				100,000															100,000
8940 NEW VACUUM TRUCK G1																			18,000
8941 TRUCK 25 HYDRAULIC UNIT/AIR COMPRESSOR																			8,000
PUMPS																			
8942 PUMP/MOTOR REBUILD TBD					10,000														10,000
EQUIPMENT REPAIR																			
8900 REPLACE ENGINE/TRANSMISSION						7,000													7,000
8950 REPLACE VEHICLE 25						70,000													70,000
8951 REPLACE VEHICLE 8						300,000													300,000
8952 REPLACE VEHICLE 31						45,000													45,000
8953 REPALCE VEHICLE 33						60,000													60,000
ENGINEERING																			
+++ 7005 KELLER BOOSTER STATION REHABILITATION							75,000												75,000
+++ 7019 REPLACE PONDEROSA WATERLINE							175,000												175,000
+++ 7020 REPLACE MARLETTE WATERLINE							500,000												500,000
+++ 7021 UPPER MONTGOMERY WATER SYS IMPROV							100,000												100,000
+++ 7022 KELLER-HEAVENLY WATER SYS IMPROV							700,000												700,000
+++ 8661 PAVING CHRISTMAS VALLEY TANK RD							45,000												45,000
+++ 8664 DAVID LN BOOSTER STATION							75,000												75,000
+++ 8762 H ST ZONE IMPROVEMENTS							100,000												100,000
+++ 8763 SCADA UPGRADES							100,000												100,000
+++ 8859 METERS PHASE 4							2,720,000												2,720,000
+++ 8861 2018 HYDRANTS PROJECT							250,000												250,000
+++ 8926 SIERRA BLVD WATER SYSTEM IMPROVEMENTS							400,000												400,000
8927 2019 HYDRANT PROJECT							500,000												500,000
8928 PINE VALLEY RD PRV							75,000												75,000
8929 METERS PHASE 5							1,500,000												1,500,000
8930 HEAVENLY TANK REHABILITATION							150,000												150,000
8931 WATER SYSTEM UPGRADE (TBD)							500,000												500,000
Engineering Staff and Expenses							2,181,450												2,181,450
LAB																			
8954 REPLACE OED WELL WIZARD SAMPLER CNTRLR								5,000											5,000
ADMINISTRATION																			
BOARD OF DIRECTORS																			
8920 BOARD ROOM FURNITURE										6,050									6,050
HUMAN RESOURCES																			

2018/19 WATER CAPITAL OUTLAY (CONTINUED)

ACCOUNT # & 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>																			
																			0
<i>PURCHASING</i>																			
8972 REPLACE CARPET ADMIN BUILDING														35,000					35,000
<i>INFORMATION TECHNOLOGY</i>																			
8965 FIREWALL SOFTWARE/UPGRADES															25,000				25,000
8966 STORAGE SYSTEM (SAN) ADDITIONS															125,000				125,000
8967 REPLACE FIBER WAN LOWER SHOPS															20,000				20,000
8968 LASER/FICHE UPGRADE															15,000				15,000
8969 CORE SWITCH ADDITIONS															10,000				10,000
8986 REPLACE HYDRAULIC MODELING SOFTWARE															15,000				15,000
8987 VARIOUS SOFTWARE UPGRADES															8,000				8,000
<i>CUSTOMER SERVICE</i>																			
<i>INSPECTIONS</i>																			
8970 REPLACE LOCATING EQUIPMENT																	5,000		5,000
<i>WATER CONSERVATION</i>																			
TOTAL CAPITAL OUTLAY 18/19	6,000	20,000	0	126,000	10,000	482,000	10,146,450	5,000	0	6,050	0	0	0	35,000	218,000	0	5,000	0	11,059,500
ESTIMATED TOTAL 17/18	39,521	0	0	111,000	15,000	746,000	12,533,610	40,000	0	3,314	0	0	0	0	55,591	8,295	0	0	13,552,331
INCREASE(DECREASE)	(33,521)	20,000	0	15,000	(5,000)	(264,000)	(2,387,160)	(35,000)	0	2,736	0	0	0	35,000	162,409	(8,295)	5,000	0	(2,492,831)

