



**SOUTH TAHOE
PUBLIC UTILITY DISTRICT**

ANNUAL BUDGET

**FISCAL YEAR
JULY 1, 2015 - JUNE 30, 2016**

ADOPTED MAY 21, 2015



SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2015 - JUNE 30, 2016

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SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2015/16 BUDGET MESSAGE

May 22, 2015

District Customers:

The South Tahoe Public Utility District Board of Directors and staff submit to you the adopted Fiscal Year 2015/16 budget and long-range forecast. This budget message is meant to provide a summary of the budget and long-range forecast and is intended to be read in conjunction with the other information in the budget document, including 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 2015/16 budget and long-range forecast.

The adopted budget has been developed to incorporate the water and sewer capital improvement plans (CIP's) developed last year, but adjusted as needed to account for cost estimate and priority changes. The total amount of the ten-year engineering CIP is consistent with the prior year ten-year CIP. The water CIP includes the projects necessary to complete meter installations on all remaining water service connections. As you know, the District issued a five-year Proposition 218 notice last year 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 four years. District staff recommended confirmation of the rates as developed in year two of the five-year rate schedule in order to continue with projects in the CIP. The Board took action and confirmed those rates during a regular Board meeting on May 21, 2015. In the following three years, if the Board chooses to adopt rates less than the staff recommended rates, staff will adjust the budget and long-range forecast documents accordingly. If the Board desires to consider rates greater than the rates in the five-year schedule, staff will need to prepare and issue a new Proposition 218 notice illustrating the rates under consideration.

The budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. During these restricted, but slowly improving economic conditions, we wait impatiently for the economic recovery to accelerate while conservatively preparing forecasts. For the second consecutive year, property values within the District boundaries have increased. Fiscal year 2013/14 had a 1.3% increase in values while current fiscal year, 2014/15, had a 4% increase in property values. The budget has been prepared with the conservative assumption of a 2% property value growth, minimal residential development, and continued record-low interest rates on the District investment portfolio. We are cautiously optimistic that a year from now the general economic condition, including property values and interest rates, will be better than today.

In November, at the beginning of this budget season, District staff informed each department of the 2015/16 budget expectations including: no change in total operating and maintenance (O&M) expenses and staffing levels, and a minimal increase in property tax revenues. O&M expenses are the day-to-day ongoing costs of operating and maintaining the entire water and wastewater systems. Infrastructure and other capital costs are not included as O&M. As usual, the employees of the District rose to the occasion and assisted in developing an O&M budget with an overall increase of slightly more than 1% (after accounting for certain one-time expenditures and capital transfers) allowing the District to maintain the 20% reduction implemented over the last several years. No additional staff positions are included in the adopted budget. If property tax or other revenue assumptions do not materialize as projected, staff will continue to adjust accordingly.

Fiscal Year 2015/16 Projected Revenues:

Total water and sewer revenues projected for fiscal year 2015/16 are \$32.3 million not including proposed borrowings of \$13.8 million. Although projected grant receipts and connection fees are down compared to the current year, total projected revenues for 2015/16 are up \$1.2 million from the current year. A slight increase is projected in property tax revenue, but the increases of 6.5% and 6% in water and sewer service charge rates are driving the overall increase in revenues.

When compared to the actual and audited pre-recession year revenues of 2008, the total projected revenues for 2015/16 are \$1.0 million or 3.2% greater. If revenues materialize as projected, this will be the first year that total revenues are greater than pre-recession amounts. This increase is entirely due to changes in service charge rates. All other revenue categories are still below pre-recession amounts. This comparison alone does not fully illustrate the impact to revenues over the last several years. To properly illustrate the real impact, the current projected revenues for 2015/16 should be compared to the projected revenues for 2015/16 developed in the pre-recession

revenue year of 2008. This comparison presents a decline of \$6.6 million or 16.9%. Similar revenue declines were also realized in the years previous to 2015/16, following 2008. Full size revenue graphs are included in your binders under the Supplemental Information tab. District staff realize that the current revenue projections are the “new normal” and understand that it is a shared responsibility to ensure that expenditures do not exceed revenue sources.

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 \$ 6.5 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 \$470,000 in 2015/16, or 6.6% of projected gross property tax revenues. This tax transfer will continue until all bonded debt of the Successor Agency is satisfied. Fiscal year 2015/16 represents the second consecutive year since 2009/10 that District staff is projecting an increase in property values. The actual increase for the current year was 4%, but District staff is remaining conservative with a 2% projected increase for 2015/16. Future projections may change based on the actual results for 2015/16.

Service Charges – Total water and sewer service charge revenue projected for 2015/16 is \$22.5 million. As mentioned above, the budget includes 6.5% and 6% increases in water and sewer rates respectively. These increases are consistent with the five-year rate schedule established with the Proposition 218 notice issued last year. Year 2015/16 is the second of the five years represented in the five-year rate schedule developed to fund a \$103 million capital improvement plan.

Included in this budget document is a summary sheet illustrating the five-year sewer and water rates. The water rates were prepared by HDR Engineering and the flat sewer rates were adjusted internally by District staff. Also included is historical rate information and comparisons with other local water and sewer providers. This page shows the current average combined water and sewer bill of all comparable providers is \$336. If the remaining years of the five-year rate schedule are implemented as recommended, the combined STPUD water and sewer bill for a typical residential customer in fiscal year 2018/19 will be \$291.47, still below the bills of all the comparators today. It is likely that the other comparators will also have rate increases over the next three years which will cause the STPUD rates to be even farther below the comparators. Following the implementation of the five-year rate schedule, years 2019/20 through 2024/25 of the long-range forecast include anticipated annual rate increases of 2% to account for general inflation. Two percent is also the approximate average annual increase implemented over the last fifteen years. In previous years, the long-range forecast anticipated annual rate increases of 4%. Due to the actual annual average increase of approximately 2%, staff no longer believes that forecasting 4% rate increases is appropriate. At the February 5, 2015 Board workshop, staff was directed to provide analysis utilizing rate

increase scenarios of 4% and 6% in addition to the 2% assumption. This information was provided at the March 3rd Board workshop and was for informational purposes only. Any rate changes implemented beyond year 2018/19 will require issuance of a new Proposition 218 notice.

The decline in investment earnings, new connection fees, and property taxes since 2008 has caused the District to be more reliant on service charges. In 2008 service charges represented 57% of the total revenue compared to 70% projected for 2015/16.

Connection Fees – For the fiscal year 2015/16 budget, staff has projected capacity and connection charges equivalent to 30 typical residential connections. At this time there are two commercial developments assumed for 2015/16, but the District has not received completed plans required to determine the additional water or sewer capacity needed. If the District receives commercial development plans subsequent to adoption of the budget which require additional water or sewer capacity, staff will adjust the revenue assumption accordingly. Other non-identified development is assumed in the future. Capacity charges projected for 2015/16 represent approximately 2% of the revenue budget, compared to nearly 7% of the audited revenues in 2008.

Investment Revenues – Investment earnings generated from the District's portfolio have declined sharply over the years as interest rates have fallen to all-time lows. Projected earnings for 2015/16 are \$385,000 compared to actual earnings of \$2.3 million in 2008. The majority of the decline is due to falling interest rates, but the exhaustion of the MTBE Fund in year 2013/14 has reduced reserves by \$11 million since 2008. The exhaustion of the MTBE fund reduced the cash and investment amounts on the balance sheet, but increased the capital asset balances since the cash was invested in water infrastructure improvements. Although declining rates have negatively impacted District revenues, the District has been able to reduce debt interest expense by refinancing long-term debt at new lower rates.

Grants – The District has benefited significantly from a successful grant program over the last several years collecting approximately \$22 million since 2002. 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 2015/16 budget includes \$.8 million of awarded grant funds for various projects. This follows \$1.6 million expected to be received by current year end, and \$1.3 million received in 2013/14. For 2015/16, the largest portion, \$543,271, is from the Forest Service and will contribute to the funding of various utility relocations and other miscellaneous water projects under the Federal Fire Protection Partnership program. The utility relocation funding represents two-thirds of the actual cost of the relocations. The District is responsible for the remaining one-third. The District also has \$.6 million of grant applications

outstanding for additional water conservation programs. Although the status of these applications is unknown at this time, the District has committed \$225,000 for the turf buy-back program to enhance water conservation efforts. Staff will notify the Board of the outcome of these applications when the awarding agencies have announced the results.

Due to the unknown nature of pending or anticipated litigation, District staff has not budgeted any income or expense related to the outcomes of such litigation. If information becomes available subsequent to adoption of the budget, staff will inform the Board and illustrate the impact to the budget.

Fiscal year 2015/16 Projected Expenses:

Total water and sewer projected expenses for fiscal year 2015/16 are \$45.4 million. \$15.3 million or 33.7% is allocated to salaries and benefits, \$16.8 million or 37.0% for capital projects, \$10.1 million or 22.2% for operating and maintenance expenses and \$3.4 million or 7.1% for debt service. As discussed below, all budgeted expense categories have been impacted for several years by the reduced revenue streams discussed earlier. Budgeted operating and maintenance expenses have been reduced 20%, replacing the District's self-insured health plan with a fully insured plan is saving the District hundreds of thousands annually in employee benefit expenses, refinancing debt at lower interest rates is reducing annual debt payments, and delaying infrastructure improvements deferred replacement costs.

Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses proposed for fiscal year 2015/16 are \$10.1 million; \$1,050,000 or 11.6% more than the current year budget. The increase is nearly entirely due to one-time expenditures or transfers from the capital outlay budget. An example of a one-time expenditure is an allocation of \$225,000 for the turf buy-back program to assist with the state mandated water reductions. After accounting for the majority of these expenditures, the year-to-year change is \$93,983, or 1.06%. As a requirement to address the declining revenues discussed earlier, budgeted O&M expenses have been reduced substantially for a total of 20.02% when comparing the projected 2015/16 expenses to the adopted budget for 2008/09. Some O&M expense category levels are outside of the District's control, including charges from other utilities or permitting agencies. Others, like travel and training expenses which have been reduced by nearly 30%, are where staff has focused reductions. Webinars and on-site training opportunities allow for reduced travel costs associated with off-site training. 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 2015/16 budget are \$15.3 million and account for approximately 33.7% of the total expenditure budget. The adopted budget is \$314,166 or 2.10% more than the current year budget due to contract wage adjustments. Based on the current employment contracts, a 2% COLA was provided to all employees effective July 3, 2014, and an additional 2% COLA is budgeted effective July 1, 2015. The Board of Director’s approved a three-year employment contract (July 3, 2014 – June 28, 2017) with the union represented group providing a cumulative COLA up to 9% implemented over the three year period. The Board of Directors approved an amendment to the Management group employment contract extending the end date to June 28, 2017, to match the union group contract end date. The Management group contract includes a 2% COLA effective July 3, 2014, July 2, 2015, and June 29, 2016.

Due to the January 1, 2013, change in health insurance provided to District staff, the salary and benefits budget for 2015/16 is \$.9 million, or 5.3% less than the salary and benefits forecasted for 2015/16 prior to the change. The Public Employee Pension Reform Act (PEPRA) adopted by the State and effective January 1, 2013, which substantially reduces future pension costs to public agencies for new members to the CalPERS plan should offset some of the future anticipated rate increases to the Classic CalPERS plan. As current employees leave employment from the District, new hires that are not already members of the Classic plan will be enrolled in the less expensive PEPRA plan. Currently, seven District employees are enrolled in the PEPRA plan. Unlike many public agencies, staffing levels at the District remained flat during the high development years, but the District is still committed to continue evaluating and justifying all future vacant staff positions based on current District and departmental needs.

Debt Service – The District prefers to fund infrastructure improvements with cash but must issue debt in order to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. The District also issues debt when interest rates are low and refinancing older borrowings which create substantial savings to the rate payers. Over the last couple of years, the District refinanced four outstanding borrowings creating a \$2 million savings over the remaining loan terms.

The CIP’s incorporated in the budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$32.5 million while the water fund includes \$24.7 million. There is \$16.5 million of water fund borrowings to complete the four remaining meter projects. 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. The District anticipates utilizing the

State Revolving Fund Program to complete several sewer and water projects over the next ten years. This program offers subsidized interest rates lower than the typical tax-exempt market.

Capital Outlay - Total water and sewer capital outlay proposed for fiscal year 2015/16 is \$16.7 million; \$11.9 million for sewer projects, and \$4.8 million for water projects. The ten-year engineering CIP's are \$60.2 million and \$41.9 million for sewer and water projects respectively. The total of \$102.1 million is consistent with the total (\$103.6 million) ten-year CIP developed last year which drove the need for the five-year Proposition 218 notice and rate schedule. The projects for 2015/16 include the phase II meter project, DVR irrigation improvements, LPPS power and control upgrades, primary clarifier 2 rehab, and several other miscellaneous projects.

Meters:

District staff has been reporting that the District continues to have access to 0% funding through the California Department of Public Health (CDPH) to complete the remaining meter installations. The District did receive 0% funding for the first loan in the amount of \$3.6 million. Recently, the District was notified that due to the consolidation of CDPH and the State Water Board, the administrative policies of CDPH no longer apply. According to the policy of the State Water Board, the District is not eligible for 0% financing, but is eligible for 1.67% financing. The impact of this change to the proposed ten-year forecast is approximately \$235,000. The impact over the entire thirty year loan term is \$4.6 million. The District is still in communication with the State in an effort to convince them that the prior loan terms should apply. The remaining loans will require Board action to execute the contract commitments and are dependent on the Board confirmation of the remaining water rate increases.

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

Paul Hughes
Chief Financial Officer

LOCAL QUARTERLY RATE COMPARISON WATER AND SEWER COMBINED

SOUTH TAHOE PUBLIC UTILITY DISTRICT	\$230 *
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	\$309
NORTH TAHOE PUBLIC UTILITY DISTRICT	\$334
TAHOE CITY PUBLIC UTILITY DISTRICT	\$406
KINGSBURY GENERAL IMPROVEMENT DISTRICT	\$418
CAVE ROCK	\$548
AVERAGE	\$336

* STPUD's combined rate prior to the 2015/16 rate increase - if the Board of Director's implement the entire five-year rate schedule as adopted on June 5, 2014, STPUD's combined rate will be \$291.47 for a typical residential connection.

QUARTERLY FLAT SERVICE RATES

WATER	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

Quarterly Charge Per Sewer Unit

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 RATES

Quarterly Base Rate	2014/15	2015/16	2016/17	2017/18	2018/19
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)	2014/15	2015/16	2016/17	2017/18	2018/19
Single Family Tier 1	\$0.86	\$0.91	\$0.97	\$1.04	\$1.09
Single Family Tier 2	\$1.29	\$1.37	\$1.46	\$1.56	\$1.64
Multi Family	\$1.21	\$1.29	\$1.37	\$1.46	\$1.53
Commercial	\$1.20	\$1.28	\$1.36	\$1.45	\$1.52

STRATEGIC PLAN of the SOUTH TAHOE PUBLIC UTILITY DISTRICT

Strategic Plan Vision Statement

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

Strategic Plan Mission Statement

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

Strategic Goals

Provide exemplary customer service.

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

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

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

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

DISTRICT OFFICIALS

BOARD OF DIRECTORS

Randy Vogelgesang, President

Kelly Sheehan, Vice President

Jim Jones, Director

Chris Cefalu, Director

Duane Wallace, Director

MANAGERS

Richard Solbrig, General Manager

Shannon Cotulla, Assistant Manager/Engineer

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Trevor Coolidge, Associate Engineer

Tim Bledsoe, Customer Service Manager

John Thiel, Engineering Department Manager

Melonie Guttry, Executive Services Manager

Randy Curtis, Manager of Field Operations

Nancy Hussmann, Director of Human Resources

Ivo Bergsohn, Hydro Geologist

Ken Phillips, Information Technology Manager

Terry Powers, Laboratory Director

Jim Hilton, Land Application Manager

Ross Johnson, Manager of Plant Operations

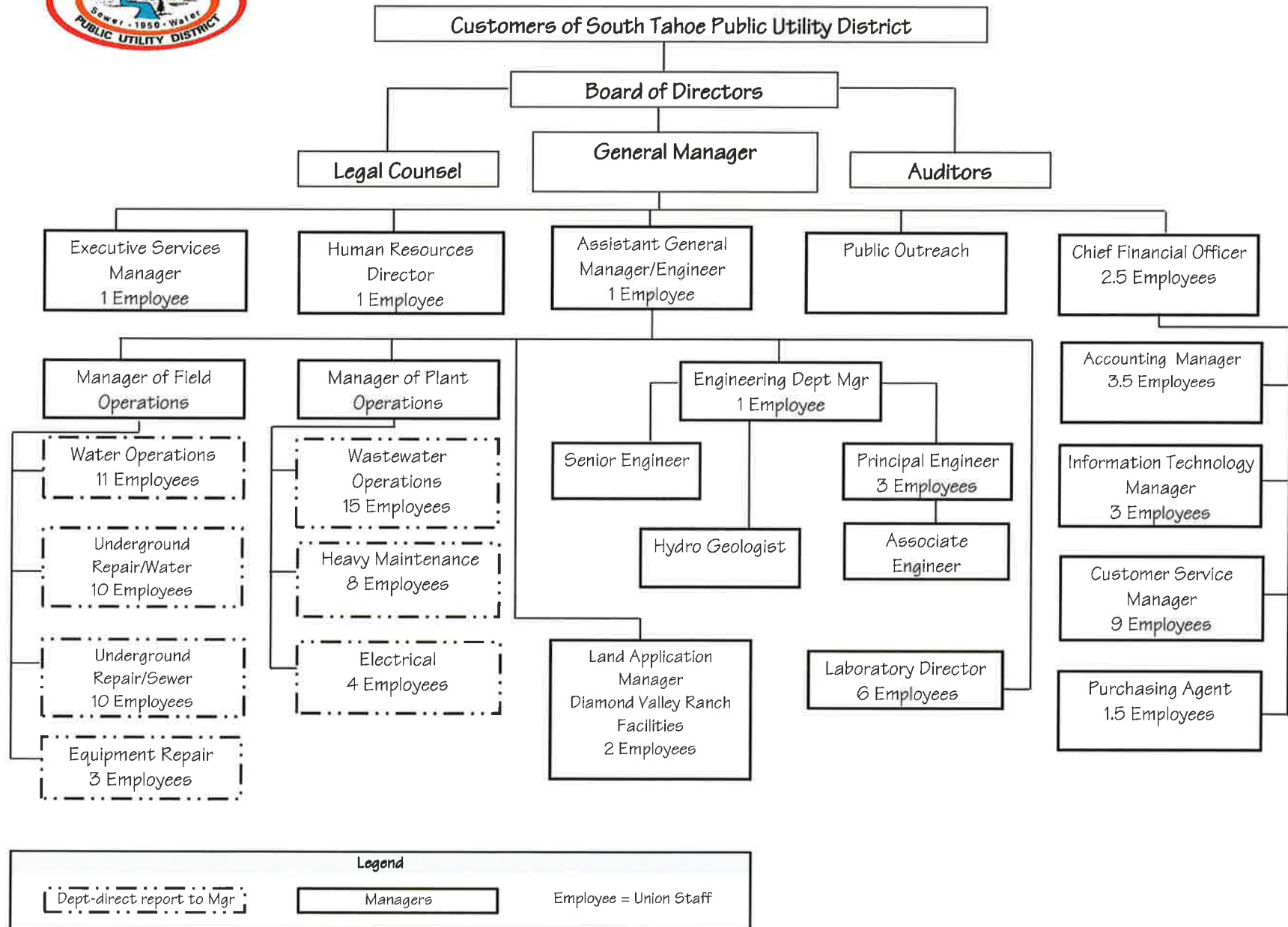
Julie Ryan, Principal Engineer

Linda Brown, Purchasing Agent

Stephen Caswell, Senior Engineer



South Tahoe Public Utility District



DEPARTMENT/CREW DESCRIPTIONS

Sewer/Water

Non-Crew

1000/2000

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

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

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

Sewer

Underground Repair

1001

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower manholes, install new laterals, T.V. lines, and perform small mainline extensions. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Their 2015/2016 goals include:

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

Number of employees: 10.25

Water

Underground Repair

2001

Two to three 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 2015/2016, 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. Institute QualServe benchmarking to ensure the water system is one of the best in the industry.
7. Develop and implement a distribution system operations plan with the Underground Repair Water crew.
8. Continue to utilize a Sewer System Management Plan with the Underground Repair Sewer crew consistent with the industry's highest standards.
9. Increase the department's use of the computerized maintenance management system and use of asset management principles in the department.
10. 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

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

The sewer and water goals for 2015/2016 are:

1. To support the District's facilities, maintenance and repair with respect to power, control, instrumentation, computer processing, and radio telemetry systems.
2. Establish maintenance and good trouble shooting repair and calibration techniques.
3. Test and maintain District's standby power generation systems.
4. Continue to update older remote Supervisory Control And Data Acquisition (SCADA) equipment at water tanks, pump stations, and wells.
5. Maintain and modify database for central SCADA computers.
6. Continue to keep abreast and knowledgeable in the ever-changing technology of electrical and electronic equipment and systems.

Number of employees: 4

Sewer

Heavy Maintenance

1004

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

The goals of this department are:

1. Continue to maintain all machinery in working order to prevent shutdowns at the Wastewater Treatment Plant.
2. Complete plant modification construction projects.
3. Landscape and maintain plant grounds.
4. Maintain export lines A, B, and C, and all air reliefs.

Number of employees: 7

Sewer/Water

Equipment Repair

1005/2005

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

The goal of this crew is to keep all trucks, cars, and various heavy equipment in safe running and working condition. They also advise the District when it is more cost effective to replace vehicles or equipment. This equipment ranges in age from 1984 through 2014.

Number of employees: 3.25

Sewer

Operations

1006

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

Operation of the Wastewater Treatment Plant requires skilled personnel, licensed and California certified to protect public health. 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 impacts, make the level of responsibility required very high. Consistently accurate process control is essential to maintain compliance with water quality discharge requirements and to keep treatment costs low. The majority of an operator's time is spent monitoring, adjusting, documenting, or maintaining some facet of the treatment process.

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

Number of employees: 16

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

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

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

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

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

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

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

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

Number of employees: 7

Under the guidance of the General Manager, this department is responsible for the efficient administration of all of the affairs of the District, as provided by all applicable ordinances, resolutions, or regulations of the District. The General Manager makes recommendations regarding policy and implements District policy at the direction of the Board of Directors. The areas of responsibility under the General Manager's domain include: the operation and management of the District, including the supervision and control of all the District's property; administrative activities; personnel; business and operations, subject to the budgetary guidelines and directives of the Board of Directors. The Administrative staff plans, organizes, directs, 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 2015/2016 for this department are:

1. Continue with significant public educational outreach efforts concerning the water meter installation program, Capital Improvement Plan, and infrastructure needs.
2. Assist the effort to communicate with our customers concerning the 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 IRWMP partnership, maximizing District's use of State Revolving Fund Loans, and maximum use of funding for planning and design of projects from the El Dorado County Water Agency.
5. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
6. Continue developing a District succession plan.
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 SEZ impacts.

Number of employees: 3

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

The goals and objectives of this department are:

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

Number of employees: 2

Sewer/Water

Public Outreach

1027/2027

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

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

Sewer

Water Reuse

1028

The storage and final disposition of the District's recycled water is managed by this department. The manager of this department develops and implements plans to improve and modify the irrigation system and the operation of all facilities at Diamond Valley Ranch in Alpine County.

The 2015/2016 goal of this department is to continue planning and begin construction of various master plan projects including the Diamond Valley Ranch irrigation improvement project. The continued goal of this department is maintenance of Alpine County facilities and infrastructure to ensure safe storage and distribution of the District's recycled water.

Number of employees: 3

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

1. Complete the 2014 and 2015 Water Meter Installation projects.
2. Design and begin construction of 2016 Water Meter Installation project.
2. Begin construction of the Diamond Valley Ranch Irrigation Improvement project.
3. Complete construction of the Luther Pass Pump Station Power and Control project.
4. Complete construction of the 2015 Fire Hydrant Service Expansion project.
5. Complete construction of the Primary 2 / Aeration Basin 1 Rehabilitation project.
6. Complete Year 2 construction of the Upper Truckee Marsh Sewer Facilities Adaptive Management project.
7. Convert two vacuum stations to electric pump stations at Fallen Leaf Lake Sewer System.
8. Continue design of sewer upgrade projects at Fallen Leaf Lake.
9. Begin planning and design for WWTP Emergency Generator.
10. Design and construct access road improvements at Christmas Valley Tank.
11. Complete planning and begin design for Keller-Heavenly Zone improvements.
12. Complete planning and design for H-Street Booster and Zone improvements.
13. Complete planning and design for Cold Creek Booster and Montgomery Zone improvements.
14. Install BMP improvements at water and sewer facilities.
15. Complete C-Line condition assessment.
16. Implement Sustainable Groundwater Master Plan as the Groundwater Management Agency.
17. Monitor and facilitate system modifications for Bijou Erosion Control Project.
18. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
19. Coordinate with City and County on various erosion control, paving, and other infrastructure projects.
20. Complete design for additional fire hydrant installations on 4-inch waterlines.
21. Plan and design standby generator sets at David Lane and/or Keller Booster Stations.
22. Complete Wastewater Treatment Plant Master Plan.
23. Complete Water System Optimization Plan.
24. Complete implementation of Geographic Information System (GIS) Small Utility License.

Number of employees: 11

The Information Systems department provides expert, prompt, and courteous hardware and software support, network services, training, and telephone system operation throughout the District to enable efficient use of data as an asset. They research and evaluate new computer systems and applications and modify existing programs to fill District needs and are responsible for managing District's security systems, maintaining the District's web site (<http://www.stpud.us>), and maintaining the District's phone system. During the past year, the department has implemented the Diamond Valley Weather Station, installed and configured a new Core Switch to improve network reliability, and they installed a fourth Virtual Server host to increase both reliability and performance. Additional projects included Springbrook and Laserfiche upgrades, implementing "Lunch and Learn" training sessions, publishing and implementing a new IT Policy and Procedure manual, upgrading the backup to include a third copy of Mission Critical data stored offsite, developing an IT Strategic Plan to guide future IT operations, and implementing a new and more secure password policy.

The goals for the 2015/2016 budget year are:

1. Implement recommendations from the Information Technology Strategic Plan.
2. Win the Municipal information Systems Association of California (MIASC) Excellence in Technology Practices award.
3. Document network infrastructure, configuration(s) and procedures.
4. Provide support for the newly formed SCADA steering committee.
5. Facilitate a redesign of the District website.
6. Develop in-house database expertise.
7. Establish relationships with IT colleagues in the area.
8. Improve the Disaster Recovery and security capabilities at Diamond Valley Ranch.
9. Work in various departments to more fully understand their technology needs.
10. Provide for 12 hour SCADA recovery as requested by Ross Johnson.
11. Provide IT staff with the training opportunities to keep their skill-set current.
12. Continue the "Lunch and Learn" training series.

Number of employees: 4

Customer Service is a department title and it's also what we do! Greeting our customers and District guests at the front desk, in the field, and over the telephone makes our group the vital "front line." Our primary responsibility is generating the District's annual sewer revenue of \$11.5 million and \$11 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: 10

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: 10.5

COMBINING BOTH ENTERPRISE FUNDS

ENTERPRISE FUNDS	2015-16 SEWER BUDGET	2015-16 WATER BUDGET	2015-16 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
BEGINNING CASH BALANCE	2,846,648	1,690,796	4,537,444	4,725,828	-188,384
REVENUES	19,616,963	10,621,328	30,238,291	29,043,256	1,195,035
AVAILABLE FUNDS	22,463,611	12,312,124	34,775,735	33,769,084	1,006,651
SALARIES	5,476,050	3,230,125	8,706,175	8,342,176	363,999
BENEFITS	2,846,630	1,696,005	4,542,635	4,553,020	-10,385
OPERATIONS & MAINTENANCE	5,656,495	3,420,702	9,077,197	8,643,914	433,283
DEBT SERVICE	692,000	172,000	864,000	932,000	-68,000
TOTAL CASH OUTLAYS	14,671,175	8,518,832	23,190,007	22,471,110	718,897
BALANCE BEFORE TRANSFERS	7,792,436	3,793,292	11,585,728	11,297,974	287,754
TRANSFER TO CAPITAL OUTLAY RESERVES	-4,816,049	-1,978,529	-6,794,578	-6,715,152	-79,426
ACCRUAL TO CASH ADJUSTMENT	0	9,051	9,051	56,553	-47,502
ENDING CASH BALANCES	2,976,387	1,823,813	4,800,201	4,639,375	160,826
AMORTIZATION (NON CASH ITEM)	35,629	9,051	44,680	198,934	-154,254
DEPRECIATION (NON CASH ITEM)	4,584,000	2,974,000	7,558,000	7,464,000	94,000

COMBINING BOTH CAPITAL RESERVE FUNDS

CAPITAL RESERVE FUNDS	2015-16 SEWER BUDGET	2015-16 WATER BUDGET	2015-16 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
BEGINNING CASH BALANCE	14,660,557	4,738,636	19,399,193	20,223,884	-824,691
REVENUES	443,000	1,652,000	2,095,000	2,095,000	0
BORROWINGS	11,289,139	2,500,000	13,789,139	9,665,000	4,124,139
AVAILABLE FUNDS	26,392,696	8,890,636	35,283,332	31,983,884	3,299,448
SALARIES	724,425	724,425	1,448,850	1,453,318	-4,468
BENEFITS	303,200	303,200	606,400	641,380	-34,980
OPERATIONS & MAINTENANCE	368,525	667,425	1,035,950	419,450	616,500
CAPITAL OUTLAY	11,939,425	4,829,500	16,768,925	16,614,700	154,225
DEBT SERVICE	1,791,000	729,000	2,520,000	2,851,000	-331,000
TOTAL CASH OUTLAYS	15,126,575	7,253,550	22,380,125	21,979,848	400,277
BALANCE BEFORE TRANSFERS	11,266,121	1,637,086	12,903,207	10,004,036	2,899,171
TRANSFER FROM ENTERPRISE FUNDS	4,816,049	1,978,529	6,794,578	6,715,152	79,426
ACCRUAL TO CASH ADJUSTMENT	9,147	0	9,147	8,729	418
TRANSFER TO OTHER FUNDS	-6,655,000	-1,060,100	-7,715,100	-7,127,400	-587,700
ENDING CASH BALANCES	9,436,317	2,555,515	11,991,832	9,600,517	2,391,315

OTHER FUNDS

	2015-16 SEWER BUDGET	2015-16 WATER BUDGET	2015-16 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
RATE STABILIZATION FUND	6,655,000	1,060,100	7,715,100	7,127,400	587,700
MTBE CONTAMINATION FUND	0		0	0	0