+++THESE ARE BUDGETED ROLLOVERS FROM 17/18

WATER
EXPENSE DETAIL
BY CREW



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 14 - Electric								
4101	Regular Salaries - Wages	164,667.78	176,604.08	168,680.51	182,725.00	144,858.39	182,725.00	171,175.00
4102	Wages Overtime	1,692.51	2,344.55	1,691.85	2,500.00	2,849.68	2,500.00	3,000.00
4103	Wages Double Time	852.40	857.00	504.00	800.00	420.00	800.00	50.00
4301	FICA Taxes	15,382.31	14,019.96	15,107.49	14,225.00	10,801.95	14,225.00	13,325.00
4302	Dental Self Insured	4,334.06	3,283.83	3,055.81	3,425.00	3,063.82	3,425.00	3,425.00
4304	Vision	625.02	566.93	543.32	575.00	509.60	575.00	575.00
4305	Retirement Health Savings Account	2,641.51	2,396.10	2,296.56	2,400.00	2,390.62	2,400.00	2,700.00
4306	Workers Compensation	2,864.62	9,380.17	7,275.59	8,375.00	5,195.99	8,375.00	6,375.00
4308	Uniforms	1,056.99	865.55	875.39	1,100.00	310.35	1,100.00	875.00
4309	Health Savings Account - ER Portion	.00	.00	2,386.10	2,400.00	3,585.47	2,400.00	3,600.00
4310	ACWA Medical Insurance	48,685.18	48,867.71	49,188.90	52,225.00	45,810.79	52,225.00	51,550.00
4311	Life Insurance	442.23	401.11	384.41	425.00	360.57	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	18.00	9.00	25.00	.00	.00	.00
4314	Long Term Disability - Union	487.60	441.60	423.20	450.00	809.60	450.00	450.00
4315	CalPERS Classic ER Contribution	28,425.16	21,920.80	22,779.75	23,575.00	9,408.21	23,575.00	16,600.00
4325	CalPERS PEPRER ER Contribution	1,127.46	2,405.82	1,735.52	2,200.00	3,631.68	2,200.00	4,925.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	17.55	50.00	39.61	50.00	50.00
4610	Gasoline Expense	1,961.08	2,381.01	1,890.03	2,500.00	1,948.64	2,500.00	2,500.00
4820	Office Supplies	193.64	467.18	500.33	575.00	395.54	575.00	575.00
6041	Buildings	11,104.30	8,810.83	10,144.97	10,000.00	3,052.93	10,000.00	8,000.00
6050	Wells	1,092.60	2,970.33	4,095.09	6,650.00	2,669.95	5,000.00	5,000.00
6051	Pump Stations	14,671.43	11,577.85	(16,993.88)	30,000.00	6,872.86	30,000.00	42,000.00
6054	Repair - Maintenance Water Tanks	686.08	5,259.56	995.02	2,150.00	6,167.48	2,500.00	2,150.00
6056	Radio Repairs - Replacement	.00	1,798.11	.00	225.00	654.44	700.00	225.00
6071	Shop Supplies	2,849.09	3,370.02	2,836.90	2,625.00	3,010.03	2,625.00	2,625.00
6073	Small Tools	2,044.91	401.00	1,725.06	1,300.00	1,312.87	1,300.00	1,300.00
6075	Safety Equipment - Physicals	1,066.89	1,341.33	1,541.59	2,600.00	644.09	2,000.00	2,000.00
6200	Travel - Meetings - Education	109.50	1,938.30	104.00	3,600.00	325.36	3,600.00	3,600.00
6250	Dues - Memberships - Certification	.00	.00	160.00	25.00	160.00	175.00	175.00
6310	Telephone	57.06	50.91	73.48	75.00	54.23	75.00	1,000.00
6520	Supplies	18.49	.00	280.43	450.00	59.14	450.00	450.00
7508	SCADA RTU - Water (Location TBD)	5,414.45	.00	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 14 - Electric							
7509	SCADA RTU - Water (Location TBD)	5,414.45	.00	.00	.00	.00	.00	.00
7512	Power Supply - Bayview Well	8,452.80	.00	.00	.00	.00	.00	.00
8545	VFD Twin Peaks Booster	8,698.44	.00	.00	.00	.00	.00	.00
8645	Rebuild Motor Water Pump Station	.00	.00	.00	.00	.00	1,185.00	.00
8746	Rebuild Motor	.00	.00	.00	.00	.00	6,000.00	.00
8748	Replace SCADA RTU	.00	.00	5,673.04	.00	.00	.00	.00
8757	Replace SCADA RTU	.00	.00	5,669.16	.00	.00	.00	.00
8758	Replace SCADA RTU	.00	.00	.00	.00	5,668.66	5,668.00	.00
8845	Replace SCADA RTU	.00	.00	.00	5,500.00	5,668.67	5,668.00	.00
8846	Water Pump Station Motor Rebuild	.00	.00	.00	10,000.00	.00	10,000.00	.00
8847	Replace SCADA RTU	.00	.00	.00	5,500.00	.00	5,500.00	.00
8848	Replace SCADA RTU	.00	.00	.00	5,500.00	.00	5,500.00	.00
8945	WPS Motor Rebuild (TBD)	.00	.00	.00	.00	.00	.00	6,000.00
	Department 14 - Electric Totals	\$337,138.04	\$324,739.64	\$295,650.17	\$386,750.00	\$272,711.22	\$398,471.00	\$356,700.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 16 - Heavy Maintenance								
6030	Service Contracts	3,319.79	3,427.67	.00	3,600.00	.00	4,200.00	4,200.00
6041	Buildings	15,411.69	17,255.73	26,242.74	13,950.00	23,646.97	20,000.00	13,950.00
8648	Heatnet Boiler Upgrade	.00	14,850.00	.00	.00	.00	.00	.00
8909	Replace Admin Building Landscape	.00	.00	.00	.00	.00	.00	10,000.00
8910	Seal/Stripe Admin Building Parking Lot	.00	.00	.00	.00	.00	.00	10,000.00
Department 16 - Heavy Maintenance Totals		\$18,731.48	\$35,533.40	\$26,242.74	\$17,550.00	\$23,646.97	\$24,200.00	\$38,150.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 20 - Field Operations							
4101	Regular Salaries - Wages	.00	.00	.00	.00	8,858.45	.00	67,275.00
4301	FICA Taxes	.00	.00	.00	.00	713.89	.00	5,050.00
4302	Dental Self Insured	.00	.00	.00	.00	140.90	.00	850.00
4304	Vision	.00	.00	.00	.00	23.44	.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	164.32	.00	100.00
4306	Workers Compensation	.00	.00	.00	.00	36.33	.00	275.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	1,832.58	.00	11,100.00
4311	Life Insurance	.00	.00	.00	.00	30.94	.00	175.00
4312	Long Term Disability - Management	.00	.00	.00	.00	139.46	.00	400.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,070.64	.00	11,550.00
4480	Legal-Regular	.00	.00	.00	.00	.00	.00	1,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	.00	500.00
4820	Office Supplies	.00	.00	.00	.00	56.35	.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	205.91	.00	1,500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	250.00
6520	Supplies	.00	.00	.00	.00	(3.12)	.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	40,000.00	30,527.20	.00	79,875.00
	Department 20 - Field Operations Totals	\$0.00	\$0.00	\$0.00	\$40,000.00	\$43,797.29	\$0.00	\$180,750.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
Department	24 - Underground Repair - Water							
4101	Regular Salaries - Wages	750,568.64	754,690.99	674,128.38	749,675.00	605,457.75	749,675.00	788,975.00
4102	Wages Overtime	41,662.81	40,830.14	69,459.82	45,000.00	64,569.49	45,000.00	45,000.00
4103	Wages Double Time	2,461.96	4,089.30	2,285.84	3,125.00	3,338.80	3,125.00	3,200.00
4201	Wages - Part Time	.00	.00	38,513.80	67,000.00	41,213.08	67,000.00	82,975.00
4202	Wages - Part Time Overtime	.00	.00	954.48	100.00	1,497.44	100.00	5,000.00
4301	FICA Taxes	60,507.23	60,674.05	56,881.94	66,175.00	52,906.32	66,175.00	70,775.00
4302	Dental Self Insured	20,037.00	15,351.04	14,041.95	17,100.00	14,547.20	17,100.00	17,100.00
4304	Vision	2,829.85	2,644.06	2,513.36	2,850.00	2,419.42	2,850.00	2,850.00
4305	Retirement Health Savings Account	11,960.57	11,175.21	10,622.81	12,000.00	11,345.69	12,000.00	13,450.00
4306	Workers Compensation	10,215.84	31,420.71	29,110.78	32,050.00	23,408.69	32,050.00	31,650.00
4308	Uniforms	3,321.07	3,149.73	2,955.02	3,000.00	2,510.42	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	1,300.00	.00	1,300.00
4310	ACWA Medical Insurance	220,723.03	216,810.18	218,768.54	264,175.00	215,819.80	264,175.00	254,550.00
4311	Life Insurance	1,990.30	1,858.87	1,766.33	2,000.00	1,695.86	2,000.00	2,000.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	3.00	25.00	.00	25.00	.00
4314	Long Term Disability - Union	2,298.12	2,038.20	1,935.03	2,050.00	1,839.66	2,050.00	2,050.00
4315	CalPERS Classic ER Contribution	115,339.95	91,887.40	81,412.79	90,850.00	46,950.98	90,850.00	83,225.00
4325	CalPERS PEPRER ER Contribution	3,373.14	5,709.07	8,533.90	10,600.00	10,911.17	10,600.00	18,400.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	15.02	.00	50.00
4405	Contractual Services	51,568.28	66,739.53	.00	.00	1,240.71	.00	.00
4520	Miscellaneous Liability Claims	700.00	241.77	319.68	3,000.00	.00	3,000.00	3,000.00
4610	Gasoline Expense	13,362.58	13,423.36	13,794.24	14,000.00	11,240.94	14,000.00	14,000.00
4620	Diesel	42,351.06	21,170.37	39,163.43	25,000.00	16,479.96	25,000.00	25,000.00
4820	Office Supplies	1,869.86	1,313.51	1,398.23	1,000.00	1,314.71	1,000.00	1,000.00
5020	Equipment Rental- Lease	.00	.00	558.23	500.00	.00	500.00	500.00
6012	Mobile Equipment	.00	92.50	.00	500.00	.00	500.00	500.00
6027	Office Equipment Repair	.00	.00	.00	200.00	.00	200.00	200.00
6030	Service Contracts	667.91	300.00	725.00	500.00	.00	500.00	500.00
6043	Caltrans - City - County - Improvements	.00	74,292.00	3,614.78	50,000.00	37,083.26	46,000.00	46,000.00
6052	Pipe - Covers & Manholes	492,664.45	448,462.57	435,593.49	350,000.00	420,932.83	425,000.00	350,000.00
6056	Radio Repairs - Replacement	269.65	333.34	.00	1,000.00	.00	1,000.00	1,000.00
6071	Shop Supplies	6,673.22	6,252.44	7,985.37	8,500.00	6,171.09	8,500.00	8,500.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
Department	24 - Underground Repair - Water							
6073	Small Tools	7,492.72	13,066.08	5,944.86	10,500.00	9,530.81	10,500.00	18,500.00
6075	Safety Equipment - Physicals	6,620.32	5,608.92	9,138.02	5,000.00	8,869.84	5,000.00	5,000.00
6083	Standby Accomodations	4,349.14	3,426.70	1,118.74	3,000.00	823.44	3,000.00	3,000.00
6200	Travel - Meetings - Education	9,579.00	8,663.96	10,750.82	7,000.00	15,636.21	7,000.00	7,000.00
6250	Dues - Memberships - Certification	1,587.00	2,029.91	2,659.00	2,000.00	1,953.25	2,000.00	2,000.00
6310	Telephone	.00	492.08	1,534.65	1,500.00	1,861.80	1,500.00	3,500.00
6360	Propane	20.17	66.89	11.63	300.00	.00	300.00	300.00
6520	Supplies	23.49	30.37	153.10	500.00	215.50	500.00	500.00
6648	Construction & Excavation Permit	30,085.07	53,212.00	33,173.00	40,000.00	.00	30,000.00	30,000.00
8541	Replace Line Locator	.00	.00	.00	.00	.00	5,000.00	.00
8542	Replace Line Locator	.00	.00	.00	.00	.00	5,000.00	.00
8741	Vehicle 34 Mounted Hydr Unit/Air Comp	.00	.00	.00	.00	.00	8,000.00	.00
8840	Replace Vacuum Vehicle 77	.00	.00	.00	18,000.00	.00	18,000.00	.00
8841	New Vacuum Vehicle 61	.00	.00	.00	15,000.00	.00	.00	.00
8905	Waterline - In House Upsizing	.00	.00	.00	100,000.00	3,313.30	75,000.00	100,000.00
8940	New Vacuum Truck 61	.00	.00	.00	.00	.00	.00	18,000.00
8941	Truck 25 Hydraulic Unit/Air Compressor	.00	.00	.00	.00	.00	.00	8,000.00
Department	24 - Underground Repair - Water Totals	\$1,917,173.43	\$1,961,547.25	\$1,781,524.04	\$2,024,775.00	\$1,638,414.44	\$2,063,775.00	\$2,071,550.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20	Water Fund							
	Department 26							
	Pumps							
4101	Regular Salaries - Wages	447,475.23	461,603.47	454,898.86	487,825.00	360,245.81	487,825.00	529,250.00
4102	Wages Overtime	13,978.77	16,784.78	26,272.39	12,000.00	20,070.42	12,000.00	12,000.00
4103	Wages Double Time	5,068.81	4,944.17	5,276.07	5,000.00	4,568.81	5,000.00	4,525.00
4201	Wages - Part Time	.00	.00	.00	13,975.00	8,094.83	13,975.00	16,675.00
4202	Wages - Part Time Overtime	.00	.00	.00	25.00	.00	25.00	.00
4301	FICA Taxes	36,848.40	37,573.25	40,281.61	39,625.00	38,138.54	39,625.00	43,025.00
4302	Dental Self Insured	11,031.63	8,955.27	8,477.36	9,400.00	8,881.90	9,400.00	10,250.00
4304	Vision	1,558.79	1,546.18	1,492.30	1,575.00	1,477.16	1,575.00	1,725.00
4305	Retirement Health Savings Account	6,588.67	5,534.86	6,307.38	6,600.00	6,940.60	6,600.00	8,075.00
4306	Workers Compensation	7,077.15	23,698.40	20,153.16	16,300.00	16,148.13	16,300.00	22,000.00
4308	Uniforms	3,064.41	3,145.79	3,058.68	3,000.00	334.90	3,000.00	3,000.00
4309	Health Savings Account - ER Portion	.00	.00	1,199.17	1,200.00	3,046.24	1,200.00	3,050.00
4310	ACWA Medical Insurance	100,586.21	103,871.81	116,604.36	130,625.00	120,949.91	130,625.00	141,750.00
4311	Life Insurance	1,097.01	1,087.97	1,055.40	1,125.00	1,040.65	1,125.00	1,200.00
4313	AFLAC Administrative fee - ER Portion	17.95	20.65	34.34	25.00	14.22	25.00	.00
4314	Long Term Disability - Union	1,223.60	1,214.40	1,204.82	1,225.00	2,354.66	1,225.00	1,325.00
4315	CalPERS Classic ER Contribution	78,303.85	71,774.80	67,403.84	71,450.00	38,084.35	71,450.00	75,125.00
4325	CalPERS PEPRER Contribution	.00	.00	1,864.09	2,400.00	3,728.49	2,400.00	5,325.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	7.80	25.00	29.57	25.00	50.00
4405	Contractual Services	.00	.00	.00	.00	402.60	402.00	.00
4610	Gasoline Expense	9,025.30	7,923.96	8,346.18	9,450.00	6,814.59	9,450.00	9,500.00
4620	Diesel	7,641.09	878.57	9,357.37	4,500.00	2,882.93	4,500.00	4,500.00
4630	Oil & Lubricants	.00	.00	.00	550.00	441.90	550.00	550.00
4755	Hypochlorite	21,499.78	19,161.16	20,470.02	26,000.00	15,231.80	22,000.00	22,000.00
4820	Office Supplies	578.92	958.55	1,260.41	700.00	651.71	700.00	700.00
5010	Land and Buildings	25,032.77	6,065.40	7,933.90	6,000.00	6,065.40	6,000.00	6,000.00
6012	Mobile Equipment	34.00	117.98	699.37	150.00	97.38	150.00	150.00
6041	Buildings	2,035.94	2,983.78	546.96	3,600.00	3,068.43	3,600.00	3,600.00
6042	Grounds & Maintenance	1,038.38	1,089.39	987.69	1,450.00	1,657.06	1,450.00	1,450.00
6050	Wells	15,110.48	18,054.75	1,631.48	24,000.00	10,923.49	15,000.00	15,000.00
6051	Pump Stations	26,669.43	13,260.06	15,049.37	17,100.00	13,951.47	17,100.00	17,100.00
6054	Repair - Maintenance Water Tanks	21,424.85	14,265.60	8,866.37	23,000.00	8,100.72	23,000.00	15,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 26 - Pumps							
6056	Radio Repairs - Replacement	148.17	86.10	.00	275.00	534.44	600.00	275.00
6071	Shop Supplies	3,380.55	4,399.09	5,530.94	4,050.00	7,751.80	4,050.00	4,050.00
6073	Small Tools	3,666.84	8,087.70	3,103.23	4,050.00	4,730.67	4,050.00	4,050.00
6075	Safety Equipment - Physicals	1,280.62	6,650.77	4,413.27	5,000.00	6,677.58	5,000.00	5,000.00
6083	Standby Accomodations	1,795.19	1,931.37	2,901.91	2,400.00	5,622.04	6,000.00	6,000.00
6200	Travel - Meetings - Education	2,998.65	3,201.51	4,516.37	3,000.00	4,019.62	2,500.00	2,500.00
6250	Dues - Memberships - Certification	2,197.49	1,873.20	2,283.12	1,100.00	1,400.00	2,000.00	2,000.00
6310	Telephone	1,008.95	789.18	1,144.76	700.00	1,353.10	1,200.00	1,500.00
6520	Supplies	33.51	11.00	239.46	325.00	299.74	325.00	325.00
6650	Regulatory Operating Permits	40,767.82	44,168.86	63,294.02	35,000.00	10,916.34	35,000.00	.00
7017	So Upper Truckee Well #3 Repair	.00	26,563.00	.00	.00	.00	.00	.00
7515	Tank Mixer - Portable	5,366.40	.00	.00	.00	.00	.00	.00
8543	Tank Mixer - Stateline #1	5,378.40	.00	.00	.00	.00	.00	.00
8842	David Lane Pump #1 Rebuild	.00	.00	.00	5,000.00	.00	5,000.00	.00