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SEWER BUDGET SUMMARY

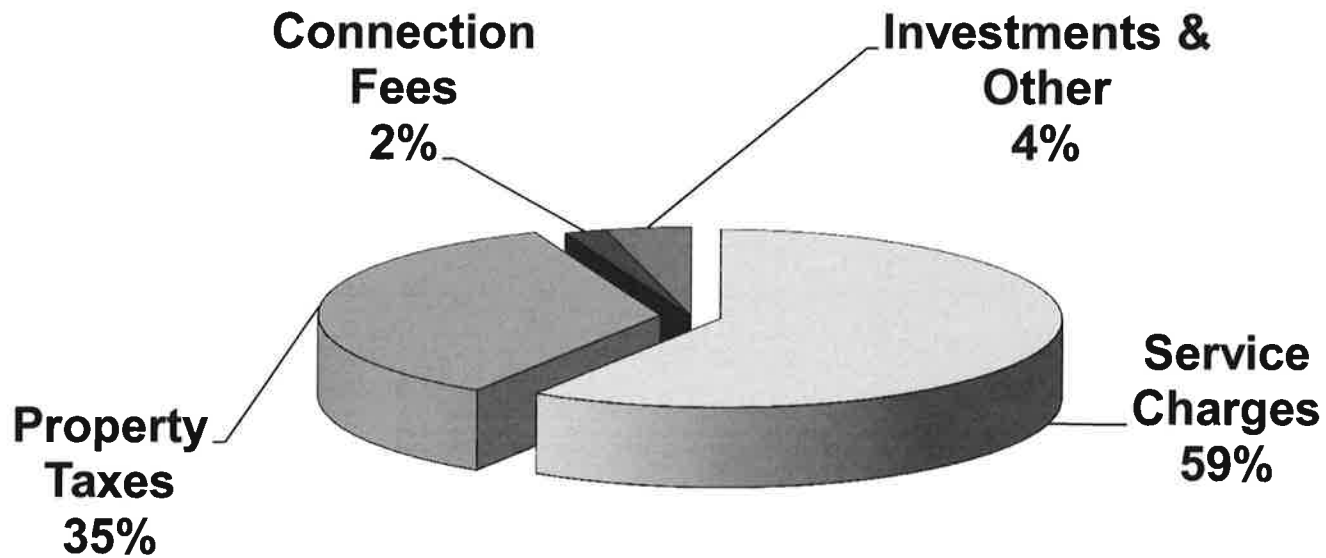
	2011/12 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2014/15 ESTIMATED	2015/16 BUDGET	2015/16 BUDGET
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	2,733,188	18,799,421	2,698,737	18,217,666	2,674,186	17,753,880	2,691,258	19,271,436	2,846,648	14,660,557
REVENUES (1)	17,318,227	568,817	17,627,123	1,547,957	17,862,626	2,000,517	18,727,072	900,000	19,616,963	443,000
BORROWINGS	0	0	0	0	0	0	0	0	0	11,289,139
AVAILABLE FUNDS	20,051,415	19,368,238	20,325,860	19,765,623	20,536,812	19,754,397	21,418,330	20,171,436	22,463,611	26,392,696
SALARIES (2)	5,014,519	837,928	5,064,114	711,279	5,013,159	633,976	5,163,554	653,000	5,476,050	724,425
BENEFITS (2)	2,691,640	335,235	2,934,039	322,335	2,788,674	265,049	2,872,335	273,000	2,846,630	303,200
OPERATIONS & MAINTENANCE (2)	4,766,183	151,451	4,840,386	109,687	4,608,665	306,056	5,518,976	116,025	5,656,495	368,525
CAPITAL OUTLAY		9,344,269		3,233,068		2,135,814		7,011,400		11,939,425
DEBT SERVICE (3)	1,129,094	1,266,372	860,323	1,202,950	777,253	1,754,718	738,000	1,745,000	692,000	1,791,000
TOTAL CASH OUTLAYS	13,601,436	11,935,255	13,698,862	5,579,319	13,187,751	5,095,613	14,292,865	9,798,425	14,671,175	15,126,575
BALANCE BEFORE TRANSFERS	6,449,979	7,432,983	6,626,998	14,186,304	7,349,061	14,658,784	7,125,465	10,373,011	7,792,436	11,266,121
CAPITAL OUTLAY FUND TRANSFERS	-3,751,242	3,751,242	-3,952,813	3,952,813	-4,657,802	4,657,802	-4,278,817	4,278,817	-4,816,049	4,816,049
ACCRUAL TO CASH ADJUSTMENT		7,033,441	0	-385,236	0	-45,150	0	8,729	0	9,147
RATE STABILIZATION FUND TRANSFERS		-5,894,294		-5,989,000		-6,071,000		-6,525,000		-6,655,000
OPERATING AND CAPITAL OUTLAY RESERVES (4)	2,698,737	12,323,372	2,674,186	11,764,880	2,691,258	13,200,436	2,846,648	8,135,557	2,976,388	9,436,317
RATE STABILIZATION FUND (5)		5,894,294		5,989,000		6,071,000		6,525,000		6,655,000
TOTAL RESERVE BALANCES	2,698,737	18,217,666	2,674,186	17,753,880	2,691,258	19,271,436	2,846,648	14,660,557	2,976,388	16,091,317
AMORTIZATION (NON-CASH ITEM)	19,502		189,883		35,629		35,629		35,629	
DEPRECIATION (NON-CASH ITEM)	4,361,899		4,395,302		4,407,514		4,495,000		4,584,000	

SEE TEN-YEAR PROJECTIONS TAB FOR FUTURE YEARS' FORECAST

NOTES:

1. Enterprise Fund revenue is from service charges and Capital Outlay Reserve revenue is from capacity fees and grants. Borrowings fund capital improvements.
2. Capital Outlay includes the Engineering Dept expenditures. The Enterprise Fund contains all other departments.
3. Interest expense is paid from the Enterprise Fund. Principal is paid from the Capital Outlay Reserve.
4. A cash reserve equal to two months of O&M expenses is maintained for operations. The remaining cash reserve is designated for Capital Outlay projects.
5. The Board established the Rate Stabilization Fund (RSF) on April 15, 2004. In the event of a large and sudden loss of revenue or increase in costs these funds will be used to avoid dramatic changes in sewer service charge rates. The RSF is equal to one years property tax receipts less transfers to other jurisdictions.

SEWER ENTERPRISE FUND 2015/16 Funding Sources



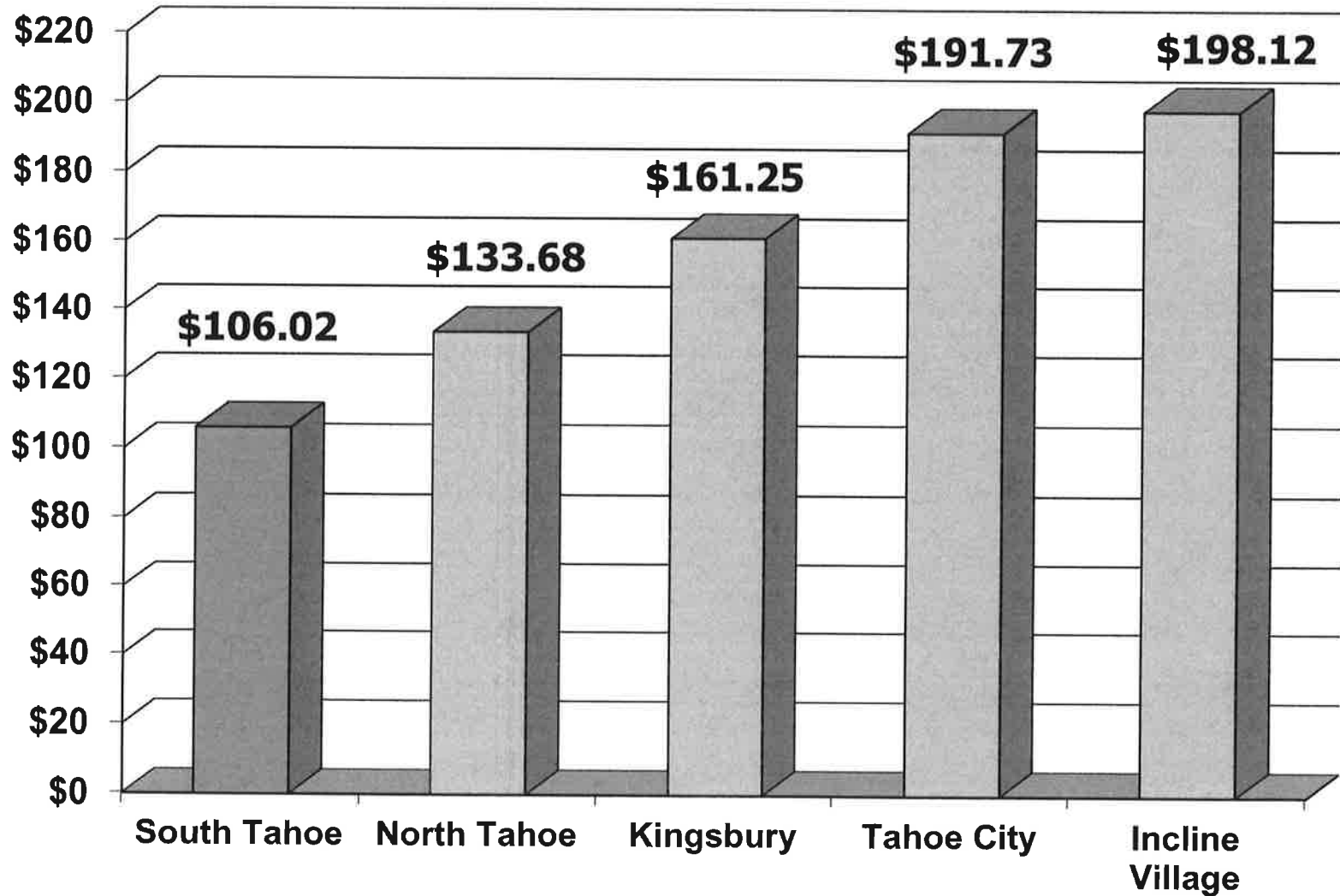
Adopted Budget - Revenue

For Fiscal Year: 2016

		2014	2015	2015	2015	AB
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2016 Budget</u>
Dept.: 1000	GENERAL & ADMINISTRATION					
	3101 SERVICE CHARGE REVENUE	10,546,963	11,267,978	11,278,314	11,267,978	11,894,000
	3104 PLANT DUMPING FEES	15,790	6,000	15,699	6,000	15,000
	3105 REPAIRS	1,131	1,500	0	1,500	1,500
	3107 RETURNED CHECK CHARGES	2,350	1,500	2,200	1,500	2,000
	3301 PERMIT FEE REVENUE	24,150	8,000	18,600	8,000	15,000
	3401 CAPACITY CHARGE	1,835,325	443,000	1,506,417	443,000	443,000
	3501 SECURED TAXES	6,549,851	6,616,415	6,645,144	6,616,415	6,880,415
	3502 UNSECURED TAXES	135,611	140,735	143,314	140,735	146,735
	3504 SALE OF SURPLUS ASSETS	22,485	1	1,041	1	1
	3509 REALIZED GAIN/LOSS ON INVSTMTS	16,314	0	-39,366	0	0
	3510 INTEREST INCOME	167,132	178,000	236,336	178,000	257,000
	3511 FMV UNREALIZED GAIN/LOSS	27,984	0	-13,671	0	0
	3512 IN-LIEU TAXES	0	1	0	1	1
	3514 RENTS AND LEASES	70,565	76,000	46,095	76,000	30,000
	3516 FEDERAL AID	109,519	0	42,608	0	0
	3518 STATE AID	43,311	0	89,852	0	0
	3519 STATE H O EXEMPTION	71,943	73,850	71,518	73,850	78,850
	3523 INTEREST/PENALTY CHARGES	145,068	173,000	113,573	173,000	173,000
	3530 NEW SERVICE/ADMIN FEE	2,325	0	300	0	0
	3531 CONTRACTOR PLANS & SPECS FEES	725	1,000	0	1,000	1,000
	3540 OTHER MISCELLANEOUS INCOME	38,631	10,000	2,669	10,000	23,500
	3541 LAB MONITORING REVENUE	935	0	0	0	0
	3620 LOCAL AID	12,362	0	0	0	0
	3701 STREET LIGHT REVENUES	22,673	23,000	22,624	23,000	23,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>19,863,143</u>	<u>19,019,980</u>	<u>20,183,267</u>	<u>19,019,980</u>	<u>19,984,002</u>

SEWER ENTERPRISE FUND

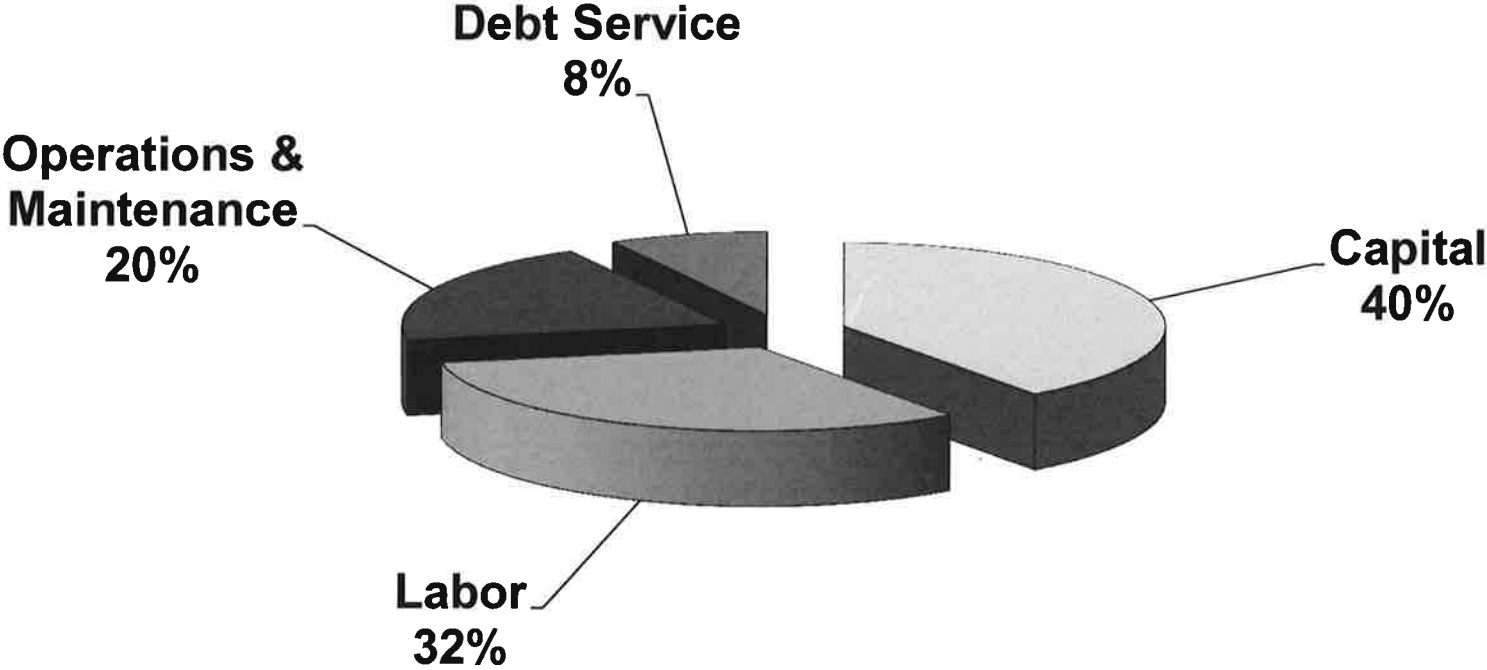
2015/16 Local Quarterly Sewer Rates



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Avg.
Sewer	3.5%	4.0%	4.0%	4.0%	0.0%	2.0%	3.0%	5.0%	0.0%	6.0%	3.15%
CPI (May to May)	3.7%	2.9%	4.7%	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	1.84%
Typical Quarterly Sewer Bill	76.00	79.07	82.24	85.53	85.53	87.24	89.85	94.35	94.35	100.02	

SEWER ENTERPRISE FUND 2015/16 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2015/16 SEWER BUDGET

	NON-CREW	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	PUBLIC OUTREACH	DVR	INFO TECH	CUSTOMER SERVICE	FINANCE	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES	0	40,000	0	0	0	0	10,100	5,000	21,250	1,500	11,775	52,500	42,200	30,000	8,500	57,600	280,425	380,650	(80,225)
INSURANCE	140,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	7,000	0	152,000	135,000	17,000
PETROLEUM PRODUCTS	0	40,500	15,850	2,500	9,000	5,500	1,000	1,600	0	1,600	0	0	19,800	0	5,000	300	102,650	110,700	(8,050)
OPERATING SUPPLIES	0	0	3,000	0	0	0	230,600	31,500	0	0	0	0	0	0	0	0	265,100	264,300	800
OFFICE EXPENSES	500	1,500	700	875	600	2,500	3,600	2,750	950	2,150	2,125	10,050	800	48,550	28,500	6,150	110,300	98,738	11,562
PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	0	100	4,725	15,000	0	300	7,600	2,200	29,925	22,625	7,300
RENTS AND LEASES	194,300	0	0	0	0	0	0	0	0	0	0	0	10,000	0	1,100	0	205,400	205,400	0
REPAIRS AND MAINTENANCE	2,500	180,250	71,780	52,105	104,000	58,575	78,000	17,240	0	900	24,700	0	66,650	77,200	20,600	25,425	779,925	685,143	84,782
RESEARCH/MONITORING	0	0	0	0	0	0	0	24,500	0	0	0	0	15,000	0	0	0	39,500	39,500	0
TRAVEL/EDUC/MEMBRSHPS	0	13,200	3,500	4,400	6,775	2,050	19,500	5,400	33,500	5,100	3,800	2,500	5,700	11,100	3,200	6,700	126,425	128,035	(1,610)
UTILITIES	1,901,400	150	1,250	75	350	0	300	0	0	0	0	0	8,000	300	100	0	1,911,925	1,882,715	29,210
MISC EXPENSES	200	400	360	450	500	300	1,000	100	250	1,500	150	25	500	250	400	500	6,885	6,880	25
OTHER OPERATING EXP	683,000	2,100	21,000	3,285	7,500	0	345,000	2,000	0	3,500	1,700	27,250	339,750	0	15,000	15,450	1,476,535	1,385,360	91,175
NON OPERATING EXP	169,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169,500	183,950	(14,450)
15/16 BUDGET	3,101,400	283,100	117,440	63,680	128,725	68,925	689,100	90,090	55,950	18,350	48,975	107,325	508,400	167,700	95,000	114,325	5,656,495	5,518,976	137,519
14/15 ADOPTED BUDGET	3,101,400	276,800	108,825	63,706	128,725	68,180	573,100	91,640	62,763	18,050	58,015	88,125	500,700	149,072	110,550	119,325	5,518,976		
INCREASE/(DECREASE)	0	6,300	8,615	(16)	0	745	116,000	(1,550)	(6,813)	(1,700)	(9,040)	19,200	7,700	18,628	(15,550)	(5,000)	137,519		

SUMMARY OF SALARIES AND BENEFITS

2015/16 SEWER BUDGET

	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	DVR	INFO TECH	CUSTOMER SERVICE	FINANCE	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	707,108	461,495	178,186	526,225	113,676	1,478,603	234,510	11,765	184,387	96,422	229,142	184,069	337,525	410,662	5,153,775	5,053,206	100,569
NEW POSITIONS															0	0	0
SUB-TOTAL	707,108	461,495	178,186	526,225	113,676	1,478,603	234,510	11,765	184,387	96,422	229,142	184,069	337,525	410,662	5,153,775	5,053,206	100,569
COST OF LIVING ADJ	14,142	9,230	3,564	10,525	2,274	29,572	4,690	235	3,688	1,928	4,583	3,681	6,750	8,213	103,075	0	
TOTAL REGULAR	721,250	470,725	181,750	536,750	115,950	1,508,175	239,200	12,000	188,075	98,350	233,725	187,750	344,275	418,875	5,256,850	5,053,206	203,644
OVERTIME	17,843	11,961	2,255	10,784	6,373	58,824	5,392	0	25	123	4,902	2,647	9,216	27,941	158,284	149,533	8,751
COST OF LIVING ADJ	357	239	45	216	127	1,176	108	0	0	2	98	53	184	559	3,166	0	
TOTAL OVERTIME	18,200	12,200	2,300	11,000	6,500	60,000	5,500	0	25	125	5,000	2,700	9,400	28,500	161,450	149,533	11,917
DOUBLE TIME	1,250	3,922	490	490	490	34,314	2,328	0	0	0	245	0	0	0	43,529	39,400	4,129
COST OF LIVING ADJ	25	78	10	10	10	686	47	0	0	0	5	0	0	0	871	0	
TOTAL DOUBLE TIME	1,275	4,000	500	500	500	35,000	2,375	0	0	0	250	0	0	0	44,400	39,400	5,000
PART TIME	0	0	0	0	0	0	12,250	0	0	25	0	0	0	750	13,025	24,655	(11,630)
OVERTIME	0	0	0	0	0	0	225	0	0	0	0	0	0	0	225	175	50
DOUBLE TIME	0	0	0	0	0	0	100	0	0	0	0	0	0	0	100	350	(250)
GRAND TOTAL SALARIES	740,725	486,925	184,550	548,250	122,950	1,603,175	259,650	12,000	188,100	98,500	238,975	190,450	353,675	448,125	5,476,050	5,267,319	208,731
15/16 BUDGETED BENEFITS	431,125	241,800	99,900	306,400	69,730	800,150	117,500	54,375	79,850	48,150	106,400	93,800	180,275	217,175	2,846,630	2,859,630	(13,000)
TOTAL SALARIES AND BENEFITS	1,171,850	728,725	284,450	854,650	192,680	2,403,325	377,150	66,375	267,950	146,650	345,375	284,250	533,950	665,300	8,322,680	8,126,949	195,731
14/15 BUDGETED	1,123,941	719,668	286,629	825,512	140,467	2,294,411	375,605	63,853	259,990	143,415	407,777	276,353	533,223	676,105		8,126,949	
INCREASE/(DECREASE)	47,909	9,057	(2,179)	29,138	52,213	108,914	1,545	2,522	7,960	3,235	(62,402)	7,897	727	(10,805)	195,731		

2015/16 SEWER CAPITAL OUTLAY

ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING OPERATING EXPENSES

	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	287,700	35,000	252,700
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	3,650	3,650	0
<u>TRAVEL/MEETINGS/ED</u>	14,500	14,500	0
<u>UTILITIES</u>	300	500	(200)
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	50,000	50,000	0
TOTAL EXPENSES	368,525	116,025	252,500

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

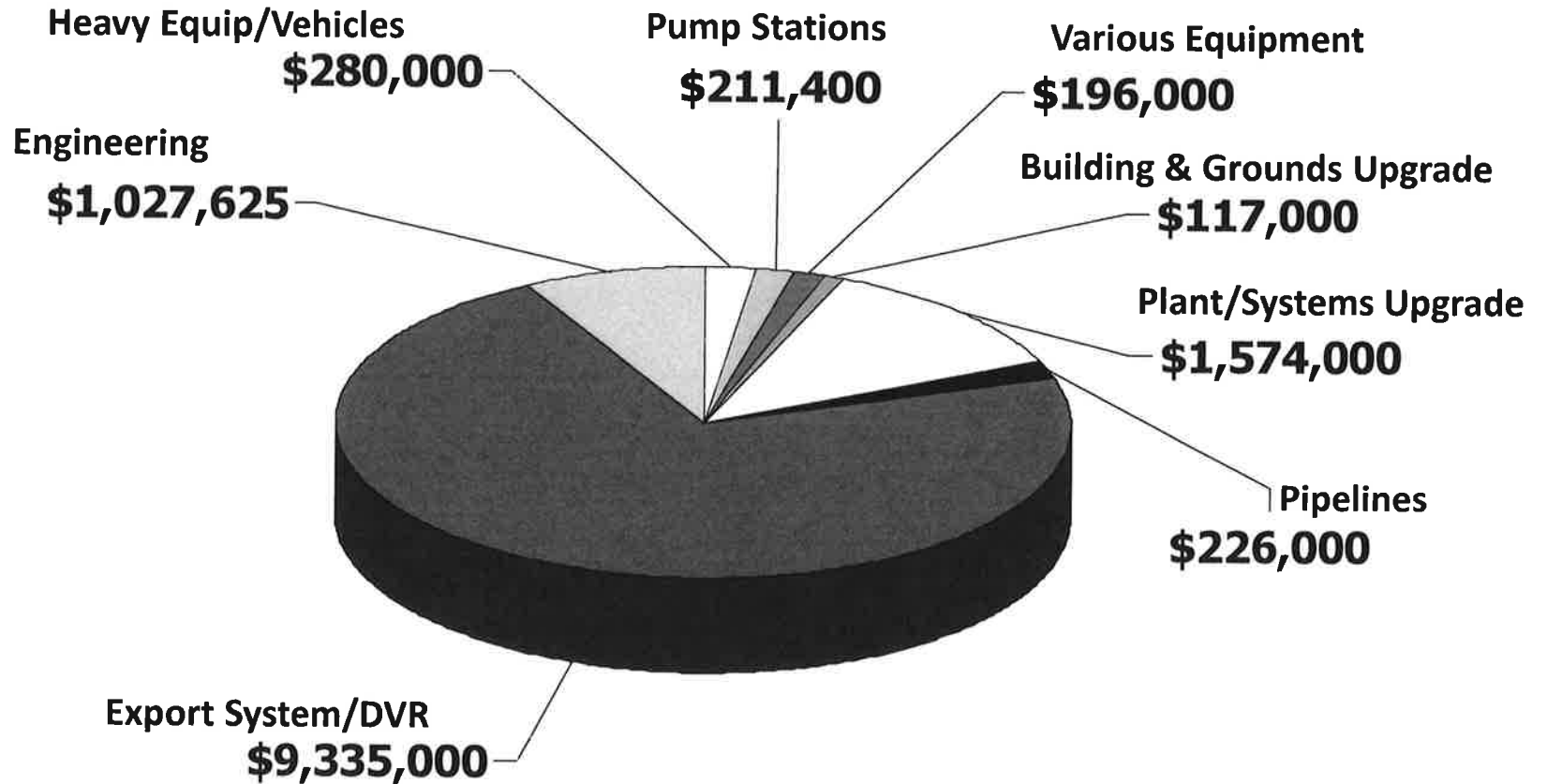
2015/16 SEWER CAPITAL OUTLAY

ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	15/16 BUDGET	14/15 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	684,632	686,659	(2,027)
NEW POSITIONS	0	0	0
SUB-TOTAL	684,632	686,659	(2,027)
COST OF LIVING ADJ	13,693	0	
TOTAL REGULAR	698,325	686,659	11,666
OVERTIME	24,510	27,500	(2,990)
COST OF LIVING ADJ	490	0	
TOTAL OVERTIME	25,000	27,500	(2,500)
DOUBLE TIME	98	2,500	(2,402)
COST OF LIVING ADJ	2	0	
TOTAL DOUBLE TIME	100	2,500	(2,400)
PART TIME	1,000	10,000	(9,000)
GRAND TOTAL SALARIES	724,425	726,659	(2,234)
BENEFITS	303,200	320,690	(17,490)
TOTAL SALARIES AND BENEFITS	1,027,625	1,047,349	(19,724)

SEWER ENTERPRISE FUND CAPITAL PROJECTS



2015/16 SEWER CAPITAL OUTLAY

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	DVR	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>UNDERGROUND REPAIR</i>																
8600 REPL STAND ALONE LATERAL CAMERA		18,000														18,000
8601 REHAB COLD BARN		12,000														12,000
<i>PUMPS</i>																
8603 FLOWMETER, JOHNSON SPS			6,675													6,675
8604 FLOWMETER, JOHNSON SPS			6,675													6,675
8639 FLOWMETER, JOHNSON SPS			6,675													6,675
8639 REPL PUMPS GARDNER MTN SEWER PS			50,000													50,000
8672 WET WELL COATING TAHOE KEYS PS			30,000													30,000
<i>ELECTRICAL</i>																
8602 REPL SCADA RTU			5,675													5,675
8606 REPL SCADA RTU			5,650													5,650
8607 REBUILD MOTOR SEWER PS (TBD)			8,400													8,400
8608 REPL SCADA RTU			5,675													5,675
<i>HEAVY MAINTENANCE</i>																
8609 STEEP BANK MOWER				30,000												30,000
8610 RAS PUMP				40,000												40,000
8620 RAS PUMP				40,000												40,000
8621 RAS PUMP				40,000												40,000
8623 REPL GAS BOY				48,000												48,000
8657 REPL ROLL UP DOOR				10,000												10,000
8658 REBUILD SLUDGE PUMPS				8,000												8,000
8678 REPL SLUDGE GRINDERS				20,000												20,000
8679 REPL LINERS SLUDGE AUGERS				20,000												20,000
8680 REPL SECONDARY CLARIFIER DRIVE				55,000												55,000
<i>EQUIPMENT REPAIR</i>																
8611 REPL GENERATOR TAHOE KEYS PS					60,000											60,000
8612 REPL TRUCK 12					260,000											260,000
<i>OPERATIONS</i>																
8616 CAMEL DUMP IMPROVEMENTS						20,000										20,000
8617 PLANT SCADA SYSTEM						49,000										49,000
8675 PLANT SECURITY						37,000										37,000
8676 REPL POLYMER PUMP						20,000										20,000
8677 REPL WATERLINE AERATION BASIN						100,000										100,000
<i>LABORATORY</i>																
8618 QUANTI TRAY SEALER										5,000						5,000
8619 AMEROMETRIC TITRATOR										6,000						6,000
<i>BOARD</i>																
8613 REPL BOARD ROOM AV EQUIP								50,000								50,000
<i>ADMINISTRATION</i>																
<i>HUMAN RESOURCES</i>																

2015/16 SEWER CAPITAL OUTLAY (CONTINUED)

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	OPS	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	DVR	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>DIAMOND VALLEY RANCH</i>																
8614 DITCH PIPING, DVR											80,000					80,000
8624 FENCING, DVR											15,000					15,000
8652 PAVING/SEALING ROADS DVR											45,000					45,000
8653 MINE REVEG DVR											45,000					45,000
<i>ENGINEERING</i>																
+++ 7014 TALLAC CREEK SEWER CROSSING												200,000				200,000
+++ 8161 DVR IRRIGATION IMPROVEMENTS											5,675,000					5,675,000
+++ 8177 EROSION CONTROL PROJECTS											28,000					28,000
+++ 8330 LPFS POWER/CONTROL UPGRADE											3,475,000					3,475,000
+++ 8426 TROUT CREEK RESTORATION											230,000					230,000
+++ 8521 PRIMARY CLARIFIER 2 REHAB											513,000					513,000
+++ 8521 HIGHWAY 50 RELOCATES											26,000					26,000
8626 WWTP TRANSFORMER #1											155,000					155,000
8627 PLANT PAVING											103,000					103,000
8628 SCADA UPGRADES											120,000					120,000
8629 REPL TREATMENT PLANT GENERATOR											107,000					107,000
+++ 8737 BMP PROJECTS											21,000					21,000
<i>Engineering Staff and Expenses</i>											1,396,150					1,396,150
<i>INFORMATION SYSTEMS</i>																
8632 VIRTUAL HOST													10,000			10,000
<i>CUSTOMER SERVICE</i>																
<i>FINANCE</i>																
TOTAL CAPITAL OUTLAY 15/16	30,000	100,025	25,400	311,000	340,000	226,000	11,000	50,000	0	0	185,000	12,047,150	10,000	0	0	13,335,575
ESTIMATED TOTAL 14/15	8,917	45,655	29,400	19,989	192,174	20,000	36,000	0	18,000	0	19,526	5,057,827	35,802	0	18,000	5,499,290
INCREASE(DECREASE)	21,083	54,370	(4,000)	291,011	147,826	206,000	(25,000)	50,000	(18,000)	0	165,474	6,989,323	(25,802)	0	(18,000)	7,836,285