8843	David Lane Pump #2 Rebuild	.00	.00	.00	5,000.00	7.52	5,000.00	.00
8844	David Lane Pump #3 Rebuild	.00	.00	.00	5,000.00	.00	5,000.00	.00
8858	Airport Booster Waterline/Check Valve	.00	.00	.00	10,000.00	.00	.00	.00
8942	Pump/Motor Rebuild TBD	.00	.00	.00	.00	.00	.00	10,000.00
	Department 26 - Pumps Totals	\$912,034.01	\$924,276.78	\$918,167.83	\$1,000,800.00	\$747,751.52	\$983,027.00	\$1,009,600.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 28 - Equipment Repair								
4101	Regular Salaries - Wages	96,421.17	115,399.67	110,800.77	119,375.00	100,071.84	119,375.00	127,250.00
4102	Wages Overtime	7,880.52	5,202.91	6,149.97	6,000.00	6,826.93	6,000.00	6,500.00
4103	Wages Double Time	1,404.42	792.00	576.00	500.00	720.04	500.00	500.00
4301	FICA Taxes	8,082.46	9,330.97	9,373.81	9,650.00	8,657.38	9,650.00	10,275.00
4302	Dental Self Insured	2,493.58	2,455.97	2,139.53	2,575.00	2,337.59	2,575.00	2,575.00
4304	Vision	352.63	424.06	381.58	450.00	388.78	450.00	450.00
4305	Retirement Health Savings Account	1,490.50	1,792.02	1,612.97	1,800.00	1,822.41	1,800.00	2,025.00
4306	Workers Compensation	1,606.72	5,659.91	4,893.17	5,500.00	4,096.92	5,500.00	5,100.00
4308	Uniforms	333.04	348.07	419.77	450.00	116.60	450.00	450.00
4310	ACWA Medical Insurance	28,743.92	36,549.28	36,257.97	39,800.00	37,732.74	39,800.00	37,675.00
4311	Life Insurance	249.52	300.03	268.18	325.00	269.57	325.00	300.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	25.00	.00	25.00	.00
4314	Long Term Disability - Union	263.79	309.84	304.34	325.00	574.51	325.00	325.00
4315	CalPERS Classic ER Contribution	15,012.43	13,833.77	14,478.14	14,950.00	9,021.11	14,950.00	16,100.00
4325	CalPERS PEPRA ER Contribution	722.25	1,627.03	1,187.98	1,725.00	1,478.90	1,725.00	2,025.00
4610	Gasoline Expense	781.52	1,217.97	1,385.83	1,000.00	1,042.62	1,000.00	1,000.00
4620	Diesel	924.25	356.46	2,007.94	1,000.00	597.84	1,000.00	1,000.00
4630	Oil & Lubricants	2,845.56	3,242.18	4,289.01	4,500.00	2,553.52	4,500.00	4,500.00
4820	Office Supplies	155.95	108.64	139.03	800.00	147.02	800.00	800.00
6011	Automotive	39,673.63	46,958.99	47,495.66	33,800.00	45,757.84	47,000.00	33,800.00
6012	Mobile Equipment	.00	21.86	.00	250.00	.00	250.00	250.00
6013	Generators	2,373.00	2,053.43	5,169.94	2,500.00	6,859.62	2,500.00	2,500.00
6030	Service Contracts	9,892.49	4,129.08	9,461.34	9,500.00	5,500.52	9,500.00	9,500.00
6071	Shop Supplies	3,734.02	3,286.82	3,976.18	3,000.00	5,277.64	4,000.00	3,000.00
6073	Small Tools	747.29	1,634.57	481.27	1,500.00	1,043.67	1,500.00	1,500.00
6075	Safety Equipment - Physicals	337.68	270.97	708.43	600.00	229.57	600.00	600.00
6200	Travel - Meetings - Education	900.83	1,177.43	280.92	2,000.00	3,268.65	2,000.00	2,000.00
6250	Dues - Memberships - Certification	135.50	221.00	.00	200.00	48.24	200.00	200.00
6520	Supplies	.00	100.00	.00	300.00	.00	300.00	300.00
7514	Utility Box Truck 77	11,797.92	.00	.00	.00	.00	.00	.00
7532	Scanner - Equipment Repair	.00	.00	8,478.00	.00	.00	.00	.00
8549	Replace Vehicle 24	.00	363,618.79	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
	Department 28 - Equipment Repair							
8551	Replace Vehicle 41	23,032.48	.00	.00	.00	.00	.00	.00
8552	Replace Vehicle 13	22,808.02	.00	.00	.00	.00	.00	.00
8553	Replace Vehicle 15	2,181.47	24,379.56	.00	.00	.00	.00	.00
8588	Equipment Repair Inventory Storeroom	5,799.90	.00	.00	.00	.00	.00	.00
8750	Replace Vehicle 34	.00	.00	.00	.00	60,204.98	60,000.00	.00
8751	Replace Vehicle 55	.00	.00	.00	.00	.00	250,000.00	.00
8752	Replace Vehicle 39	.00	.00	35,234.51	.00	.00	.00	.00
8774	Replace Engine/Transmission	.00	.00	.00	.00	.00	6,000.00	.00
8850	Replace Vehicle 57	.00	.00	.00	395,000.00	385,229.35	395,000.00	.00
8851	Replace Vehicle 82	.00	.00	.00	35,000.00	.00	35,000.00	.00
8900	Replace Engine/Transmission	.00	.00	.00	.00	.00	.00	7,000.00
8950	Replace Vehicle 25	.00	.00	.00	.00	.00	.00	70,000.00
8951	Replace Vehicle 8	.00	.00	.00	.00	.00	.00	300,000.00
8952	Replace Vehicle 31	.00	.00	.00	.00	.00	.00	45,000.00
8953	Replace Vehicle 33	.00	.00	.00	.00	.00	.00	60,000.00
	Department 28 - Equipment Repair Totals	\$293,178.46	\$646,803.28	\$307,952.24	\$694,400.00	\$691,876.40	\$1,024,600.00	\$754,500.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 30 - Engineering								
4101	Regular Salaries - Wages	693,727.98	733,799.32	865,095.78	829,200.00	774,933.45	829,200.00	788,850.00
4102	Wages Overtime	38,393.77	28,220.19	22,411.63	30,000.00	34,305.15	30,000.00	30,500.00
4103	Wages Double Time	.00	.00	.00	25.00	168.00	25.00	1,000.00
4201	Wages - Part Time	622.62	3,191.42	612.90	1,750.00	165.38	1,750.00	.00
4202	Wages - Part Time Overtime	.00	3.38	.00	.00	.00	.00	.00
4301	FICA Taxes	46,208.58	52,628.86	55,940.43	61,500.00	58,822.53	61,500.00	57,700.00
4302	Dental Self Insured	12,128.62	10,238.83	12,076.15	11,950.00	11,854.75	11,950.00	11,100.00
4304	Vision	1,741.67	1,765.66	2,120.54	2,000.00	1,971.74	2,000.00	1,850.00
4305	Retirement Health Savings Account	9,588.01	10,080.25	12,161.17	11,275.00	12,522.03	11,275.00	11,975.00
4306	Workers Compensation	1,548.75	7,447.84	6,588.34	3,825.00	3,699.74	3,825.00	2,800.00
4308	Uniforms	281.62	410.23	474.64	150.00	(26.95)	150.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	6,188.11	5,750.00	11,302.23	5,750.00	10,850.00
4310	ACWA Medical Insurance	126,533.30	131,209.12	160,832.27	157,425.00	151,867.22	157,425.00	140,200.00
4311	Life Insurance	1,684.12	1,808.11	2,243.07	2,000.00	2,132.33	2,000.00	2,000.00
4312	Long Term Disability - Management	2,482.33	3,209.13	3,377.12	3,250.00	6,082.37	3,250.00	2,925.00
4313	AFLAC Administrative fee - ER Portion	114.65	109.02	82.85	100.00	21.02	100.00	.00
4314	Long Term Disability - Union	653.20	744.12	824.76	775.00	1,619.20	775.00	775.00
4315	CalPERS Classic ER Contribution	109,061.06	103,114.29	110,458.29	91,400.00	64,773.49	91,400.00	92,825.00
4325	CalPERS PEPRRA ER Contribution	2,007.17	2,747.29	10,531.15	11,500.00	11,104.83	11,500.00	15,625.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	43.06	100.00	110.76	100.00	150.00
4405	Contractual Services	330,089.45	473,090.53	363,114.40	392,000.00	171,793.60	392,000.00	793,000.00
4420	Mapping	.00	133.06	675.35	2,500.00	.00	2,500.00	2,500.00
4475	Legal-Special Projects	56,367.72	76,172.77	205,238.45	10,000.00	139,628.50	50,000.00	50,000.00
4480	Legal-Regular	585.00	2,716.92	8,172.55	3,000.00	2,287.50	3,000.00	3,000.00
4610	Gasoline Expense	5,169.09	5,596.11	4,803.90	5,300.00	3,368.53	5,300.00	5,300.00
4810	Postage Expenses	79.34	33.21	45.35	175.00	.00	175.00	175.00
4820	Office Supplies	24,932.50	7,788.04	7,479.87	8,050.00	5,941.76	8,050.00	6,050.00
4830	Subscription Expense	41.50	.00	37.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	263.35	260.16	436.31	125.00	424.51	125.00	125.00
6027	Office Equipment Repair	162.84	954.24	608.12	1,000.00	70.27	1,000.00	1,000.00
6030	Service Contracts	495.95	2,198.14	2,428.67	1,100.00	2,164.62	1,100.00	1,100.00
6042	Grounds & Maintenance	.00	6.00	81.74	100.00	.00	100.00	100.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 30 - Engineering								
6050	Wells	.00	11,023.00	58,221.30	60,000.00	108,739.83	35,000.00	120,000.00
6071	Shop Supplies	1,206.89	813.68	2,980.14	500.00	905.06	500.00	500.00
6075	Safety Equipment - Physicals	745.91	1,558.57	1,603.14	1,500.00	928.32	1,500.00	1,500.00
6200	Travel - Meetings - Education	12,574.12	18,080.04	18,869.54	15,000.00	20,186.68	15,000.00	17,000.00
6250	Dues - Memberships - Certification	1,328.50	1,563.00	970.50	1,800.00	10,653.50	1,800.00	1,800.00
6310	Telephone	179.50	196.48	502.57	500.00	1,549.33	1,600.00	2,500.00
6520	Supplies	195.91	122.29	201.78	625.00	432.85	625.00	625.00
6650	Regulatory Operating Permits	(15,536.76)	26,052.90	27,497.68	.00	(19,929.10)	40,000.00	3,475.00
7001	Waterline - Aloha	.00	27,424.21	290.87	.00	.00	.00	.00
7003	Waterline - Pioneer Trail	197,906.55	.00	.00	.00	.00	.00	.00
7005	Keller Booster Station Rehab	.00	.00	.00	75,000.00	.00	75,000.00	75,000.00
7011	Replace Waterline - Saddle/Keller	1,303,062.29	1,994.50	.00	.00	.00	.00	.00
7012	Well Treatment - Glenwood	5,553.93	.00	.00	.00	.00	.00	.00
7013	2014 Meters Project	2,090,071.88	829,968.10	.00	.00	.00	.00	.00
7019	Waterline - Ponderosa	.00	20,516.56	12,554.98	600,000.00	1,064,655.39	1,187,445.00	175,000.00
7020	Waterline - Marlette	.00	18,454.21	.00	750,000.00	49,568.51	750,000.00	500,000.00
7021	Upper Montgomery Water System Improvements	.00	.00	.00	100,000.00	.00	.00	100,000.00
7022	Keller Heavenly Water System Improvement	.00	55,489.45	154,162.69	700,000.00	138,539.42	895,837.00	700,000.00
7028	Automated Meter Infrastructure	.00	.00	.00	50,000.00	400,663.78	406,061.00	.00
7029	2017 4" Hydrants	.00	.00	115,822.10	.00	.00	.00	.00
7038	PRV Instrumentation Project	.00	.00	.00	.00	63,813.89	14,241.00	.00
7045	Sierra Blvd City Meter Install	.00	.00	.00	.00	369.33	.00	.00
8264	Bijou Erosion Control	16,083.49	.00	.00	.00	.00	.00	.00
8306	Waterline - State Streets	2,345,839.36	.00	.00	.00	.00	.00	.00
8359	Erosion Control Projects	62,993.18	.00	.00	50,000.00	.00	.00	.00
8452	Pipeline Evaluations	36,080.98	.00	.00	.00	.00	.00	.00
8539	Replace Large Water Meters	15,454.05	154,904.00	62,643.39	.00	74.00	107,090.00	.00
8560	Fire Hydrants - 6" Lines	4,610.86	734,481.72	242,645.29	.00	.00	140,355.00	.00
8660	Meter Phase 2	.00	1,085,942.15	1,052,933.65	.00	.00	.00	.00
8661	Paving - Christmas Valley Tank	.00	.00	.00	45,000.00	.00	45,000.00	45,000.00
8662	Erosion Control Sierra Tract	.00	98,235.85	6,645.46	.00	.00	.00	.00
8664	David Ln Booster Stn	.00	.00	.00	75,000.00	.00	75,000.00	75,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 30 - Engineering							
8745	BMP Projects	335.79	95.94	.00	10,000.00	.00	.00	.00
8759	CalTrans Relocates	.00	.00	.00	30,000.00	.00	.00	.00
8760	Meters Phase 3	.00	49,223.28	235,965.97	2,720,000.00	3,120,844.40	3,984,034.00	.00
8761	Hydrants 4" Lines	.00	95,386.26	290,308.56	.00	.00	.00	.00
8762	H St Zone Improvements	.00	.00	.00	100,000.00	.00	100,000.00	100,000.00
8763	SCADA Upgrades	.00	.00	.00	100,000.00	40,097.39	100,000.00	100,000.00
8770	Replace Copier	.00	.00	13,770.00	.00	.00	.00	.00
8771	Replace Software - Hydrology	.00	.00	5,842.50	.00	.00	.00	.00
8859	Meters Phase 4	.00	.00	.00	1,500,000.00	942,738.28	1,500,000.00	2,720,000.00
8860	2017 Hydrants	.00	.00	10,540.50	550,000.00	776,801.24	789,459.00	.00
8861	2018 Hydrants Project	.00	.00	.00	250,000.00	3,772.46	250,000.00	250,000.00
8862	Flagpole Tank Rehab	.00	.00	28,262.23	200,000.00	221,748.21	371,738.00	.00
8926	Sierra Blvd Water System Improvements	.00	.00	.00	.00	.00	.00	400,000.00
8927	2019 Hydrant Project	.00	.00	.00	.00	.00	.00	500,000.00
8928	Pine Walley Rd Prv	.00	.00	.00	.00	.00	.00	75,000.00
8929	Meters Phase 5	.00	.00	.00	.00	.00	.00	1,500,000.00
8930	Heavenly Tank Rehabilitation	.00	.00	.00	.00	.00	.00	150,000.00
8931	Water System Upgrade (TBD)	.00	.00	.00	.00	.00	.00	500,000.00
	Department 30 - Engineering Totals	\$7,543,650.62	\$4,891,202.43	\$4,208,418.81	\$9,632,350.00	\$8,420,261.33	\$12,574,710.00	\$10,146,450.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20	Water Fund							
	Department 32							
	Laboratory							
4101	Regular Salaries - Wages	231,261.15	219,099.19	240,078.22	249,850.00	218,320.47	249,850.00	255,925.00
4102	Wages Overtime	3,803.35	2,858.58	3,605.21	4,000.00	5,093.70	4,000.00	4,000.00
4103	Wages Double Time	2,647.09	2,580.90	2,697.75	3,000.00	2,366.72	3,000.00	3,000.00
4201	Wages - Part Time	7,890.20	8,243.29	4,349.65	5,000.00	3,806.46	5,000.00	8,000.00
4202	Wages - Part Time Overtime	87.47	79.53	69.33	100.00	31.59	100.00	50.00
4203	Wages - Part Time Double Time	154.68	194.54	83.18	100.00	85.58	100.00	200.00
4301	FICA Taxes	17,796.74	17,164.61	18,550.01	20,050.00	21,627.14	20,050.00	20,750.00
4302	Dental Self Insured	5,015.44	3,643.55	3,931.17	4,275.00	3,908.77	4,275.00	4,275.00
4304	Vision	708.48	639.44	696.42	725.00	650.05	725.00	725.00
4305	Retirement Health Savings Account	3,244.44	2,976.90	3,231.19	3,300.00	3,362.57	3,300.00	3,725.00
4306	Workers Compensation	3,087.96	8,742.80	8,552.97	6,375.00	6,815.86	6,375.00	5,875.00
4308	Uniforms	637.62	657.22	665.54	600.00	(23.68)	600.00	675.00
4309	Health Savings Account - ER Portion	.00	.00	4,336.94	4,350.00	4,333.64	4,350.00	4,350.00
4310	ACWA Medical Insurance	45,413.79	40,821.18	43,817.31	41,425.00	38,118.54	41,425.00	43,250.00
4311	Life Insurance	553.35	512.09	560.03	575.00	522.80	575.00	575.00
4312	Long Term Disability - Management	392.52	406.14	414.27	425.00	775.73	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	53.80	45.11	17.95	50.00	.00	50.00	.00
4314	Long Term Disability - Union	441.60	386.40	377.20	450.00	809.60	450.00	450.00
4315	CalPERS Classic ER Contribution	40,451.74	34,422.03	38,626.66	40,600.00	24,379.93	40,600.00	43,750.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	35.27	75.00	64.78	75.00	75.00
4405	Contractual Services	3,258.31	.00	815.30	5,000.00	4,703.66	5,000.00	5,000.00
4610	Gasoline Expense	1,377.20	923.08	960.61	1,600.00	994.68	1,600.00	1,600.00
4760	Laboratory Supplies	31,685.21	26,082.10	28,949.95	29,200.00	22,783.94	29,200.00	29,200.00
4790	Other Supplies	760.19	771.58	1,478.17	1,000.00	748.96	1,000.00	1,000.00
4810	Postage Expenses	1,075.50	844.83	608.57	750.00	1,784.88	1,200.00	750.00
4820	Office Supplies	1,822.07	1,172.35	1,545.76	2,000.00	1,066.00	2,000.00	2,000.00
6025	Laboratory Equipment	4,271.32	7,226.68	1,155.04	11,500.00	2,415.16	11,500.00	6,500.00
6030	Service Contracts	8,959.59	4,553.57	4,307.90	9,700.00	3,031.02	4,500.00	4,500.00
6041	Buildings	.00	.00	.00	500.00	.00	500.00	500.00
6042	Grounds & Maintenance	144.12	15.11	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	150.00	.00	150.00	150.00
6075	Safety Equipment - Physicals	833.96	1,193.50	977.90	800.00	598.08	800.00	800.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
	Department 32 - Laboratory							
6110	Monitoring	44,946.44	25,825.90	22,153.50	31,000.00	21,084.00	31,000.00	55,000.00
6200	Travel - Meetings - Education	3,534.87	523.35	1,295.93	5,000.00	3,463.81	5,000.00	9,000.00