+++THESE ARE BUDGETED ROLLOVERS FROM 14/15

**SEWER
EXPENSE DETAIL
BY CREW**

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1000	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	GENERAL & ADMINISTRATION					
	4510 INSURANCE EXPENSE	-190,967	121,000	157,059	140,000	140,000
	4810 POSTAGE EXPENSES	300	500	150	500	500
	5010 LAND AND BUILDINGS	191,876	192,000	143,907	192,000	192,000
	5020 EQUIPMENT RENTAL/LEASE	2,300	2,300	0	2,300	2,300
	6071 SHOP SUPPLIES	29	0	0	0	0
	6075 SAFETY EQUIPMENT/PHYSICALS	2,532	2,500	2,726	2,500	2,500
	6310 TELEPHONE	10,329	10,000	10,149	10,000	10,500
	6320 SIGNAL CHARGES	382	400	320	400	400
	6330 ELECTRICITY	1,609,373	1,712,000	1,427,803	1,712,000	1,743,500
	6340 WATER	11,305	12,500	10,471	11,500	11,500
	6350 NATURAL GAS	78,402	92,000	72,075	90,000	92,000
	6360 PROPANE	0	1,500	560	1,500	1,500
	6370 REFUSE DISPOSAL	33,030	42,000	29,708	42,000	42,000
	6510 MISC CORRECTIONS	-29	0	24	0	0
	6520 SUPPLIES	54	200	33	200	200
	6631 RDA TAX TRANSFER	420,980	521,000	342,248	445,000	470,000
	6633 COUNTY ADMINISTRATION FEE	116,840	165,000	92,123	117,000	128,000
	6634 TRANSPORTATION SYSTM MTGTION	67,173	23,000	58,312	60,000	60,000
	6635 LAFCO ADMIN COSTS	10,324	11,000	10,028	10,028	11,000
	6690 LOW INCOME RATE DISCOUNT	22,779	24,000	24,455	24,000	24,000
	6711 12 SW REF DEBT COST AMORT EXP	15,605	15,605	5,061	6,750	6,750
	6712 13 SW REF DEBT COST AMORT EXP	26,051	26,051	14,056	18,750	18,750
	6714 04 SEWER DEBT COST	-93,774	0	0	0	0
	6715 07 SEWER DEBT COST	2,632	2,633	0	0	0
	6739 2011 DEBT ISSUE COST AMORT	3,123	3,123	0	0	0
	6740 STREET LIGHTING EXPENSE	19,516	18,500	18,445	19,500	19,500
	6750 CONTINGENCY FUND	0	150,000	0	150,000	150,000
	6770 LOSS ON RETIRED ASSETS	132,942	0	1,823	0	0
	6800 LOAN COST EXPENSE	81,992	0	0	0	0
	6816 DEPRECIATION EXPENSE	4,407,514	4,570,000	4,149,285	4,500,000	4,590,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>6,982,613</u>	<u>7,718,812</u>	<u>6,570,821</u>	<u>7,555,928</u>	<u>7,716,900</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1001	UNDERGROUND REPAIR					
	4101 REGULAR SALARIES/WAGES	657,378	682,911	610,519	682,911	721,250
	4102 WAGES OVERTIME	17,553	19,000	10,223	19,000	18,200
	4103 WAGES DOUBLETIME	1,233	1,500	1,343	1,500	1,275
	4301 F.I.C.A. TAXES	50,650	54,691	45,627	54,691	56,650
	4302 DENTAL SELF INSURED	13,188	16,441	13,888	16,441	17,275
	4304 VISION	2,656	2,839	2,581	2,839	2,850
	4305 RETIREMENT HEALTH SAVINGS ACCT	11,521	12,000	10,907	12,000	12,000
	4306 WORKER'S COMPENSATION	27,383	16,500	20,294	16,500	27,400
	4308 UNIFORMS	3,441	2,600	2,874	2,600	3,000
	4310 ACWA MEDICAL INSURANCE	186,544	201,467	183,042	201,467	201,425
	4311 LIFE INSURANCE	1,917	1,997	1,815	1,997	2,000
	4313 AFLAC FEE DISTRICT PAID	0	10	0	10	25
	4314 LONG TERM DISABILITY, UNION	1,725	2,031	1,721	2,031	2,050
	4315 CP CLASSIC EMPLER CONTRIB	97,042	106,946	92,547	106,946	103,175
	4325 CALPERS PEPR	2,059	3,008	2,724	3,008	3,275
	4405 CONTRACTUAL SERVICES	35,260	45,000	30,380	40,000	40,000
	4520 MISC LIABILITY CLAIMS	1,954	5,000	1,956	5,000	5,000
	4610 GASOLINE	12,224	14,500	8,800	12,500	12,500
	4620 DIESEL	36,053	28,000	15,362	28,000	28,000
	4820 OFFICE SUPPLIES	1,310	1,500	1,145	1,500	1,500
	6012 MOBILE EQUIPMENT	104	300	0	300	300
	6030 SERVICE CONTRACTS	0	200	0	200	200
	6043 CALTRANS/CITY/COUNTY/IMPRVMTS	0	25,000	9	25,000	25,000
	6052 PIPE, COVERS, & MANHOLES	50,932	73,000	53,619	100,685	88,000
	6055 INFILTRATION & INFLOW	48,443	47,000	6,024	47,000	47,000
	6056 RADIO REPAIRS/REPLACEMENT	282	500	0	500	500
	6071 SHOP SUPPLIES	4,911	9,200	3,843	8,500	8,500
	6073 SMALL TOOLS	2,072	4,000	1,378	4,000	4,000
	6075 SAFETY EQUIPMENT/PHYSICALS	5,152	6,000	5,252	6,000	6,000
	6083 STANDBY ACCOMODATIONS	238	750	0	750	750
	6200 TRAVEL/MEETINGS/EDUCATION	7,529	11,000	7,610	10,000	10,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	2,358	3,200	2,795	3,200	3,200
	6360 PROPANE	60	150	0	150	150
	6520 SUPPLIES	0	400	0	400	400
	6650 REGULATORY OPERATING PERMITS	0	2,100	0	2,100	2,100

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
7516 SANDING UNIT, VEHICLE MOUNTED	0	0	8,918	8,917	0
8400 SMART COVERS	0	15,000	0	0	0
8600 REPL STAND ALONE LATRL CAMERA	0	0	0	0	18,000
8601 COLD BARN REHAB	0	0	0	0	12,000
Total for:					
 UNDERGROUND REPAIR	<u>1,283,172</u>	<u>1,415,741</u>	<u>1,147,196</u>	<u>1,428,643</u>	<u>1,484,950</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1002 PUMPS	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	4101 REGULAR SALARIES/WAGES	438,320	452,156	393,134	452,156	470,725
	4102 WAGES OVERTIME	12,809	16,000	11,254	16,000	12,200
	4103 WAGES DOUBLETIME	3,988	4,000	4,219	4,000	4,000
	4301 F.I.C.A. TAXES	35,023	36,120	32,883	36,120	37,250
	4302 DENTAL SELF INSURED	7,547	8,220	7,786	8,220	8,650
	4304 VISION	1,522	1,562	1,446	1,562	1,575
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,610	6,600	6,110	6,600	6,600
	4306 WORKER'S COMPENSATION	17,115	8,800	12,897	8,800	12,350
	4308 UNIFORMS	3,232	2,900	5,342	2,900	3,000
	4310 ACWA MEDICAL INSURANCE	101,724	104,571	93,572	104,571	97,425
	4311 LIFE INSURANCE	1,087	1,099	1,017	1,099	1,100
	4313 AFLAC FEE DISTRICT PAID	18	25	20	25	25
	4314 LONG TERM DISABILITY, UNION	1,214	1,214	18	1,214	1,225
	4315 CP CLASSIC EMPLER CONTRIB	71,472	76,401	68,647	76,401	72,600
	4610 GASOLINE	10,662	10,900	6,909	10,900	10,900
	4620 DIESEL	5,806	4,500	6,204	4,500	4,500
	4630 OIL & LUBRICANTS	0	450	115	450	450
	4740 CARBON	5,949	3,000	2,924	3,000	3,000
	4820 OFFICE SUPPLIES	1,450	720	1,048	720	700
	6012 MOBILE EQUIPMENT	657	135	34	135	150
	6041 BUILDINGS	166	1,800	532	1,800	1,800
	6042 GROUNDS & MAINTENANCE	2,114	800	63	800	800
	6048 LUTHER PASS PUMP STATION	8,782	6,300	12,183	10,000	6,300
	6051 PUMP STATIONS	34,957	34,100	55,775	54,000	44,000
	6056 RADIO REPAIRS/REPLACEMENT	363	270	148	270	270
	6071 SHOP SUPPLIES	4,924	8,190	5,759	8,190	8,000
	6073 SMALL TOOLS	3,118	3,060	4,518	3,060	3,060
	6075 SAFETY EQUIPMENT/PHYSICALS	4,411	5,000	1,805	5,000	5,000
	6083 STANDBY ACCOMODATIONS	1,747	2,400	1,637	2,400	2,400
	6200 TRAVEL/MEETINGS/EDUCATION	98	3,000	2,449	3,000	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	190	500	1,673	500	500
	6310 TELEPHONE	2,219	2,340	1,491	2,340	1,250
	6520 SUPPLIES	273	360	347	360	360
	6650 REGULATORY OPERATING PERMITS	20,277	21,000	19,791	21,000	21,000
	7007 PUMP, SKI RUN SWR PS	15,827	0	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
7506 IMPELLER, TAHOE KEYS	10,112	0	0	0	0
8303 UP TRKE MTR RECOND	0	0	0	5,655	0
8305 REPL PUMP MTR #1 VENICE	10,638	0	0	0	0
8403 SKI RUN DOOR HATCHES	0	0	0	10,000	0
8405 RBLD SKI RUN PUMP	6,008	0	0	0	0
8489 SECURITY MEASURES	0	26,500	0	0	0
8490 CATHODIC PROTECTION	0	0	0	15,000	0
8503 RBLD MTR/PMP CV LPPS	0	20,000	0	0	0
8504 SPARE PUMP, PONDEROSA SPS	0	10,000	9,157	10,000	0
8544 BALDWIN WET WELL REPAIR	0	5,000	0	5,000	0
8603 FLOWMETER, JOHNSON SPS	0	0	0	0	6,675
8604 FLOWMETER, JOHNSON SPS	0	0	0	0	6,675
8638 FLOWMETER, JOHNSON SPS	0	0	0	0	6,675
8639 REPL PUMPS GARDNER MTN PS	0	0	0	0	50,000
8672 WET WELL COATING TKPS	0	0	0	0	30,000
Total for:					
PUMPS	<u>852,429</u>	<u>889,993</u>	<u>772,907</u>	<u>897,748</u>	<u>946,190</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1003	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	ELECTRICAL SHOP					
	4101 REGULAR SALARIES/WAGES	161,676	183,020	142,689	183,020	181,750
	4102 WAGES OVERTIME	1,302	3,500	1,483	3,500	2,300
	4103 WAGES DOUBLETIME	782	500	768	500	500
	4301 F.I.C.A. TAXES	13,418	14,307	13,945	14,307	14,100
	4302 DENTAL SELF INSURED	2,747	2,989	3,139	2,989	3,150
	4304 VISION	555	568	582	568	575
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,408	2,400	2,458	2,400	2,400
	4306 WORKER'S COMPENSATION	6,652	2,838	5,118	2,838	6,550
	4308 UNIFORMS	1,158	1,000	1,906	1,000	1,100
	4310 ACWA MEDICAL INSURANCE	42,167	43,551	45,071	43,551	46,850
	4311 LIFE INSURANCE	403	402	411	402	425
	4313 AFLAC FEE DISTRICT PAID	9	30	17	30	25
	4314 LONG TERM DISABILITY, UNION	442	442	0	442	450
	4315 CP CLASSIC EMPLER CONTRIB	28,833	31,082	25,073	31,082	21,875
	4325 CALPERS PEPRA	0	0	952	1,200	2,400
	4610 GASOLINE	2,257	2,500	1,407	2,500	2,500
	4820 OFFICE SUPPLIES	930	878	803	878	875
	6021 PRIMARY EQUIPMENT	1,232	4,500	7,505	4,500	4,500
	6022 SECONDARY EQUIPMENT	3,844	3,600	5,593	6,000	3,600
	6023 FILTER EQUIP/BLDG	12,329	4,000	4,123	4,000	4,000
	6041 BUILDINGS	15,682	13,800	20,975	13,800	13,800
	6048 LUTHER PASS PUMP STATION	0	2,250	0	2,250	2,250
	6051 PUMP STATIONS	39,134	15,000	12,605	15,000	15,000
	6056 RADIO REPAIRS/REPLACEMENT	0	225	0	225	225
	6071 SHOP SUPPLIES	5,944	3,938	2,935	3,938	3,925
	6073 SMALL TOOLS	743	2,205	2,372	2,205	2,205
	6075 SAFETY EQUIPMENT/PHYSICALS	329	2,600	1,444	2,600	2,600
	6200 TRAVEL/MEETINGS/EDUCATION	107	3,600	905	1,800	3,600
	6250 DUES/MEMBERSHIPS/CERTIFICATION	1,013	800	992	800	800
	6310 TELEPHONE	61	75	52	75	75
	6520 SUPPLIES	0	450	290	450	450
	6653 BIOSOLIDS EQUIPMENT/BUILDING	1,376	3,285	3,821	3,285	3,285
	8307 REP RELAY PLANT 15KV GEAR	0	0	0	15,000	0
	8507 SWR PS MOTOR REBUILDS TBD	0	8,200	0	8,200	0
	8508 1500 KVA TRANSFORMER PLANT	0	50,000	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8589 PORTABLE PRESSURE CALIBRATOR	0	6,200	5,402	6,200	0
8602 REPL SCADA RTU	0	0	0	0	5,675
8606 REPL SCADA RTU	0	0	0	0	5,650
8607 REBLD MOTOR SEWER PS	0	0	0	0	8,400
8608 REPL SCADA RTU	0	0	0	0	5,675
Total for:					
ELECTRICAL SHOP	<u>347,533</u>	<u>414,735</u>	<u>314,836</u>	<u>381,535</u>	<u>373,540</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.:	Object / Description	2014 Actual	2015 Budget	2015 Actual	2015 Estimated	AB 2016 Budget
1004	HEAVY MAINTENANCE					
	4101 REGULAR SALARIES/WAGES	483,380	516,356	472,639	516,356	536,750
	4102 WAGES OVERTIME	10,567	10,000	5,520	10,000	11,000
	4103 WAGES DOUBLETIME	504	300	816	500	500
	4301 F.I.C.A. TAXES	38,922	40,289	35,475	40,289	41,950
	4302 DENTAL SELF INSURED	9,542	10,462	9,675	10,462	11,000
	4304 VISION	1,926	1,987	1,798	1,987	2,000
	4305 RETIREMENT HEALTH SAVINGS ACCT	8,364	8,400	7,600	8,400	8,400
	4306 WORKER'S COMPENSATION	21,322	8,632	15,447	8,632	20,000
	4308 UNIFORMS	4,895	4,000	4,074	4,000	4,500
	4310 ACWA MEDICAL INSURANCE	128,443	133,320	119,349	133,320	131,150
	4311 LIFE INSURANCE	1,376	1,382	1,250	1,382	1,400
	4313 AFLAC FEE DISTRICT PAID	72	40	78	75	75
	4314 LONG TERM DISABILITY, UNION	1,486	1,523	1,382	1,523	1,525
	4315 CP CLASSIC EMLER CONTRIB	83,008	88,821	78,935	88,821	84,400
	4610 GASOLINE	4,349	6,500	3,257	6,500	6,500
	4620 DIESEL	722	2,000	820	2,000	2,000
	4630 OIL & LUBRICANTS	378	500	502	500	500
	4820 OFFICE SUPPLIES	1,685	600	1,248	600	600
	6012 MOBILE EQUIPMENT	2,538	2,000	882	2,000	2,000
	6021 PRIMARY EQUIPMENT	12,822	12,000	1,287	12,000	12,000
	6022 SECONDARY EQUIPMENT	17,697	13,000	11,817	13,000	13,000
	6023 FILTER EQUIP/BLDG	4,702	8,000	4,932	8,000	11,000
	6041 BUILDINGS	33,784	23,000	20,438	23,000	23,000
	6042 GROUNDS & MAINTENANCE	11,878	12,500	9,524	12,500	12,500
	6047 EXPORT/FORCE MAIN REPAIRS	3,344	4,000	3,135	9,000	4,000
	6051 PUMP STATIONS	0	500	1,193	500	500
	6056 RADIO REPAIRS/REPLACEMENT	0	500	0	500	500
	6071 SHOP SUPPLIES	18,262	18,000	19,638	18,000	18,000
	6073 SMALL TOOLS	3,985	3,500	9,247	3,500	3,500
	6075 SAFETY EQUIPMENT/PHYSICALS	6,812	3,500	5,111	4,000	4,000
	6200 TRAVEL/MEETINGS/EDUCATION	3,696	5,000	8,496	8,000	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	1,541	1,775	2,659	1,775	1,775
	6310 TELEPHONE	472	350	11	350	350
	6520 SUPPLIES	108	500	0	500	500
	6653 BIOSOLIDS EQUIPMENT/BUILDING	7,102	11,000	57,235	11,000	7,500

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
7513 STREET SWEEPER-SKIDSTEER ATTCH	0	0	5,089	5,089	0
8409 REBUILD CENTRIFUGE	23,385	0	0	0	0
8410 REPL SLUDGE GRINDER	27,140	20,000	0	0	0
8509 REPL SECONDARY CLAR DRIVE	0	55,000	0	0	0
8510 REPLACE SLUDGE AUGER LINERS	0	20,000	0	0	0
8584 REPL ROLL UP DOOR	0	10,000	9,038	10,000	0
8585 PORTABLE WELDER	0	10,000	0	4,900	0
8586 REPL GASBOY	0	48,000	0	0	0
8609 STEEP BANK MOWER	0	0	0	0	30,000
8610 RAS PUMP	0	0	0	0	40,000
8620 RAS PUMP	0	0	0	0	40,000
8621 RAS PUMP	0	0	0	0	40,000
8623 REPL GAS BOY	0	0	0	0	48,000
8657 REPL ROLL UP DOOR	0	0	0	0	10,000
8658 REBUILD SLUDGE PUMPS	0	0	0	0	8,000
8678 REPL SLUDGE GRINDERS	0	0	0	0	20,000
8679 REPL LINERS SLUDGE AUGERS	0	0	0	0	20,000
8680 REBLD SECONDARY CLAR DRIVE	0	0	0	0	55,000
Total for:					
HEAVY MAINTENANCE	980,209	1,117,237	929,597	982,961	1,294,375

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1005	EQUIPMENT REPAIR					
	4101 REGULAR SALARIES/WAGES	81,231	85,329	81,583	85,329	115,950
	4102 WAGES OVERTIME	6,692	7,000	7,543	7,000	6,500
	4103 WAGES DOUBLETIME	492	350	1,320	350	500
	4301 F.I.C.A. TAXES	7,655	7,090	7,145	7,090	9,400
	4302 DENTAL SELF INSURED	1,384	1,495	1,739	1,495	2,375
	4304 VISION	279	284	322	284	450
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,212	1,200	1,359	1,200	1,800
	4306 WORKER'S COMPENSATION	3,361	1,540	2,767	1,540	3,975
	4308 UNIFORMS	362	325	575	325	450
	4310 ACWA MEDICAL INSURANCE	21,699	20,836	26,168	20,836	35,150
	4311 LIFE INSURANCE	203	201	227	201	325
	4313 AFLAC FEE DISTRICT PAID	0	5	0	5	5
	4314 LONG TERM DISABILITY, UNION	221	221	0	221	325
	4315 CP CLASSIC EMPLER CONTRIB	13,794	14,591	12,998	14,591	13,850
	4325 CALPERS PEPRA	0	0	607	800	1,625
	4610 GASOLINE	732	1,000	515	1,000	1,000
	4620 DIESEL	481	1,000	421	1,000	1,000
	4630 OIL & LUBRICANTS	1,951	3,500	2,846	3,500	3,500
	4820 OFFICE SUPPLIES	270	250	222	250	2,500
	6011 AUTOMOTIVE	50,904	38,280	39,520	42,777	36,775
	6012 MOBILE EQUIPMENT	5	200	120	200	200
	6013 GENERATORS	9,184	8,000	3,927	8,000	8,000
	6030 SERVICE CONTRACTS	10,341	9,500	2,710	9,500	9,500
	6071 SHOP SUPPLIES	1,346	2,000	3,093	2,000	2,000
	6073 SMALL TOOLS	1,078	1,500	639	1,500	1,500
	6075 SAFETY EQUIPMENT/PHYSICALS	424	600	435	600	600
	6200 TRAVEL/MEETINGS/EDUCATION	19	2,000	974	2,000	2,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	50	0	50	50
	6520 SUPPLIES	151	300	36	300	300
	8215 GENERATOR, STANFORD CAMP	0	0	150	15,000	0
	8315 REPLACE TRUCK 44	33,826	0	0	1,174	0
	8349 DIESEL PARTICULATE FILTER	17,250	0	0	0	0
	8379 REPLACE BIJOU GENERATOR	0	0	46,756	49,000	0
	8412 EXHAUST REMOVAL SYSTEM	0	0	0	10,000	0
	8414 SNOWFLOW TRUCK 20	7,578	0	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8415 REPL TRUCK 30	19,418	0	0	0	0
8422 REPLACE ENGINE/TRANSMISSION	0	0	0	1,500	0
8423 REPL IN-GROUND TRUCK LIFT	0	0	0	15,000	0
8500 REPL TRUCK 70	0	30,000	23,059	23,000	0
8511 NEW SNOWPLOW TRK 44	0	7,500	7,912	7,500	0
8512 REPL TRUCK 42	0	35,000	23,032	35,000	0
8513 REPL TRUCK 28	0	35,000	0	35,000	0
8611 REPL GENERATOR TKPS	0	0	0	0	60,000
8612 REPL TRUCK #12	0	0	0	0	280,000
Total for:					
EQUIPMENT REPAIR	<u>293,543</u>	<u>316,147</u>	<u>300,720</u>	<u>406,118</u>	<u>601,605</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1006 OPERATIONS	<u>Object / Description</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	2015 <u>Estimated</u>	AB 2016 <u>Budget</u>
	4101 REGULAR SALARIES/WAGES	1,279,382	1,414,849	1,144,421	1,414,849	1,508,175
	4102 WAGES OVERTIME	63,632	65,000	75,994	65,000	60,000
	4103 WAGES DOUBLETIME	34,646	30,000	26,758	30,000	35,000
	4301 F.I.C.A. TAXES	102,604	115,503	95,641	115,503	122,650
	4302 DENTAL SELF INSURED	21,907	23,914	22,412	23,914	25,100
	4304 VISION	4,422	4,543	4,164	4,543	4,550
	4305 RETIREMENT HEALTH SAVINGS ACCT	19,967	19,969	18,338	19,969	20,050
	4306 WORKER'S COMPENSATION	52,026	20,625	37,793	20,625	30,000
	4308 UNIFORMS	6,827	6,000	5,537	6,000	6,000
	4310 ACWA MEDICAL INSURANCE	326,723	337,762	311,367	337,762	341,975
	4311 LIFE INSURANCE	3,361	3,361	3,084	3,361	3,375
	4312 LONG TERM DISABILITY, MGMT	918	918	853	918	925
	4313 AFLAC FEE DISTRICT PAID	198	150	201	200	200
	4314 LONG TERM DISABILITY, UNION	3,205	3,205	2,983	3,205	3,225
	4315 CP CLASSIC EMPLER CONTRIB	219,701	248,612	206,376	248,612	242,100
	4405 CONTRACTUAL SERVICES	0	100	0	100	100
	4460 SPECIAL REPORTS	0	100	0	100	10,000
	4610 GASOLINE	875	900	422	900	900
	4620 DIESEL	4	100	0	100	100
	4720 POLYMER	128,771	120,000	136,819	120,000	120,000
	4740 CARBON	0	25,000	0	0	25,000
	4755 HYPOCHLORITE	68,538	75,000	57,033	75,000	75,000
	4760 LABORATORY SUPPLIES	4,041	4,000	3,533	4,000	4,000
	4770 SODIUM HYDROXIDE	5,780	5,700	0	5,700	6,500
	4790 OTHER SUPPLIES	0	100	83	100	100
	4820 OFFICE SUPPLIES	3,830	3,600	2,800	3,600	3,600
	6021 PRIMARY EQUIPMENT	0	1,000	0	1,000	1,000
	6022 SECONDARY EQUIPMENT	428	2,500	0	2,500	2,500
	6023 FILTER EQUIP/BLDG	0	500	1,280	500	500
	6025 LABORATORY EQUIPMENT	1,368	2,000	1,679	2,000	2,000
	6030 SERVICE CONTRACTS	1,250	1,200	1,077	1,200	1,200
	6040 EMERGENCY RETENTION BASIN	0	1,000	0	1,000	1,000
	6041 BUILDINGS	1,980	1,000	992	1,000	1,000
	6042 GROUNDS & MAINTENANCE	7,842	11,000	4,139	11,000	61,000
	6056 RADIO REPAIRS/REPLACEMENT	151	100	0	100	100

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6071 SHOP SUPPLIES	2,299	2,500	2,286	2,500	2,500
6073 SMALL TOOLS	1,154	1,200	233	1,200	1,200
6075 SAFETY EQUIPMENT/PHYSICALS	6,542	3,200	4,203	3,200	4,000
6200 TRAVEL/MEETINGS/EDUCATION	8,670	15,000	6,977	15,000	15,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	4,996	4,000	6,587	4,500	4,500
6310 TELEPHONE	350	300	352	300	300
6520 SUPPLIES	877	1,000	10	1,000	1,000
6650 REGULATORY OPERATING PERMITS	113,178	110,000	121,170	122,000	130,000
6652 BIOSOLID DISPOSAL COSTS	194,540	179,000	179,146	200,000	210,000
6653 BIOSOLIDS EQUIPMENT/BUILDING	3,449	2,000	2,941	2,000	5,000
8316 REPL PLANT DRAIN PUMP	7,189	0	0	0	0
8328 PLANT SCADA SYSTEM	7,604	0	0	0	0
8514 POND FENCING	0	30,000	0	0	0
8516 PLANT SCADA	0	49,000	0	0	0
8517 PLANT SECURITY	0	37,000	0	0	0
8520 EYE-WASH UNITS	0	20,000	0	20,000	0
8582 REPLACE POLYMER PUMPS	0	20,000	0	0	0
8583 REPL AERATION BASIN WATERLINE	0	100,000	0	0	0
8616 CAMEL DUMP IMP	0	0	0	0	20,000
8617 PLANT SCADA SYSTEM	0	0	0	0	49,000
8675 PLANT SECURITY	0	0	0	0	37,000
8676 REPL POLYMER PUMP	0	0	0	0	20,000
8677 REPL WTRLN AERATION BASIN	0	0	0	0	100,000
Total for:					
OPERATIONS	2,715,225	3,123,511	2,489,684	2,896,061	3,318,425

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1007	LABORATORY	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2016</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	225,717	231,280	206,803	231,280	239,200
	4102	WAGES OVERTIME	5,741	5,250	3,889	5,250	5,500
	4103	WAGES DOUBLETIME	2,554	2,750	2,199	2,750	2,375
	4201	WAGES PARTIME REGULAR	7,947	14,125	7,325	14,125	12,250
	4202	WAGES OVERTIME	213	175	88	175	225
	4203	WAGES DOUBLETIME	94	350	120	350	100
	4301	F.I.C.A. TAXES	18,191	19,426	16,722	19,426	19,875
	4302	DENTAL SELF INSURED	3,419	3,737	3,508	3,737	3,925
	4304	VISION	690	710	652	710	725
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,231	3,237	2,989	3,237	3,275
	4306	WORKER'S COMPENSATION	7,678	3,300	5,490	3,300	4,800
	4308	UNIFORMS	724	600	1,077	600	600
	4310	ACWA MEDICAL INSURANCE	47,609	49,584	41,778	49,584	45,150
	4311	LIFE INSURANCE	547	552	510	552	575
	4312	LONG TERM DISABILITY, MGMT	380	400	0	400	400
	4313	AFLAC FEE DISTRICT PAID	54	45	50	45	50
	4314	LONG TERM DISABILITY, UNION	442	442	0	442	450
	4315	CP CLASSIC EMPLER CONTRIB	37,739	39,642	35,173	39,642	37,675
	4405	CONTRACTUAL SERVICES	4,154	5,000	3,258	5,000	5,000
	4610	GASOLINE	1,667	1,600	1,166	1,600	1,600
	4760	LABORATORY SUPPLIES	32,913	30,500	29,738	30,500	30,500
	4790	OTHER SUPPLIES	94	1,000	760	1,000	1,000
	4810	POSTAGE EXPENSES	375	750	463	750	750
	4820	OFFICE SUPPLIES	1,541	2,550	2,319	1,600	2,000
	6025	LABORATORY EQUIPMENT	6,810	6,000	7,014	8,500	6,000
	6030	SERVICE CONTRACTS	6,850	9,700	8,782	7,000	9,700
	6041	BUILDINGS	0	500	0	500	500
	6042	GROUNDS & MAINTENANCE	0	100	387	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6073	SMALL TOOLS	13	0	0	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	848	790	834	790	790
	6110	MONITORING	12,726	24,500	20,867	24,500	24,500
	6200	TRAVEL/MEETINGS/EDUCATION	1,584	4,500	3,897	4,500	4,500
	6250	DUES/MEMBERSHIPS/CERTIFICATION	1,428	900	832	900	900
	6520	SUPPLIES	0	100	0	100	100