6250	Dues - Memberships - Certification	914.50	164.50	320.00	900.00	569.50	900.00	900.00
6520	Supplies	.00	.00	.00	100.00	27.10	100.00	100.00
6650	Regulatory Operating Permits	1,857.50	2,799.00	3,498.00	4,000.00	2,684.50	4,000.00	4,000.00
8455	Lab Design Evaluation	.00	.00	.00	.00	.00	35,000.00	.00
8555	Replace Small Autoclave	.00	.00	9,166.45	.00	.00	.00	.00
8754	Replace Deionizer	.00	.00	5,481.06	.00	.00	.00	.00
8755	Replace Lab pH Meter	.00	.00	.00	.00	2,419.81	5,000.00	.00
8954	QED Well Wizzard Sampler Controller	.00	.00	.00	.00	.00	.00	5,000.00
	Department 32 - Laboratory Totals	\$469,082.20	\$415,569.05	\$457,410.41	\$488,625.00	\$403,425.35	\$523,875.00	\$526,175.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 40 - Administration							
4101	Regular Salaries - Wages	192,142.07	194,570.86	198,394.89	198,575.00	186,683.56	198,575.00	207,825.00
4102	Wages Overtime	.00	27.08	.00	25.00	2.28	25.00	25.00
4301	FICA Taxes	10,448.54	11,675.86	11,182.36	12,100.00	10,821.65	12,100.00	12,675.00
4302	Dental Self Insured	3,020.10	2,439.09	2,415.58	2,575.00	2,350.14	2,575.00	2,575.00
4304	Vision	426.96	421.74	427.00	450.00	390.91	450.00	450.00
4305	Retirement Health Savings Account	2,813.04	2,626.11	2,984.22	3,000.00	3,155.41	3,000.00	3,500.00
4306	Workers Compensation	618.14	1,194.62	1,176.80	750.00	776.05	750.00	750.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	655.14	.00	650.00
4310	ACWA Medical Insurance	32,298.78	29,688.29	28,613.72	30,600.00	27,775.13	30,600.00	30,850.00
4311	Life Insurance	499.25	513.91	537.09	525.00	524.22	525.00	575.00
4312	Long Term Disability - Management	1,019.82	1,062.75	1,091.85	1,100.00	2,069.20	1,100.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	17.56	18.58	17.74	25.00	22.44	25.00	.00
4314	Long Term Disability - Union	105.96	89.28	90.99	100.00	182.70	100.00	100.00
4315	CalPERS Classic ER Contribution	24,255.68	22,075.27	22,830.14	23,800.00	14,129.84	23,800.00	25,900.00
4325	CalPERS PEPRRA ER Contribution	2,821.49	3,146.67	3,418.59	3,575.00	3,309.90	3,575.00	4,050.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	7.45	.00	25.00
4405	Contractual Services	276.77	3,368.75	.00	500.00	.00	500.00	500.00
4480	Legal-Regular	25.50	3,881.50	.00	250.00	931.50	250.00	250.00
4610	Gasoline Expense	1,034.04	924.65	928.39	1,300.00	731.00	1,100.00	1,100.00
4820	Office Supplies	754.57	1,565.24	990.72	2,000.00	840.49	1,800.00	1,800.00
4830	Subscription Expense	71.50	71.50	.00	150.00	.00	150.00	150.00
4920	Printing	62.23	.00	97.95	100.00	.00	100.00	100.00
6030	Service Contracts	527.55	425.36	407.82	650.00	590.32	650.00	650.00
6075	Safety Equipment - Physicals	.00	64.21	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,904.08	3,162.38	5,373.65	4,900.00	3,339.34	4,900.00	4,900.00
6250	Dues - Memberships - Certification	751.50	320.00	331.50	750.00	403.50	500.00	500.00
6520	Supplies	401.24	386.59	738.07	1,500.00	434.02	1,250.00	1,250.00
6621	Incentive & Recognition Program	3,453.29	2,585.84	4,222.18	3,500.00	4,206.07	3,500.00	4,500.00
	Department 40 - Administration Totals	\$283,749.66	\$286,306.13	\$286,271.25	\$292,900.00	\$264,332.26	\$292,000.00	\$306,875.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
Department	42 - Board of Directors							
4101	Regular Salaries - Wages	11,973.46	12,092.61	12,146.45	12,000.00	10,423.34	12,000.00	11,765.00
4301	FICA Taxes	919.77	927.57	932.17	925.00	810.73	925.00	925.00
4302	Dental Self Insured	3,828.30	4,182.30	4,356.00	4,275.00	3,912.15	4,275.00	4,275.00
4304	Vision	709.80	709.80	709.80	725.00	650.65	725.00	725.00
4306	Workers Compensation	22.13	147.33	134.83	125.00	109.44	125.00	125.00
4310	ACWA Medical Insurance	46,980.78	50,286.36	55,567.62	59,600.00	54,899.85	59,600.00	62,250.00
4311	Life Insurance	109.68	114.72	114.72	125.00	105.16	125.00	125.00
4315	CalPERS Classic ER Contribution	440.10	401.06	414.86	425.00	249.66	425.00	450.00
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	24,248.42	20,398.00	21,189.50	21,000.00	19,216.50	21,000.00	21,000.00
4820	Office Supplies	200.58	63.28	308.56	950.00	11.72	950.00	950.00
6200	Travel - Meetings - Education	8,581.11	7,034.82	7,812.26	10,000.00	5,671.00	10,000.00	10,000.00
6250	Dues - Memberships - Certification	35,823.50	37,059.50	43,430.50	43,500.00	41,192.00	43,500.00	45,000.00
6520	Supplies	.00	109.63	25.00	250.00	25.00	250.00	250.00
6610	Election Expense	6,157.01	.00	7,416.47	.00	.00	.00	6,200.00
8656	Replace Board Room AV Equipment	.00	.00	46,686.15	.00	3,827.29	3,314.00	.00
8920	Board Room Furniture	.00	.00	.00	.00	.00	.00	6,050.00
Department 42 - Board of Directors Totals		\$139,994.64	\$133,526.98	\$201,244.89	\$154,150.00	\$141,104.49	\$157,464.00	\$170,340.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 44 - Human Resources							
4101	Regular Salaries - Wages	90,843.21	97,145.71	82,701.88	105,100.00	93,826.76	105,100.00	114,325.00
4102	Wages Overtime	53.82	159.69	1,306.30	350.00	148.08	350.00	1,350.00
4201	Wages - Part Time	60.75	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	5,617.80	6,912.20	7,080.58	7,750.00	6,240.70	7,750.00	8,450.00
4302	Dental Self Insured	2,064.62	1,653.34	1,606.47	1,725.00	1,573.80	1,725.00	1,725.00
4304	Vision	293.90	285.38	284.00	300.00	261.75	300.00	300.00
4305	Retirement Health Savings Account	1,583.30	1,573.34	1,583.20	1,600.00	1,645.59	1,600.00	1,825.00
4306	Workers Compensation	115.49	419.29	439.41	500.00	344.49	500.00	475.00
4309	Health Savings Account - ER Portion	.00	.00	1,303.99	1,300.00	1,304.73	1,300.00	1,300.00
4310	ACWA Medical Insurance	23,646.84	21,458.82	22,565.74	23,150.00	21,449.48	23,150.00	24,175.00
4311	Life Insurance	282.67	284.21	295.55	300.00	285.22	300.00	300.00
4312	Long Term Disability - Management	438.15	451.08	460.14	475.00	861.60	475.00	475.00
4313	AFLAC Administrative fee - ER Portion	17.65	27.07	27.17	25.00	15.11	25.00	.00
4314	Long Term Disability - Union	92.07	105.69	109.86	125.00	202.40	125.00	125.00
4315	CalPERS Classic ER Contribution	14,972.60	15,803.77	17,144.60	17,275.00	10,332.99	17,275.00	19,775.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	8.71	25.00	16.31	25.00	25.00
4405	Contractual Services	24,385.79	3,400.84	12,245.44	13,200.00	23,223.74	28,175.00	19,450.00
4445	Personnel Legal	4,172.42	5,888.78	402.15	7,500.00	4,320.01	5,000.00	5,000.00
4810	Postage Expenses	62.42	21.59	13.36	75.00	.00	75.00	75.00
4820	Office Supplies	724.97	2,359.65	1,264.46	1,600.00	1,454.13	1,600.00	1,100.00
4830	Subscription Expense	628.45	135.15	.00	925.00	52.50	925.00	125.00
4920	Printing	141.59	176.90	70.21	225.00	.00	100.00	100.00
4930	Ads-Legal Notices	4,959.20	4,350.13	17,726.21	6,750.00	9,070.70	8,250.00	8,250.00
6030	Service Contracts	2,584.07	3,425.44	9,667.85	10,150.00	10,049.18	11,750.00	10,150.00
6075	Safety Equipment - Physicals	1,333.37	943.61	1,079.00	1,500.00	605.94	1,500.00	2,250.00
6079	Safety Programs	10,978.01	17,229.24	12,517.64	28,650.00	41,659.20	25,830.00	33,300.00
6200	Travel - Meetings - Education	3,251.33	1,506.60	2,450.65	3,750.00	4,827.72	3,750.00	3,750.00
6225	Staff Development	.00	16,934.49	17,491.91	5,000.00	7,695.41	5,000.00	10,750.00
6250	Dues - Memberships - Certification	457.50	559.00	286.00	900.00	736.00	900.00	900.00
6520	Supplies	25.02	39.56	22.28	150.00	48.87	150.00	150.00
6670	Personnel Expense	1,317.58	12,859.41	2,063.41	1,300.00	1,035.92	1,575.00	1,800.00
	Department 44 - Human Resources Totals	\$195,104.59	\$216,109.98	\$214,218.17	\$241,675.00	\$243,288.33	\$254,580.00	\$271,775.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 46 - District Information							
4405	Contractual Services	58,786.32	52,318.50	60,745.84	57,000.00	44,929.33	57,000.00	82,000.00
4810	Postage Expenses	4,632.60	3,706.72	.00	4,500.00	.00	4,500.00	4,500.00
4830	Subscription Expense	75.56	.00	63.95	100.00	131.47	100.00	100.00
4920	Printing	20,605.09	7,801.29	6,997.30	10,000.00	350.00	10,000.00	10,000.00
6200	Travel - Meetings - Education	2,542.84	.00	130.10	3,000.00	2,290.93	3,000.00	3,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	112.50	.00	.00
6520	Supplies	.00	4.75	.00	25.00	.00	25.00	25.00
6620	Public Relations Expense	33,135.00	44,649.74	33,331.85	25,000.00	27,614.94	25,000.00	25,000.00
	Department 46 - District Information Totals	\$119,777.41	\$108,481.00	\$101,269.04	\$99,625.00	\$75,429.17	\$99,625.00	\$124,625.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 50 - Finance							
4101	Regular Salaries - Wages	445,926.06	465,697.15	474,043.08	440,750.00	378,481.11	440,750.00	175,625.00
4102	Wages Overtime	47,960.60	52,269.58	50,425.24	33,850.00	55,243.26	33,850.00	31,500.00
4103	Wages Double Time	.00	758.74	.00	.00	.00	.00	.00
4201	Wages - Part Time	547.16	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	38,098.54	35,160.76	35,673.67	34,850.00	28,643.37	34,850.00	14,275.00
4302	Dental Self Insured	10,058.55	7,885.63	7,871.12	7,700.00	6,406.72	7,700.00	2,575.00
4304	Vision	1,443.17	1,359.30	1,382.94	1,300.00	1,065.50	1,300.00	425.00
4305	Retirement Health Savings Account	7,120.63	6,857.08	7,019.81	6,575.00	6,147.12	6,575.00	2,800.00
4306	Workers Compensation	830.54	2,148.32	2,267.36	2,025.00	1,547.02	2,025.00	675.00
4308	Uniforms	143.57	185.11	171.49	250.00	16.57	250.00	.00
4309	Health Savings Account - ER Portion	.00	.00	1,307.32	1,300.00	2,788.10	1,300.00	1,300.00
4310	ACWA Medical Insurance	108,653.17	107,922.14	115,259.26	113,500.00	93,091.74	113,500.00	31,575.00
4311	Life Insurance	1,217.78	1,208.22	1,268.71	1,175.00	1,028.58	1,175.00	475.00
4312	Long Term Disability - Management	1,296.81	1,349.25	1,385.07	1,375.00	2,316.54	1,375.00	600.00
4313	AFLAC Administrative fee - ER Portion	90.70	90.61	90.60	100.00	63.45	100.00	.00
4314	Long Term Disability - Union	680.01	655.92	661.86	675.00	1,067.20	675.00	225.00
4315	CalPERS Classic ER Contribution	79,070.97	72,311.38	77,256.42	72,575.00	41,471.20	72,575.00	30,400.00
4325	CalPERS PEPRA ER Contribution	(.04)	.00	.00	.00	.00	.00	.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	8.89	25.00	23.58	25.00	25.00
4405	Contractual Services	17,132.30	20,930.79	31,538.89	35,000.00	26,483.45	35,000.00	15,250.00
4440	Advisory	9,101.79	10,904.00	8,927.23	16,150.00	4,534.58	16,150.00	38,075.00
4470	Auditing	34,881.86	33,300.48	23,837.50	29,000.00	20,750.00	29,000.00	28,500.00
4475	Legal-Special Projects	.00	195.00	19,977.65	6,000.00	1,518.00	6,000.00	6,000.00
4480	Legal-Regular	2,274.50	1,195.25	1,169.25	2,500.00	561.75	2,500.00	2,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	250.00	.00
4620	Diesel	.00	.00	.00	.00	.00	50.00	.00
4810	Postage Expenses	65.82	59.28	69.26	100.00	43.61	100.00	50.00
4820	Office Supplies	2,108.64	4,463.21	3,337.72	4,850.00	2,733.40	4,000.00	2,500.00
4830	Subscription Expense	1,437.48	747.52	2,034.77	1,900.00	826.08	1,900.00	1,000.00
4920	Printing	1,565.66	1,103.47	1,211.82	1,100.00	586.70	1,200.00	700.00
4930	Ads-Legal Notices	772.04	584.44	559.34	900.00	549.48	900.00	800.00
6027	Office Equipment Repair	.00	.00	.00	75.00	.00	75.00	75.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 50 - Finance							
6030	Service Contracts	1,619.22	1,264.35	4,411.40	1,650.00	1,437.97	1,650.00	1,450.00
6072	Janitorial Supplies	.00	.00	.00	.00	.00	2,000.00	.00
6074	Janitorial Services	.00	.00	.00	.00	.00	19,500.00	.00
6075	Safety Equipment - Physicals	121.50	87.00	.00	300.00	1,070.00	300.00	100.00
6200	Travel - Meetings - Education	7,322.32	10,718.51	7,194.00	10,000.00	5,826.11	6,500.00	4,000.00
6230	Tuition & Reimbursement Program	.00	.00	134.12	.00	.00	.00	.00
6250	Dues - Memberships - Certification	2,364.50	2,364.50	2,364.50	2,400.00	14,809.50	14,900.00	14,900.00
6520	Supplies	310.79	215.37	207.57	500.00	217.89	500.00	350.00
6709	Loan Principal Payments	.00	.00	.00	.00	.00	753,250.00	.00
6710	Interest Expense	.00	.00	.00	.00	.00	175,525.00	.00
6730	Fiscal Agent Fees	.00	.00	.00	.00	.00	25,575.00	.00
	Department 50 - Finance Totals	\$824,216.64	\$843,992.36	\$883,067.86	\$830,450.00	\$701,349.58	\$1,814,850.00	\$408,225.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 52 - Accounting							
4101	Regular Salaries - Wages	.00	.00	.00	.00	25,056.69	.00	180,600.00
4102	Wages Overtime	.00	.00	.00	.00	705.51	.00	4,500.00
4301	FICA Taxes	.00	.00	.00	.00	2,130.46	.00	13,825.00
4302	Dental Self Insured	.00	.00	.00	.00	568.77	.00	3,425.00
4304	Vision	.00	.00	.00	.00	94.58	.00	575.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	507.30	.00	3,050.00
4306	Workers Compensation	.00	.00	.00	.00	109.61	.00	725.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	1,300.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	8,521.24	.00	46,700.00
4311	Life Insurance	.00	.00	.00	.00	82.47	.00	500.00
4312	Long Term Disability - Management	.00	.00	.00	.00	144.06	.00	425.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	6.02	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	.00	110.40	.00	350.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	3,224.75	.00	31,300.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	2.30	.00	25.00
4405	Contractual Services	.00	.00	.00	.00	4,111.97	.00	20,250.00
4440	Advisory	.00	.00	.00	.00	.00	.00	750.00
4810	Postage Expenses	.00	.00	.00	.00	.00	.00	25.00
4820	Office Supplies	.00	.00	.00	.00	434.43	.00	500.00
4830	Subscription Expense	.00	.00	.00	.00	.00	.00	725.00
4920	Printing	.00	.00	.00	.00	.00	.00	275.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	25.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	1,575.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	766.08	.00	4,500.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	.00	500.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	55.00	.00	150.00
6520	Supplies	.00	.00	.00	.00	(12.53)	.00	100.00
6709	Loan Principal Payments	1,099,222.60	608,372.11	622,260.52	753,250.00	776,838.57	.00	815,175.00
6710	Interest Expense	169,567.73	154,690.06	145,893.17	175,525.00	74,337.22	.00	138,000.00
6730	Fiscal Agent Fees	22,631.87	25,563.41	23,930.33	25,575.00	19,899.09	.00	24,350.00