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6650 REGULATORY OPERATING PERMITS	1,858	3,000	1,858	2,000	2,000
8419 REPL DATA SONDE	13,769	0	0	0	0
8492 REPL MONIT WELL SYS ERB&DVR	0	0	0	20,000	0
8518 REPL UV SPECTROPHOTOMETER	0	10,000	0	10,000	0
8519 REPL BOD INCUBATOR	0	6,000	0	6,000	0
8618 QUANTI TRAY SEALER	0	0	0	0	5,000
8619 AMPEROMETRIC TITRATOR	0	0	0	0	6,000
Total for:					
LABORATORY	<u>449,600</u>	<u>483,245</u>	<u>410,548</u>	<u>501,095</u>	<u>478,240</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1019	BOARD OF DIRECTORS					
	4101 REGULAR SALARIES/WAGES	12,046	12,000	10,782	12,000	12,000
	4301 F.I.C.A. TAXES	927	918	828	918	925
	4302 DENTAL SELF INSURED	3,426	3,737	3,502	3,737	3,925
	4303 UNEMPLOYMENT INSURANCE	173	0	-174	0	0
	4304 VISION	691	710	651	710	725
	4306 WORKER'S COMPENSATION	165	125	113	125	125
	4310 ACWA MEDICAL INSURANCE	44,596	45,824	42,970	45,824	48,150
	4311 LIFE INSURANCE	109	115	101	115	125
	4315 CP CLASSIC EMPLOYER CONTRIB	412	424	378	424	400
	4475 LEGAL-SPECIAL PROJECTS	130	250	0	250	250
	4480 LEGAL-REGULAR	21,846	21,000	20,016	21,000	21,000
	4820 OFFICE SUPPLIES	830	950	235	950	950
	6200 TRAVEL/MEETINGS/EDUCATION	6,959	10,000	5,505	10,000	10,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	18,247	21,313	18,458	22,600	23,500
	6520 SUPPLIES	955	250	0	250	250
	6610 ELECTION EXPENSE	0	9,000	6,157	9,000	0
	8613 REPL BOARD ROOM AV EQUIP	0	0	0	0	50,000
	Total for:					
	BOARD OF DIRECTORS	<u>111,512</u>	<u>126,616</u>	<u>109,522</u>	<u>127,903</u>	<u>172,325</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1021	ADMINISTRATION					
4101	REGULAR SALARIES/WAGES	186,651	179,843	169,985	179,843	188,075
4102	WAGES OVERTIME	8	25	0	25	25
4301	F.I.C.A. TAXES	11,748	13,760	9,071	13,760	14,400
4302	DENTAL SELF INSURED	1,940	2,242	2,101	2,242	2,375
4304	VISION	404	446	391	446	450
4305	RETIREMENT HEALTH SAVINGS ACCT	5,663	2,741	2,619	2,741	2,875
4306	WORKER'S COMPENSATION	841	572	539	572	475
4310	ACWA MEDICAL INSURANCE	29,974	32,194	29,440	32,194	32,150
4311	LIFE INSURANCE	497	499	465	499	500
4312	LONG TERM DISABILITY, MGMT	979	992	0	992	1,000
4313	AFLAC FEE DISTRICT PAID	18	20	17	20	25
4314	LONG TERM DISABILITY, UNION	105	105	0	105	125
4315	CP CLASSIC EMPLER CONTRIB	24,220	23,713	21,273	23,713	22,525
4325	CALPERS PEPRA	1,998	2,838	2,563	2,838	2,950
4405	CONTRACTUAL SERVICES	97	500	0	500	500
4480	LEGAL-REGULAR	0	2,000	26	1,000	1,000
4610	GASOLINE	1,938	1,600	801	1,600	1,600
4810	POSTAGE EXPENSES	0	25	0	0	0
4820	OFFICE SUPPLIES	1,094	2,500	830	2,000	2,000
4830	SUBSCRIPTIONS EXPENSE	94	400	72	150	150
4920	PRINTING	0	100	62	100	100
6030	SERVICE CONTRACTS	613	800	374	800	800
6075	SAFETY EQUIPMENT/PHYSICALS	108	100	0	100	100
6200	TRAVEL/MEETINGS/EDUCATION	3,143	4,000	3,705	4,500	4,500
6250	DUES/MEMBERSHIPS/CERTIFICATION	970	1,025	752	600	600
6520	SUPPLIES	532	1,500	323	1,500	1,500
6621	INCENTIVE & RECOGNITION PRGRM	2,924	3,500	2,556	3,500	3,500
8438	REPLACE COPIER	0	0	14,850	16,000	0
	Total for:					
	ADMINISTRATION	<u>276,559</u>	<u>278,040</u>	<u>262,815</u>	<u>292,340</u>	<u>284,300</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.:	Object / Description	2014 Actual	2015 Budget	2015 Actual	2015 Estimated	AB 2016 Budget
1022	HUMAN RESOURCES					
	4101 REGULAR SALARIES/WAGES	93,106	92,975	80,909	85,675	98,350
	4102 WAGES OVERTIME	104	125	55	125	125
	4201 WAGES PARTIME REGULAR	0	30	61	30	25
	4202 WAGES OVERTIME	6	0	0	0	0
	4301 F.I.C.A. TAXES	6,613	7,124	5,147	7,124	7,525
	4302 DENTAL SELF INSURED	1,377	1,495	1,346	1,495	1,575
	4304 VISION	278	284	250	284	300
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,543	1,530	1,383	1,530	1,575
	4306 WORKER'S COMPENSATION	309	128	214	128	300
	4310 ACWA MEDICAL INSURANCE	21,995	22,716	20,302	22,716	20,400
	4311 LIFE INSURANCE	277	274	248	274	275
	4312 LONG TERM DISABILITY, MGMT	430	430	0	430	450
	4313 AFLAC FEE DISTRICT PAID	18	20	17	20	25
	4314 LONG TERM DISABILITY, UNION	82	82	0	82	100
	4315 CP CLASSIC EMPLER CONTRIB	15,313	16,202	13,038	16,202	15,625
	4405 CONTRACTUAL SERVICES	6,708	13,400	24,270	20,700	4,275
	4445 PERSONNEL LEGAL	4,133	7,500	3,622	5,000	7,500
	4810 POSTAGE EXPENSES	0	75	25	75	75
	4820 OFFICE SUPPLIES	1,242	1,750	2,869	1,750	1,125
	4830 SUBSCRIPTIONS EXPENSE	704	940	628	940	925
	4920 PRINTING	0	225	142	225	225
	4930 ADS/LEGAL NOTICES	2,459	4,500	5,417	4,500	4,500
	6030 SERVICE CONTRACTS	2,038	2,300	2,468	2,300	2,300
	6075 SAFETY EQUIPMENT/PHYSICALS	1,215	1,250	1,333	1,250	1,500
	6079 SAFETY PROGRAMS	8,740	18,675	11,918	21,900	20,900
	6200 TRAVEL/MEETINGS/EDUCATION	6,041	4,750	2,989	7,900	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	488	800	458	650	800
	6520 SUPPLIES	46	150	19	150	150
	6670 PERSONNEL EXPENSE	686	1,700	1,309	1,700	1,700
	Total for:					
	HUMAN RESOURCES	<u>175,951</u>	<u>201,430</u>	<u>180,437</u>	<u>205,155</u>	<u>195,625</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1027	PUBLIC OUTREACH					
	4405 CONTRACTUAL SERVICES	57,801	52,500	50,399	72,500	52,500
	4810 POSTAGE EXPENSES	0	0	4,633	9,450	9,450
	4820 OFFICE SUPPLIES	0	500	0	500	500
	4830 SUBSCRIPTIONS EXPENSE	103	100	76	100	100
	4920 PRINTING	17,104	7,500	10,308	15,000	15,000
	6030 SERVICE CONTRACTS	21	0	0	0	0
	6200 TRAVEL/MEETINGS/EDUCATION	2,150	2,500	1,462	2,500	2,500
	6310 TELEPHONE	523	0	0	0	0
	6520 SUPPLIES	1	25	0	25	25
	6620 PUBLIC RELATIONS EXPENSE	31,628	25,000	28,193	43,150	27,250
	Total for:					
	PUBLIC OUTREACH	<u>109,331</u>	<u>88,125</u>	<u>95,071</u>	<u>143,225</u>	<u>107,325</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1028	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	DIAMOND VALLEY RANCH					
	4101 REGULAR SALARIES/WAGES	229,382	256,781	156,274	190,000	233,725
	4102 WAGES OVERTIME	4,840	5,500	647	5,000	5,000
	4103 WAGES DOUBLETIME	0	0	230	250	250
	4301 F.I.C.A. TAXES	18,586	20,065	17,009	15,000	18,275
	4302 DENTAL SELF INSURED	4,108	4,484	3,941	4,484	4,725
	4304 VISION	829	852	733	852	875
	4305 RETIREMENT HEALTH SAVINGS ACCT	4,170	4,172	3,648	4,172	4,000
	4306 WORKER'S COMPENSATION	10,414	4,092	6,113	4,092	5,000
	4308 UNIFORMS	241	250	177	250	250
	4310 ACWA MEDICAL INSURANCE	59,844	64,387	34,618	64,387	49,425
	4311 LIFE INSURANCE	736	736	630	736	700
	4312 LONG TERM DISABILITY, MGMT	824	824	858	824	725
	4313 AFLAC FEE DISTRICT PAID	0	10	0	10	25
	4314 LONG TERM DISABILITY, UNION	399	399	305	399	400
	4315 CP CLASSIC EMPLER CONTRIB	40,682	45,225	24,121	35,000	12,375
	4325 CALPERS PEPR	0	0	2,645	4,600	9,625
	4405 CONTRACTUAL SERVICES	21,423	105,000	5,313	8,500	36,200
	4475 LEGAL-SPECIAL PROJECTS	1,235	1,000	0	1,000	1,000
	4480 LEGAL-REGULAR	585	5,000	397	1,000	5,000
	4610 GASOLINE	10,995	10,000	7,554	10,000	10,000
	4620 DIESEL	8,970	15,000	3,212	9,000	9,000
	4630 OIL & LUBRICANTS	0	800	93	800	800
	4820 OFFICE SUPPLIES	219	800	625	800	800
	5020 EQUIPMENT RENTAL/LEASE	8,215	10,000	3,960	10,000	10,000
	6042 GROUNDS & MAINTENANCE	62,251	55,000	25,626	55,000	59,500
	6051 PUMP STATIONS	0	2,000	0	2,000	2,000
	6071 SHOP SUPPLIES	40	500	37	500	500
	6073 SMALL TOOLS	1,546	2,000	376	2,000	2,000
	6075 SAFETY EQUIPMENT/PHYSICALS	2,371	2,650	1,788	2,650	2,650
	6110 MONITORING	0	15,000	0	15,000	15,000
	6200 TRAVEL/MEETINGS/EDUCATION	1,667	5,000	2,684	5,000	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	738	700	395	700	700
	6310 TELEPHONE	3,015	3,000	2,755	3,000	3,000
	6360 PROPANE	6,381	5,000	6,903	5,000	5,000
	6520 SUPPLIES	322	500	602	500	500

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6649 FISH	51,750	51,750	51,750	51,750	51,750
6650 REGULATORY OPERATING PERMITS	142,593	150,000	171,813	225,000	225,000
6651 LAND TAXES	59,150	60,000	61,506	62,000	63,000
7612 ICR OXYGEN SYSTEM IMPROVEMENTS	0	0	0	4,526	0
8380 NEW TRAILER SLOPE MOWER	26,405	0	0	0	0
8424 MINI EXCAVATOR	82,834	0	0	0	0
8425 SEEDER	14,986	0	0	0	0
8486 REPL AERATION SYS HARV PL RES	0	85,000	0	0	0
8523 ICR VAULT SAFETY	0	100,000	0	0	0
8524 MINE REVEG	0	25,000	0	0	0
8525 REPLACE FENCING	0	15,000	0	0	0
8577 DVR PAVING/SEALING ROADS	0	45,000	0	0	0
8578 WATER TRAILER	0	15,000	0	15,000	0
8579 DITCH PIPING	0	80,000	0	0	0
8580 DITCH/RESERVOIR MONITORING	0	30,000	0	0	0
8581 DAMMER DIKER	0	46,000	0	0	0
8614 DITCH PIPING, DVR	0	0	0	0	80,000
8624 FENCING, DVR	0	0	0	0	15,000
8652 PAVING/SEALING ROADS DVR	0	0	0	0	45,000
8653 MINE REVEG DVR	0	0	0	0	45,000
Total for:					
DIAMOND VALLEY RANCH	<u>882,746</u>	<u>1,349,477</u>	<u>599,338</u>	<u>820,782</u>	<u>1,038,775</u>

Adopted Budget - Expense

For Fiscal Year: 2016

		2014	2015	2015	2015	AB	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2016 Budget</u>	
Dept.: 1029	ENGINEERING						
	4101	REGULAR SALARIES/WAGES	624,111	686,659	537,996	686,659	698,325
	4102	WAGES OVERTIME	8,656	27,500	2,788	27,500	25,000
	4103	WAGES DOUBLETIME	0	2,500	0	2,500	100
	4201	WAGES PARTIME REGULAR	1,209	10,000	363	1,000	1,000
	4301	F.I.C.A. TAXES	43,905	55,589	34,292	55,589	55,425
	4302	DENTAL SELF INSURED	7,210	8,968	7,090	8,968	9,425
	4304	VISION	1,469	1,704	1,314	1,704	1,725
	4305	RETIREMENT HEALTH SAVINGS ACCT	8,774	9,729	16,709	9,729	9,550
	4306	WORKER'S COMPENSATION	2,388	1,361	1,590	1,361	2,350
	4308	UNIFORMS	411	96	406	96	150
	4310	ACWA MEDICAL INSURANCE	103,214	123,449	95,690	123,449	113,700
	4311	LIFE INSURANCE	1,570	1,729	1,348	1,729	1,750
	4312	LONG TERM DISABILITY, MGMT	2,811	2,811	0	2,811	2,825
	4313	AFLAC FEE DISTRICT PAID	73	100	93	100	100
	4314	LONG TERM DISABILITY, UNION	690	662	0	662	675
	4315	CP CLASSIC EMPLER CONTRIB	90,403	112,281	84,379	112,281	103,100
	4325	CALPERS PEPR	2,131	2,211	1,273	2,211	2,425
	4405	CONTRACTUAL SERVICES	195,914	20,000	72,621	155,575	252,200
	4420	MAPPING	157	2,500	0	2,500	2,500
	4475	LEGAL-SPECIAL PROJECTS	40,315	5,000	29,575	30,000	30,000
	4480	LEGAL-REGULAR	1,410	7,500	2,080	4,000	3,000
	4610	GASOLINE	6,261	5,300	3,853	5,300	5,300
	4810	POSTAGE EXPENSES	230	175	55	175	175
	4820	OFFICE SUPPLIES	5,928	6,050	19,626	19,550	6,050
	4830	SUBSCRIPTIONS EXPENSE	50	100	42	100	100
	4930	ADS/LEGAL NOTICES	0	125	0	125	125
	6027	OFFICE EQUIPMENT REPAIR	525	1,000	1,693	1,000	1,000
	6030	SERVICE CONTRACTS	655	1,000	283	1,000	1,000
	6042	GROUNDS & MAINTENANCE	0	100	0	100	100
	6071	SHOP SUPPLIES	233	500	874	1,000	500
	6073	SMALL TOOLS	0	0	11	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	247	1,050	685	1,050	1,050
	6200	TRAVEL/MEETINGS/EDUCATION	5,048	12,500	9,211	12,500	12,500
	6250	DUES/MEMBERSHIPS/CERTIFICATION	2,107	2,000	1,487	2,000	2,000
	6310	TELEPHONE	133	500	167	300	300

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6520 SUPPLIES	345	625	147	625	625
6650 REGULATORY OPERATING PERMITS	46,498	50,000	44,054	50,000	50,000
7006 ANGORA CR SWRLN PROTECTION	421,866	20,600	30,881	20,600	0
7014 TALLAC CREEK SEWER CROSSING	5,957	100,000	7,640	100,000	200,000
7096 SEWER REPAIR-CCLUB&BAKERSFLD	6,076	5,150	3,223	19,074	0
7099 CONCRETE/COATINGS EVAL/REHAB	10,347	0	0	0	0
7915 CLINE ENERGY GENERATION STUDY	12,454	0	10,349	4,223	0
8033 HEADWORKS IMP PROJ	172,557	0	65,970	60,383	0
8066 REHAB FILTER 5 & 6	13,746	0	0	0	0
8133 CATHODIC PROTECTION	-23,410	0	0	0	0
8161 DVR IRRIGATION IMPROVEMENTS	149,409	2,050,000	101,528	500,000	5,675,000
8177 EROSION CONTROL PROJECTS	0	22,660	31,213	27,800	26,000
8287 BIJOU EROSION CONTROL PROJECT	229,426	0	53,834	107,574	0
8288 FORCEMAIN BYPASS TAHOE KEYS	105,644	0	149	11,000	0
8330 LPPS POWER/CONTROL UPGRADE	70,290	412,000	394,910	800,000	3,475,000
8331 FALLEN LEAF LAKE SYSTEM UPGR	42,377	200,000	16,623	100,000	0
8426 TROUT CRK RESTORATION	310,425	633,603	569,464	586,400	230,000
8428 ON-FARM DITCH REPAIR	0	0	0	100,000	0
8429 PLANT PAVING	175,369	0	0	0	0
8502 AERATION BASIN 1 REHAB	0	1,236,000	43,191	300,000	0
8521 PRIMARY CLARIFIER 2 REHAB	0	513,500	98,341	866,044	513,000
8526 BONEYARD STABILIZATION	0	20,000	0	20,000	0
8527 HIGHWAY 50 RELOCATES	0	51,500	0	25,000	26,000
8528 UPPER TRUCKEE PS IMPROVMENTS	0	50,000	0	50,000	0
8626 WWTP TRANSFORMER #1	0	0	0	0	155,000
8627 PLANT PAVING	0	0	0	0	103,000
8628 SCADA UPGRADES	0	0	0	0	120,000
8629 REPL TREATMENT PLANT GENERATOR	0	0	0	0	107,000
8737 BMP PROJECTS	2,097	18,559	608	34,480	21,000
Total for:					
ENGINEERING	<u>2,909,711</u>	<u>6,496,946</u>	<u>2,399,719</u>	<u>5,057,827</u>	<u>12,047,150</u>