	Department 52 - Accounting Totals	\$1,291,422.20	\$788,625.58	\$792,084.02	\$954,350.00	\$917,693.99	\$0.00	\$1,294,300.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
Department	54 - Purchasing							
4101	Regular Salaries - Wages	.00	.00	.00	.00	12,842.62	.00	94,775.00
4102	Wages Overtime	.00	.00	.00	.00	.00	.00	150.00
4301	FICA Taxes	.00	.00	.00	.00	1,037.89	.00	7,250.00
4302	Dental Self Insured	.00	.00	.00	.00	287.30	.00	1,725.00
4304	Vision	.00	.00	.00	.00	47.78	.00	300.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	273.10	.00	1,625.00
4306	Workers Compensation	.00	.00	.00	.00	53.44	.00	375.00
4308	Uniforms	.00	.00	.00	.00	(6.26)	.00	175.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	5,024.12	.00	30,300.00
4311	Life Insurance	.00	.00	.00	.00	47.02	.00	275.00
4312	Long Term Disability - Management	.00	.00	.00	.00	132.98	.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	6.06	.00	.00
4314	Long Term Disability - Union	.00	.00	.00	.00	36.80	.00	125.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,633.18	.00	16,350.00
4440	Advisory	.00	.00	.00	.00	.00	.00	500.00
4480	Legal-Regular	.00	.00	.00	.00	.00	.00	500.00
4610	Gasoline Expense	177.11	179.71	151.26	250.00	153.96	.00	250.00
4620	Diesel	.00	.00	80.34	50.00	.00	.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	.00	.00	25.00
4820	Office Supplies	.00	.00	.00	.00	112.70	.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	.00	.00	25.00
4920	Printing	.00	.00	.00	.00	.00	.00	200.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	100.00
6072	Janitorial Supplies	(85.05)	1,955.83	2,646.51	2,000.00	1,624.76	.00	2,700.00
6074	Janitorial Services	19,242.00	17,638.50	19,307.00	19,500.00	18,093.50	.00	19,700.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	.00	300.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	75.00
6520	Supplies	.00	.00	.00	.00	.00	.00	50.00
8872	Replace Carpet Admin Building	.00	.00	.00	34,000.00	.00	.00	.00
8972	Replace Carpet Admin Building	.00	.00	.00	.00	.00	.00	35,000.00
Department 54 - Purchasing Totals		\$19,334.06	\$19,774.04	\$22,185.11	\$55,800.00	\$41,400.95	\$0.00	\$214,400.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 56 - Information Technology							
4101	Regular Salaries - Wages	174,831.34	151,765.24	155,170.77	179,050.00	154,969.06	179,050.00	190,125.00
4102	Wages Overtime	2,107.12	1,493.93	2,239.60	1,000.00	5,200.85	1,000.00	2,400.00
4103	Wages Double Time	.00	89.58	83.03	100.00	.00	100.00	100.00
4301	FICA Taxes	13,863.16	11,498.59	11,222.67	13,800.00	11,861.55	13,800.00	14,725.00
4302	Dental Self Insured	4,011.01	2,836.13	2,685.18	3,425.00	3,075.91	3,425.00	3,425.00
4304	Vision	566.54	493.05	483.22	575.00	511.55	575.00	575.00
4305	Retirement Health Savings Account	2,624.10	2,235.68	2,238.45	2,600.00	2,637.83	2,600.00	3,000.00
4306	Workers Compensation	251.42	681.93	673.35	850.00	598.74	850.00	775.00
4309	Health Savings Account - ER Portion	.00	.00	1,842.99	1,850.00	1,845.90	1,850.00	1,850.00
4310	ACWA Medical Insurance	42,183.29	39,125.88	37,311.34	41,150.00	37,114.31	41,150.00	42,975.00
4311	Life Insurance	456.68	388.85	397.48	450.00	416.98	450.00	475.00
4312	Long Term Disability - Management	393.21	242.68	369.99	375.00	725.88	375.00	400.00
4313	AFLAC Administrative fee - ER Portion	46.34	27.12	17.94	25.00	15.06	25.00	.00
4314	Long Term Disability - Union	322.53	322.00	261.95	350.00	592.16	350.00	325.00
4315	CalPERS Classic ER Contribution	31,799.40	25,013.47	23,368.85	24,800.00	14,419.17	24,800.00	27,350.00
4325	CalPERS PEPRA ER Contribution	.00	.00	870.49	1,900.00	1,724.70	1,900.00	2,275.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	16.16	50.00	31.47	50.00	50.00
4405	Contractual Services	12,585.21	22,812.53	16,844.33	15,000.00	11,805.98	15,000.00	15,000.00
4810	Postage Expenses	57.88	25.37	16.31	75.00	.00	75.00	75.00
4820	Office Supplies	886.07	11,381.10	2,346.61	3,000.00	1,408.69	3,000.00	3,000.00
4830	Subscription Expense	147.61	368.83	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	21,132.36	30,068.99	39,859.11	47,000.00	20,007.32	47,000.00	32,000.00
4845	Computer Purchases	17,462.34	13,471.58	20,485.80	18,700.00	20,053.18	18,700.00	22,500.00
4920	Printing	.00	.00	.00	300.00	.00	300.00	300.00
6030	Service Contracts	75,156.00	83,178.33	97,954.85	102,225.00	94,145.53	102,225.00	102,225.00
6075	Safety Equipment - Physicals	.00	.00	78.64	200.00	.00	200.00	200.00
6200	Travel - Meetings - Education	11,669.94	9,103.33	10,480.38	10,650.00	9,722.99	10,650.00	10,650.00
6250	Dues - Memberships - Certification	460.00	534.94	600.01	450.00	412.50	600.00	600.00
6310	Telephone	247.92	311.45	586.55	300.00	1,927.92	650.00	650.00
6520	Supplies	145.68	79.03	44.58	250.00	8.67	250.00	250.00
7016	Data Storage Replacement	81,310.00	.00	.00	.00	.00	.00	.00
8468	Strategic Plan Update	5,815.00	.00	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 56 - Information Technology								
8665	Replace Backup DVR Server	.00	9,797.19	.00	.00	.00	.00	.00
8666	Replace Domain Controller	.00	8,749.42	.00	.00	.00	.00	.00
8667	Firewall Software/Upgrade	.00	13,077.68	.00	.00	.00	.00	.00
8668	Laserfiche Upgrade	.00	6,100.00	.00	.00	.00	.00	.00
8767	Strategic Plan Improvements/Update	.00	.00	19,745.25	.00	.00	.00	.00
8820	Network Equipment/Improvements	.00	.00	.00	5,000.00	9,756.31	9,756.00	.00
8829	Backup Power Water Reuse	.00	.00	.00	5,000.00	.00	4,835.00	.00
8865	Software Upgrades	.00	.00	.00	8,000.00	7,650.00	8,000.00	.00
8866	SQL License - Tyler New World	.00	.00	.00	7,000.00	.00	7,000.00	.00
8867	Wireless Controller/Apps	.00	.00	.00	10,000.00	.00	10,000.00	.00
8868	Replace SCADA Historian Server	.00	.00	.00	10,000.00	9,996.40	10,000.00	.00
8869	Backup Power Server Room	.00	.00	.00	6,000.00	4,951.64	6,000.00	.00
8965	Firewell Software/Upgrades	.00	.00	.00	.00	.00	.00	25,000.00
8966	Storage System (San) Additions	.00	.00	.00	.00	.00	.00	125,000.00
8967	Replace Fiber Wan Lower Shops	.00	.00	.00	.00	.00	.00	20,000.00
8968	Laserfiche Upgrade	.00	.00	.00	.00	.00	.00	15,000.00
8969	Core Switch Additions	.00	.00	.00	.00	.00	.00	10,000.00
8986	Replace Hydraulic Modeling Software	.00	.00	.00	.00	.00	.00	15,000.00
8987	Various Software Upgrades	.00	.00	.00	.00	.00	.00	8,000.00
Department 56 - Information Technology Totals		\$500,532.15	\$445,273.90	\$448,295.88	\$521,675.00	\$427,588.25	\$526,766.00	\$696,450.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 60 - Customer Service							
4101	Regular Salaries - Wages	395,074.37	413,141.20	471,268.36	489,825.00	425,309.96	489,825.00	230,150.00
4102	Wages Overtime	5,116.56	4,497.59	7,047.43	4,875.00	8,816.95	4,875.00	1,600.00
4301	FICA Taxes	30,727.23	33,623.57	37,188.88	37,850.00	32,203.38	37,850.00	17,725.00
4302	Dental Self Insured	10,381.20	9,019.38	10,967.30	11,100.00	9,935.91	11,100.00	5,125.00
4304	Vision	1,480.58	1,544.53	1,910.02	1,850.00	1,676.10	1,850.00	850.00
4305	Retirement Health Savings Account	6,511.07	6,798.87	8,360.84	8,100.00	8,067.29	8,100.00	4,400.00
4306	Workers Compensation	543.52	1,971.92	2,125.83	2,250.00	1,587.88	2,250.00	925.00
4308	Uniforms	850.15	892.30	1,024.98	800.00	352.78	800.00	.00
4309	Health Savings Account - ER Portion	.00	.00	3,688.42	3,700.00	7,399.49	3,700.00	3,150.00
4310	ACWA Medical Insurance	100,151.54	110,299.58	151,794.17	151,100.00	137,506.86	151,100.00	63,275.00
4311	Life Insurance	1,095.56	1,146.83	1,418.05	1,375.00	1,258.72	1,375.00	700.00
4312	Long Term Disability - Management	392.34	406.26	414.39	425.00	776.00	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.00	27.06	27.12	25.00	15.11	25.00	.00
4314	Long Term Disability - Union	982.49	995.23	1,122.30	1,300.00	1,926.73	1,300.00	500.00
4315	CalPERS Classic ER Contribution	69,943.42	61,469.38	59,909.29	48,475.00	35,208.22	48,475.00	29,525.00
4325	CalPERS PEPRA ER Contribution	388.71	2,769.59	8,751.84	12,000.00	7,363.38	12,000.00	4,075.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	33.88	75.00	73.41	75.00	50.00
4405	Contractual Services	62,051.32	44,961.60	260.00	500.00	.00	500.00	.00
4475	Legal-Special Projects	5,659.25	5,622.50	5,968.00	1,500.00	8,193.75	1,500.00	1,500.00
4476	Legal Litigation Confidential	.00	.00	.00	.00	33,401.10	50,000.00	50,000.00
4480	Legal-Regular	12,247.50	7,816.00	3,936.50	2,500.00	5,399.25	2,500.00	2,500.00
4520	Miscellaneous Liability Claims	12,895.46	9,146.11	1,857.31	5,000.00	365.00	5,000.00	1,000.00
4521	CSRMA Liability Claims	48,511.24	9,097.54	2,384.61	1,000.00	(18.50)	1,000.00	1,000.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	4,000.00	.00
4810	Postage Expenses	16,843.88	15,347.92	18,871.07	20,000.00	15,516.67	20,000.00	20,000.00
4820	Office Supplies	4,196.72	7,940.24	4,544.20	5,000.00	2,468.24	5,000.00	2,300.00
4920	Printing	5,512.02	9,885.89	5,434.39	6,600.00	5,340.63	6,600.00	7,150.00
4930	Ads-Legal Notices	537.48	1,031.15	483.97	1,000.00	.00	1,000.00	1,500.00
5020	Equipment Rental- Lease	794.23	1,299.55	1,036.87	1,300.00	790.23	1,300.00	1,050.00
6027	Office Equipment Repair	142.50	.00	75.00	100.00	.00	100.00	100.00
6030	Service Contracts	26,455.31	24,669.30	27,878.75	26,000.00	31,761.06	26,000.00	31,500.00
6045	Water Meters & Parts	.00	.00	.00	.00	.00	75,000.00	.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20	Water Fund							
	Department 60 - Customer Service							
6071	Shop Supplies	.00	.00	.00	.00	5.50	3,000.00	.00
6073	Small Tools	.00	.00	.00	.00	.00	4,825.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	200.00	500.00	200.00
6200	Travel - Meetings - Education	7,990.88	9,279.51	13,614.66	7,000.00	23,019.00	16,000.00	6,200.00
6250	Dues - Memberships - Certification	2,076.00	1,292.50	815.00	950.00	1,007.00	950.00	100.00
6310	Telephone	94.83	432.41	1,474.10	1,100.00	2,226.44	1,500.00	125.00
6520	Supplies	608.75	484.50	332.45	575.00	1,071.61	575.00	250.00
6640	Bad Debt Expense	9,000.00	9,000.00	9,000.00	9,000.00	7,500.00	9,000.00	9,000.00
6660	Water Conservation Expense	.00	.00	.00	.00	.00	160,000.00	.00
7539	Meter Tester	.00	.00	.00	.00	8,295.34	8,295.00	.00
	Department 60 - Customer Service Totals	\$839,274.11	\$805,910.01	\$865,019.98	\$864,250.00	\$826,020.49	\$1,179,270.00	\$497,950.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 62 - Inspections							
4101	Regular Salaries - Wages	.00	.00	.00	.00	22,635.08	.00	233,950.00
4102	Wages Overtime	.00	.00	.00	.00	970.08	.00	4,800.00
4201	Wages - Part Time	.00	.00	.00	.00	1,628.00	.00	.00
4301	FICA Taxes	.00	.00	.00	.00	2,226.88	.00	18,275.00
4302	Dental Self Insured	.00	.00	.00	.00	622.47	.00	5,125.00
4304	Vision	.00	.00	.00	.00	103.55	.00	850.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	490.06	.00	4,025.00
4306	Workers Compensation	.00	.00	.00	.00	155.88	.00	375.00
4308	Uniforms	.00	.00	.00	.00	76.74	.00	1,025.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	1,950.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	8,716.83	.00	69,725.00
4311	Life Insurance	.00	.00	.00	.00	72.52	.00	600.00
4314	Long Term Disability - Union	.00	.00	.00	.00	165.60	.00	675.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,564.83	.00	22,925.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	.00	1,025.00	.00	6,925.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	5.17	.00	50.00
4405	Contractual Services	.00	.00	.00	.00	.00	.00	24,000.00
4610	Gasoline Expense	4,143.38	2,846.20	3,324.72	4,000.00	2,574.82	.00	3,600.00
4820	Office Supplies	.00	.00	.00	.00	53.88	.00	1,900.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	875.00
6045	Water Meters & Parts	62,119.68	235,839.58	56,162.89	75,000.00	63,096.21	.00	71,125.00
6071	Shop Supplies	3,589.49	4,395.75	3,348.79	3,000.00	1,554.67	.00	3,000.00
6073	Small Tools	1,161.33	297.05	1,060.17	4,825.00	3,428.23	.00	500.00
6075	Safety Equipment - Physicals	1,169.34	733.00	703.99	500.00	827.44	.00	250.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	45.00	.00	7,800.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	950.00
6310	Telephone	.00	.00	.00	.00	.00	.00	2,675.00
6520	Supplies	.00	.00	.00	.00	.00	.00	50.00
8970	Replace Locating Equipment	.00	.00	.00	.00	.00	.00	5,000.00
	Department 62 - Inspections Totals	\$72,183.22	\$244,111.58	\$64,600.56	\$87,325.00	\$112,038.94	\$0.00	\$493,000.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund 20 - Water Fund								
Department 64 - Water Conservation								
4101	Regular Salaries - Wages	.00	.00	.00	.00	11,201.19	.00	40,825.00
4102	Wages Overtime	.00	.00	.00	.00	.00	.00	250.00
4301	FICA Taxes	.00	.00	.00	.00	876.39	.00	3,150.00
4302	Dental Self Insured	.00	.00	.00	.00	284.52	.00	850.00
4304	Vision	.00	.00	.00	.00	47.32	.00	150.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	224.00	.00	675.00
4306	Workers Compensation	.00	.00	.00	.00	47.93	.00	175.00
4309	Health Savings Account - ER Portion	.00	.00	.00	.00	.00	.00	1,200.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	3,984.16	.00	12,125.00
4311	Life Insurance	.00	.00	.00	.00	33.48	.00	100.00
4314	Long Term Disability - Union	.00	.00	.00	.00	36.80	.00	125.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	1,421.30	.00	7,150.00
4330	Health Savings Account Administrative fee - ER Portion	.00	.00	.00	.00	5.90	.00	25.00
4405	Contractual Services	.00	.00	.00	.00	3,594.05	.00	54,675.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	.00	400.00
4820	Office Supplies	.00	.00	.00	.00	112.70	.00	3,000.00
4920	Printing	.00	.00	.00	.00	.00	.00	1,675.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	.00	4,700.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	100.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	135.00	.00	5,000.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	2,875.00
6520	Supplies	.00	.00	.00	.00	(6.26)	.00	100.00
6660	Water Conservation Expense	149,332.15	172,020.19	226,284.70	160,000.00	84,940.82	.00	.00
6661	Toilet Rebate Program	.00	.00	.00	.00	150.00	.00	7,500.00
6662	Clothes Washer Rebate Program	.00	.00	.00	.00	.00	.00	7,500.00
6663	Turf Buy-Back Program	.00	.00	.00	.00	.00	.00	72,475.00
Department 64 - Water Conservation Totals		\$149,332.15	\$172,020.19	\$226,284.70	\$160,000.00	\$107,089.30	\$0.00	\$226,800.00



Expense Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 80 - Non Crew							
4510	Insurance Expense	170,847.09	105,429.47	100,944.96	140,000.00	87,242.66	121,000.00	121,000.00
4810	Postage Expenses	150.00	303.44	303.23	500.00	.00	500.00	500.00
5020	Equipment Rental- Lease	3,600.00	.00	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	72.70	1,500.00	4.50	1,500.00	1,500.00
6310	Telephone	10,584.56	10,822.98	10,641.08	11,000.00	15,874.82	11,000.00	11,000.00
6330	Electricity	655,882.22	715,829.96	677,054.15	790,000.00	590,276.54	712,000.00	734,000.00
6350	Natural Gas	10,591.13	19,310.27	20,482.62	11,000.00	17,860.93	20,000.00	20,000.00
6360	Propane	31.83	.00	.00	500.00	.00	500.00	500.00
6370	Refuse Disposal	3,181.20	2,303.52	2,891.05	3,000.00	2,202.30	3,000.00	3,000.00
6380	Other Utilities	6,437.84	6,824.48	7,229.28	5,800.00	7,658.00	6,800.00	6,800.00
6510	Miscellaneous Corrections	23.66	109,022.29	50.00	.00	163.82	.00	.00
6520	Supplies	69.63	132.55	50.07	200.00	114.20	200.00	200.00
6635	LAFCO Administrative Costs	10,028.27	11,567.41	12,849.95	14,000.00	11,291.42	11,300.00	13,000.00
6690	Low Income Rate Discount	28,145.63	30,075.55	31,927.71	32,000.00	27,413.02	33,800.00	35,600.00
6716	2013 Water Refunding Debt Amortization Expense	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	150,000.00	.00	131,840.00	150,000.00
6770	Loss on Retired Assets	1,680.91	.00	.00	.00	.00	.00	.00
6816	Depreciation Expense	2,873,491.06	2,975,731.99	3,056,170.74	3,095,000.00	2,648,745.90	3,117,000.00	3,180,000.00
	Department 80 - Non Crew Totals	\$3,786,944.67	\$3,999,553.55	\$3,932,867.18	\$4,266,700.00	\$3,417,997.84	\$4,182,640.00	\$4,289,300.00



Revenue Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 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	13,452,000.00	10,141,245.95	13,547,110.00	14,375,300.00
3104	Plant Dumping Fees	16,007.31	11,236.40	18,017.41	15,000.00	17,899.20	18,000.00	18,000.00
3105	Repairs	.00	587.64	.00	500.00	259.76	500.00	500.00
3107	Returned Check Charges	2,250.00	2,075.00	1,725.00	2,000.00	1,550.00	2,000.00	2,000.00
3301	Permit Fee Revenue	22,950.00	22,050.00	23,550.00	22,000.00	16,050.00	22,000.00	22,000.00
3401	Capacity Charge	1,669,477.00	1,054,760.00	1,253,073.00	384,300.00	733,010.00	637,219.00	384,300.00
3501	Secured Taxes	6,857,334.16	7,193,945.00	7,589,824.86	7,604,000.00	7,841,379.64	7,882,820.00	8,101,200.00
3502	Unsecured Taxes	147,086.64	147,201.22	139,059.79	156,800.00	133,975.69	156,800.00	160,000.00
3504	Sale of Surplus Assets	1,041.25	6,973.81	7,885.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(31,183.50)	29,278.59	(11,652.40)	.00	(26,553.37)	.00	.00
3510	Interest Income	311,596.97	223,533.09	289,432.62	314,000.00	190,838.77	361,000.00	370,000.00
3511	Fair Market Value Unrealized Gain/Loss	16,678.77	37,335.91	(130,779.44)	.00	63,093.63	.00	.00
3514	Rents and Leases	54,227.50	24,001.50	83,753.50	30,000.00	112,750.00	55,000.00	55,000.00
3516	Federal Aid	42,607.64	29.31	501,882.51	.00	(149,814.14)	.00	.00
3518	State Aid	91,181.73	.00	125,470.63	.00	(7,161.63)	.00	.00
3519	State Homeowner Exemption	71,517.52	72,126.36	72,616.35	78,200.00	37,139.36	78,200.00	79,800.00
3523	Interest/Penalty Charges	143,112.98	116,507.51	141,136.78	130,000.00	97,770.48	130,000.00	130,000.00
3530	Admin Fee - New Service	600.00	600.00	.00	.00	.00	.00	.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
3540	Other Miscellaneous Income	4,027.18	51,808.95	32,948.83	47,500.00	88,634.85	47,500.00	47,500.00
3620	Local Aid	.00	.00	41,823.53	.00	(41,823.53)	.00	.00
3701	Street Light Revenues	22,624.08	22,611.48	22,529.88	23,000.00	16,862.50	23,000.00	23,000.00
	Department 80 - Non Crew Totals	\$20,672,472.50	\$20,964,675.25	\$22,969,079.99	\$22,260,300.00	\$19,267,107.16	\$22,962,149.00	\$23,769,600.00



Revenue Budget Worksheet Report

Budget Year 2019

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Actual Amount	2018 Estimated Amount	2019 Adopted
Fund	20 - Water Fund							
	Department 80 - Non Crew							
3105	Repairs	17,269.66	3,733.92	2,374.14	.00	16,323.84	.00	.00
3110	Residential Service Charge Revenue	4,971,967.36	5,361,865.90	5,697,030.20	6,233,000.00	4,562,421.72	6,186,000.00	6,588,100.00
3111	Non-Residential Service Charge Revenue	1,022,143.81	1,098,990.60	1,190,374.08	1,318,000.00	959,881.12	1,267,700.00	1,331,000.00
3112	Sale/Resale Service Charge Revenue	1,174.14	.00	.00	.00	.00	.00	.00
3113	Interfund Service Charge Revenue	3,183.09	3,392.40	3,612.80	3,000.00	2,885.40	3,000.00	3,000.00
3114	Service Call - Water Exemption Fees	4,965.00	7,420.00	2,435.00	5,000.00	4,922.40	5,000.00	5,000.00
3120	Multi-Family Residence Service Charge Revenue	1,037,179.85	1,105,379.22	1,171,352.20	1,231,000.00	942,744.12	1,241,600.00	1,303,700.00
3121	Metered Consumption Revenue	1,344,346.80	1,350,055.68	1,734,154.69	1,561,000.00	1,223,220.96	1,846,900.00	1,939,200.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,086,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	537,428.98	312,037.00	297,943.00	352,000.00	453,227.00	403,357.00	318,000.00
3404	Fire Service Capacity Charge	74,789.63	6,546.00	5,593.00	1,000.00	7,400.00	1,000.00	1,000.00
3405	Physical Connection Fee	327,701.81	218,449.20	217,524.35	232,000.00	205,211.97	215,000.00	215,000.00
3501	Secured Taxes	28,145.63	30,075.55	31,927.11	26,000.00	18,470.31	30,000.00	30,000.00
3504	Sale of Surplus Assets	2,773.50	520.81	4,797.50	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(8,027.79)	9,814.19	(3,726.13)	.00	(8,890.27)	.00	.00
3510	Interest Income	42,761.10	75,841.63	84,834.36	83,000.00	59,936.69	113,000.00	68,000.00
3511	Fair Market Value Unrealized Gain/Loss	9,053.06	29,489.08	(72,164.00)	.00	27,040.12	.00	.00
3514	Rents and Leases	191,875.52	191,875.52	191,875.52	194,000.00	143,906.64	192,000.00	192,000.00
3516	Federal Aid	236,351.63	338,212.84	257,845.13	300,000.00	332,488.93	421,776.00	438,075.00
3518	State Aid	272,078.71	143,025.16	206,391.00	320,000.00	1,561.14	261,746.00	551,900.00
3523	Interest/Penalty Charges	104,597.30	94,929.40	107,403.19	100,000.00	78,889.62	100,000.00	100,000.00
3529	Fire Hydrant Permits	19,899.81	33,546.62	37,609.42	20,000.00	(6,121.68)	30,000.00	30,000.00
3530	Admin Fee - New Service	13,500.00	9,300.00	9,350.00	10,000.00	7,950.00	10,000.00	10,000.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	3,000.00	.00	1.00	1.00
3540	Other Miscellaneous Income	37,279.85	151,400.09	53,595.71	40,000.00	7,567.83	98,300.00	98,300.00
3541	Lab Monitoring Revenue	34,269.13	29,602.00	34,957.88	30,000.00	31,365.10	30,000.00	30,000.00
3545	Water & Fire Meter Sales	35,422.60	20,969.00	5,824.76	20,000.00	6,304.24	10,000.00	10,000.00
3620	Local Aid	151,219.38	261,748.18	390,797.58	332,500.00	100,000.00	490,797.00	401,275.00
	Department 80 - Non Crew Totals	\$11,961,349.56	\$12,336,219.99	\$13,111,712.49	\$13,862,500.00	\$10,264,707.20	\$14,405,177.00	\$15,111,551.00

ADDENDUM

Rate Confirmation Resolution No. 3084-18	119
Budget Adoption Resolution No. 3085-18.....	121
Budget Adoption Resolution No. 3086-18.....	122
Appropriations Subject to Limitations Resolution No. 3087-18	123



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RESOLUTION NO. 3084-18

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES
FOR FISCAL YEAR 2018/19**

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

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

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

WHEREAS, on March 20, 2018, 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 2018/19 with a proposed water service charge rate increase of 5.0% and a sewer service charge rate increase of 6.0% to fund the 2018/19 capital improvement plan and operating budget of the Water and Sewer Enterprise Funds.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe Public Utility District that the water and sewer service charge rates for the Fiscal Year 2018/19 included in the attached Water and Sewer Rate Schedules are confirmed, effective July 1, 2018.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of

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Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 17th day of May 2018, by the following vote:

AYES: CEFALU, VOGELGESANG, WALLACE

NOES: JONES

ABSENT: SHEEHAN



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



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

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RESOLUTION NO. 3085-18

**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 2018/19**

WHEREAS, on March 20, 2018, 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 2018/19 with a proposed water service charge rate increase of 5.0% to fund the 2018/19 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 \$20,847,541 is adopted for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution 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 17th day of May 2018, by the following vote:

- AYES: CEFALU, VOGELGESANG, WALLACE
- NOES: JONES
- ABSENT: SHEEHAN



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Gutfry, Clerk of The Board
South Tahoe Public Utility District

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RESOLUTION NO. 3086-18

**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 2018/19**

WHEREAS, on March 20, 2018, 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 2018/19 with a proposed sewer service charge rate increase of 6% to fund the 2018/19 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 \$29,535,150 is adopted for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution 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 17th day of May 2018, by the following vote:

AYES: CEFALU, VOGELGESANG, WALLACE


NOES: JONES

ABSENT: SHEEHAN



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



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

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RESOLUTION NO. 3087-18

**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 2018/19**

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 18, 2018, 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 2018/19 are \$34,370,640; and that for Fiscal Year
2018/19, the proceeds of taxes as defined in the enabling statutes are: \$8,371,000;
and that the increase in proceeds of taxes over the appropriations subject to
limitations is: \$-0.

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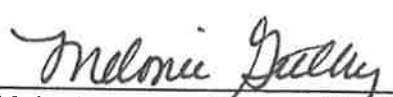
WE, THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3087-17 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting held on the 7th day of June, 2018, by the following vote:

AYES: JONES, VOGELGESANG, SHEEHAN, WALLACE
NOES: NONE
ABSENT: CEFALU



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



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

SOUTH TAHOE PUBLIC UTILITY DISTRICT

Permitted Growth Rate in Appropriations for 2018-19

Appropriation Limitation 2017-18

\$72,577,552

Increase In CA Per Capita Personal Income

$$\frac{3.67 + 100}{100} = 1.0367$$

Increase In Population
El Dorado County

$$\frac{1.17 + 100}{100} = 1.0117$$

Change Ratio 1.0367 x 1.0117

x 1.0488

Appropriations Limitation for 2018-19

\$76,119,337

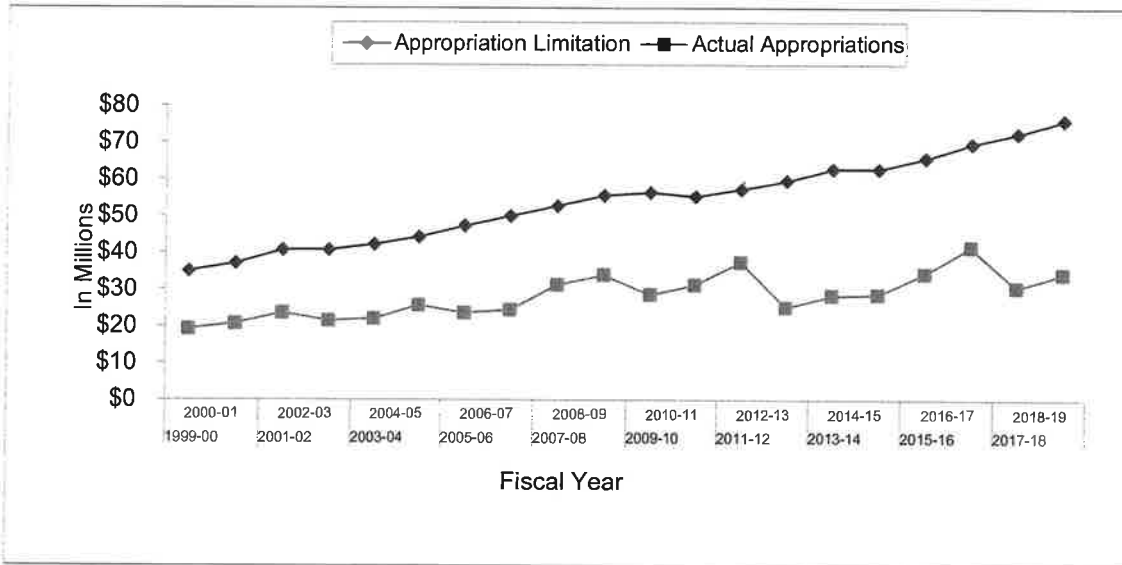
Actual Appropriations 2018-19

\$34,370,640

Limitation Exceeding Actual Appropriations 2018-19

\$41,748,697

Historical Appropriations Limitations & Proceeds Of Taxes



2018-19 Actual Appropriations:	
Cash Expenditures	\$29,535,150
Depreciation	<u>\$4,835,490</u>
Total Expenditures	<u>\$34,370,640</u>

ACKNOWLEDGMENTS

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Susan Rasmussen, Finance Administrative Assistant

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Chris Cefalu

Duane Wallace