Adopted Budget - Expense

For Fiscal Year: 2016

		2014	2015	2015	2015	AB
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2016</u>
Dept.:						<u>Budget</u>
1037	INFORMATION TECHNOLOGY					
	4101 REGULAR SALARIES/WAGES	189,959	179,349	155,093	179,349	187,750
	4102 WAGES OVERTIME	3,409	2,700	2,108	2,700	2,700
	4110 MOVING EXPENSE REIMB	1,021	0	0	0	0
	4301 F.I.C.A. TAXES	15,980	13,925	12,319	13,925	14,575
	4302 DENTAL SELF INSURED	2,930	2,989	2,805	2,989	3,150
	4304 VISION	598	568	521	568	575
	4305 RETIREMENT HEALTH SAVINGS ACCT	5,674	2,566	2,410	2,566	2,650
	4306 WORKER'S COMPENSATION	625	240	447	240	600
	4310 ACWA MEDICAL INSURANCE	40,586	41,671	38,640	41,671	40,875
	4311 LIFE INSURANCE	495	449	418	449	450
	4312 LONG TERM DISABILITY, MGMT	474	361	0	361	375
	4313 AFLAC FEE DISTRICT PAID	29	20	43	20	25
	4314 LONG TERM DISABILITY, UNION	314	314	0	314	325
	4315 CP CLASSIC EMPLER CONTRIB	30,696	31,201	27,317	31,201	30,200
	4405 CONTRACTUAL SERVICES	15,862	15,000	20,326	15,000	30,000
	4480 LEGAL-REGULAR	0	50	0	0	0
	4810 POSTAGE EXPENSES	0	75	58	75	75
	4820 OFFICE SUPPLIES	1,172	3,000	1,724	9,201	3,000
	4830 SUBSCRIPTIONS EXPENSE	14	175	66	175	175
	4840 DISTRICT COMPUTER SUPPLIES	29,864	24,900	58,197	94,057	30,000
	4845 PC/LAPTOP/WORKSTN PURCHASES	19,227	18,000	16,152	18,000	15,300
	4920 PRINTING	0	300	0	300	300
	6030 SERVICE CONTRACTS	71,076	75,000	75,263	81,000	77,000
	6075 SAFETY EQUIPMENT/PHYSICALS	85	200	0	200	200
	6200 TRAVEL/MEETINGS/EDUCATION	9,852	10,662	11,300	10,662	10,650
	6250 DUES/MEMBERSHIPS/CERTIFICATION	363	460	460	460	450
	6310 TELEPHONE	52	1,000	227	300	300
	6520 SUPPLIES	1,037	250	133	250	250
	8186 STRATEGIC PLAN IMPLEMENTATION	0	25,000	1,089	15,000	0
	8188 CMMS LICENSES	5,149	0	0	0	0
	8234 INFRAMAP LICENSES	0	7,000	0	0	0
	8432 REPL SCADA SERVER	9,999	0	0	0	0
	8433 VIRTUAL SERVER	9,611	0	0	0	0
	8532 GIS IMPL/UPGRADES	0	10,000	0	0	0
	8533 VIRTUAL SERVER	0	10,000	9,802	9,802	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8534 BACKUP POWER, SERVER ROOM	0	6,000	5,041	6,000	0
8535 NETWORKING/EQUIPMENT IMPROV	0	5,000	0	0	0
8536 TELEPHONE UPGRADES	0	5,000	0	0	0
8537 REPL PRESENTATION EQUIP	0	5,000	0	5,000	0
8569 MICROSOFT SOFTWARE UPGRADES	0	30,000	0	0	0
8570 VIRTUALIZATION SOFTWARE	0	11,000	0	0	0
8632 VIRTUAL HOST	0	0	0	0	10,000
Total for:					
 INFORMATION TECHNOLOGY	<u>466,153</u>	<u>539,425</u>	<u>441,959</u>	<u>541,835</u>	<u>461,950</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 1038	CUSTOMER SERVICE					
	4101 REGULAR SALARIES/WAGES	352,446	337,910	320,503	337,910	344,275
	4102 WAGES OVERTIME	8,322	9,808	5,635	9,808	9,400
	4301 F.I.C.A. TAXES	27,186	26,600	24,584	26,600	27,050
	4302 DENTAL SELF INSURED	6,515	6,726	6,816	6,726	7,075
	4304 VISION	1,313	1,278	1,267	1,278	1,300
	4305 RETIREMENT HEALTH SAVINGS ACCT	5,942	5,638	5,587	5,638	5,675
	4306 WORKER'S COMPENSATION	1,258	519	980	519	1,325
	4308 UNIFORMS	966	775	1,436	775	800
	4310 ACWA MEDICAL INSURANCE	83,193	82,171	79,824	82,171	81,575
	4311 LIFE INSURANCE	994	948	936	948	950
	4312 LONG TERM DISABILITY, MGMT	380	398	0	398	400
	4313 AFLAC FEE DISTRICT PAID	18	20	17	20	25
	4314 LONG TERM DISABILITY, UNION	952	845	0	845	850
	4315 CP CLASSIC EMPLER CONTRIB	59,131	59,587	55,892	59,587	51,850
	4325 CALPERS PEPR	0	0	268	0	1,400
	4405 CONTRACTUAL SERVICES	20,081	23,750	16,525	15,000	3,000
	4475 LEGAL-SPECIAL PROJECTS	2,324	1,000	3,494	1,100	3,000
	4480 LEGAL-REGULAR	2,425	2,500	2,627	4,000	2,500
	4520 MISC LIABILITY CLAIMS	6,069	8,000	6,873	8,000	6,000
	4521 CSRMA LIABILITY CLAIMS	6,725	1,000	3,810	2,500	1,000
	4610 GASOLINE	4,608	5,000	3,109	5,000	5,000
	4810 POSTAGE EXPENSES	29,080	20,000	15,699	20,000	20,000
	4820 OFFICE SUPPLIES	4,991	6,500	4,861	6,500	6,500
	4920 PRINTING	9,442	6,600	5,512	6,600	6,600
	4930 ADS/LEGAL NOTICES	1,253	1,000	422	1,000	1,000
	5020 EQUIPMENT RENTAL/LEASE	827	1,100	794	1,100	1,100
	6027 OFFICE EQUIPMENT REPAIR	45	100	68	100	100
	6030 SERVICE CONTRACTS	21,832	18,000	25,376	18,000	18,000
	6071 SHOP SUPPLIES	1,034	1,500	2,928	1,800	1,500
	6073 SMALL TOOLS	161	500	725	500	500
	6075 SAFETY EQUIPMENT/PHYSICALS	-248	500	1,117	500	500
	6200 TRAVEL/MEETINGS/EDUCATION	6,205	3,000	3,445	3,000	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	148	1,000	0	200	200
	6310 TELEPHONE	82	100	87	100	100
	6520 SUPPLIES	692	400	593	400	400

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6640 BAD DEBT EXPENSE	15,000	9,000	13,750	15,000	15,000
Total for: CUSTOMER SERVICE	<u>681,392</u>	<u>643,773</u>	<u>615,560</u>	<u>643,623</u>	<u>628,950</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 1039 FINANCE	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	4101 REGULAR SALARIES/WAGES	405,957	428,447	348,363	403,000	418,875
	4102 WAGES OVERTIME	23,974	5,625	19,789	25,000	28,500
	4201 WAGES PARTIME REGULAR	4,093	10,500	547	750	750
	4301 F.I.C.A. TAXES	30,216	34,010	29,074	32,800	34,275
	4302 DENTAL SELF INSURED	6,476	7,473	6,221	7,473	7,075
	4304 VISION	1,304	1,420	1,157	1,420	1,300
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,621	6,964	5,815	6,375	6,500
	4306 WORKER'S COMPENSATION	1,503	716	1,018	716	1,300
	4308 UNIFORMS	230	75	192	75	250
	4310 ACWA MEDICAL INSURANCE	92,922	102,614	85,900	99,000	96,425
	4311 LIFE INSURANCE	1,108	1,157	993	1,157	1,125
	4312 LONG TERM DISABILITY, MGMT	1,266	1,266	0	1,266	1,275
	4313 AFLAC FEE DISTRICT PAID	90	100	82	100	100
	4314 LONG TERM DISABILITY, UNION	710	710	0	710	625
	4315 CP CLASSIC EMPLER CONTRIB	66,449	75,028	60,397	71,000	66,925
	4405 CONTRACTUAL SERVICES	20,865	21,000	19,022	21,000	21,000
	4440 ADVISORY	2,986	7,000	4,659	4,600	4,600
	4470 AUDITING	27,559	29,500	29,626	29,500	29,500
	4475 LEGAL-SPECIAL PROJECTS	0	0	16,342	0	0
	4480 LEGAL-REGULAR	3,178	2,500	2,405	4,000	2,500
	4610 GASOLINE	148	300	177	250	250
	4620 DIESEL	45	50	0	50	50
	4810 POSTAGE EXPENSES	55	100	41	100	100
	4820 OFFICE SUPPLIES	6,232	5,600	3,111	5,600	4,850
	4830 SUBSCRIPTIONS EXPENSE	1,550	1,000	1,088	1,200	1,200
	4920 PRINTING	810	1,100	1,160	1,100	1,100
	4930 ADS/LEGAL NOTICES	343	1,300	772	1,100	1,100
	6027 OFFICE EQUIPMENT REPAIR	0	75	0	75	75
	6030 SERVICE CONTRACTS	1,642	1,500	1,467	1,500	1,500
	6072 JANITORIAL SUPPLIES	3,706	5,000	3,845	4,000	4,000
	6074 JANITORIAL SERVICES	19,242	19,500	17,639	19,500	19,500
	6075 SAFETY EQUIPMENT/PHYSICALS	212	350	122	350	350
	6077 INVENTORY FREIGHT/DISCOUNTS	0	0	554	0	0
	6078 INVENTORY ADJUSTMENTS	0	0	-1,419	0	0
	6200 TRAVEL/MEETINGS/EDUCATION	5,558	7,000	6,380	6,500	6,500

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	190	500	365	200	200
6520 SUPPLIES	146	500	333	500	500
6709 LOAN PRINCIPAL PAYMENTS	1,754,718	1,745,000	1,744,996	1,745,000	1,790,325
6710 INTEREST EXPENSE	777,253	738,000	407,430	738,000	691,775
6730 FISCAL AGENT FEES	21,373	15,450	19,748	15,450	15,450
8501 REPLACE COPIER	0	18,000	14,850	18,000	0
Total for:					
FINANCE	<u>3,290,730</u>	<u>3,296,430</u>	<u>2,854,261</u>	<u>3,268,417</u>	<u>3,261,725</u>





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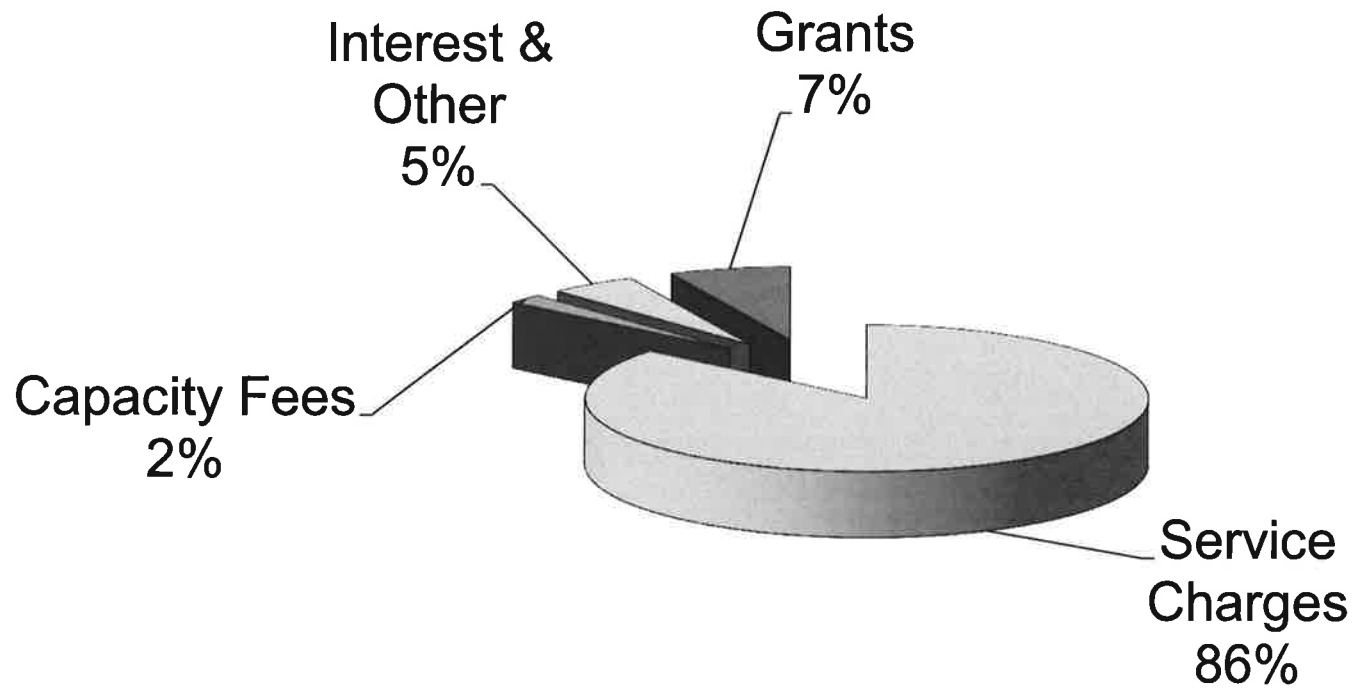


WATER BUDGET SUMMARY

	2011/12 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2014/15 ESTIMATED	2015/16 BUDGET	2015/16 BUDGET
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	1,648,492	7,464,756	1,614,289	5,451,096	1,597,407	6,152,130	1,833,988	3,959,460	1,690,796	4,738,636
REVENUES (1)	8,342,913	1,865,119	9,939,819	2,278,933	9,719,218	1,863,812	10,622,806	1,723,000	10,621,328	1,652,000
BORROWINGS	0	0	0	0	0	0	0	7,690,000	0	2,500,000
AVAILABLE FUNDS	9,991,405	9,329,875	11,554,108	7,730,029	11,316,625	8,015,942	12,456,794	13,372,460	12,312,124	8,890,636
SALARIES (2)	2,969,795	583,980	3,086,592	603,063	3,009,704	798,284	3,100,000	726,659	3,230,125	724,425
BENEFITS (2)	1,644,515	259,305	1,810,843	282,073	1,653,086	333,888	1,703,000	320,690	1,696,005	303,200
OPERATIONS & MAINTENANCE (2)	2,500,204	136,798	2,679,685	127,096	2,571,277	806,651	2,700,000	303,425	3,420,702	667,425
CAPITAL OUTLAY		4,695,828		1,976,574		5,169,319		9,311,600		4,829,500
DEBT SERVICE (2)	204,168	868,357	194,085	801,007	200,218	1,630,817	191,000	1,100,000	172,000	729,000
TOTAL CASH OUTLAYS	7,318,682	6,544,268	7,771,205	3,789,813	7,434,285	8,738,959	7,694,000	11,762,374	8,518,832	7,253,550
BALANCE BEFORE TRANSFERS	2,672,723	2,785,607	3,782,903	3,940,216	3,882,340	-723,017	4,762,794	1,610,086	3,793,292	1,637,086
CAPITAL OUTLAY FUND TRANSFERS	-1,144,869	1,144,869	-2,211,914	2,211,914	-4,682,477	4,682,477	-3,128,551	3,128,551	-1,978,529	1,978,529
ACCRUAL TO CASH ADJUSTMENT		2,125,665	26,418	0	2,634,124	0	56,553	0	9,051	
RATE STABILIZATION FUNDS	0	-834,291	0	-932,600	0	-931,600		-993,800		-1,060,100
OPERATING AND CAPITAL OUTLAY RESERVES (3)	1,527,854	5,221,850	1,597,407	5,219,530	1,833,988	3,027,860	1,690,796	3,744,836	1,823,814	2,555,515
RESERVED FOR MTBE REMEDIATION (4)		473,264		380,322						
RATE STABILIZATION RESERVE (4)		361,027		552,278		931,600		993,800		1,060,100
TOTAL RESERVE BALANCES	1,614,289	5,451,096	1,597,407	6,152,130	1,833,988	3,959,460	1,690,796	4,738,636	1,823,814	3,615,615
AMORTIZATION (NON-CASH ITEM)	49,473		51,334		47,920		9,051		9,051	
DEPRECIATION (NON-CASH ITEM)	2,705,329		2,780,621		2,858,863		2,916,000		2,974,000	

SEE TEN-YEAR PROJECTIONS TAB FOR FUTURE YEARS' FORECAST

WATER ENTERPRISE FUND 2015/16 Funding Sources



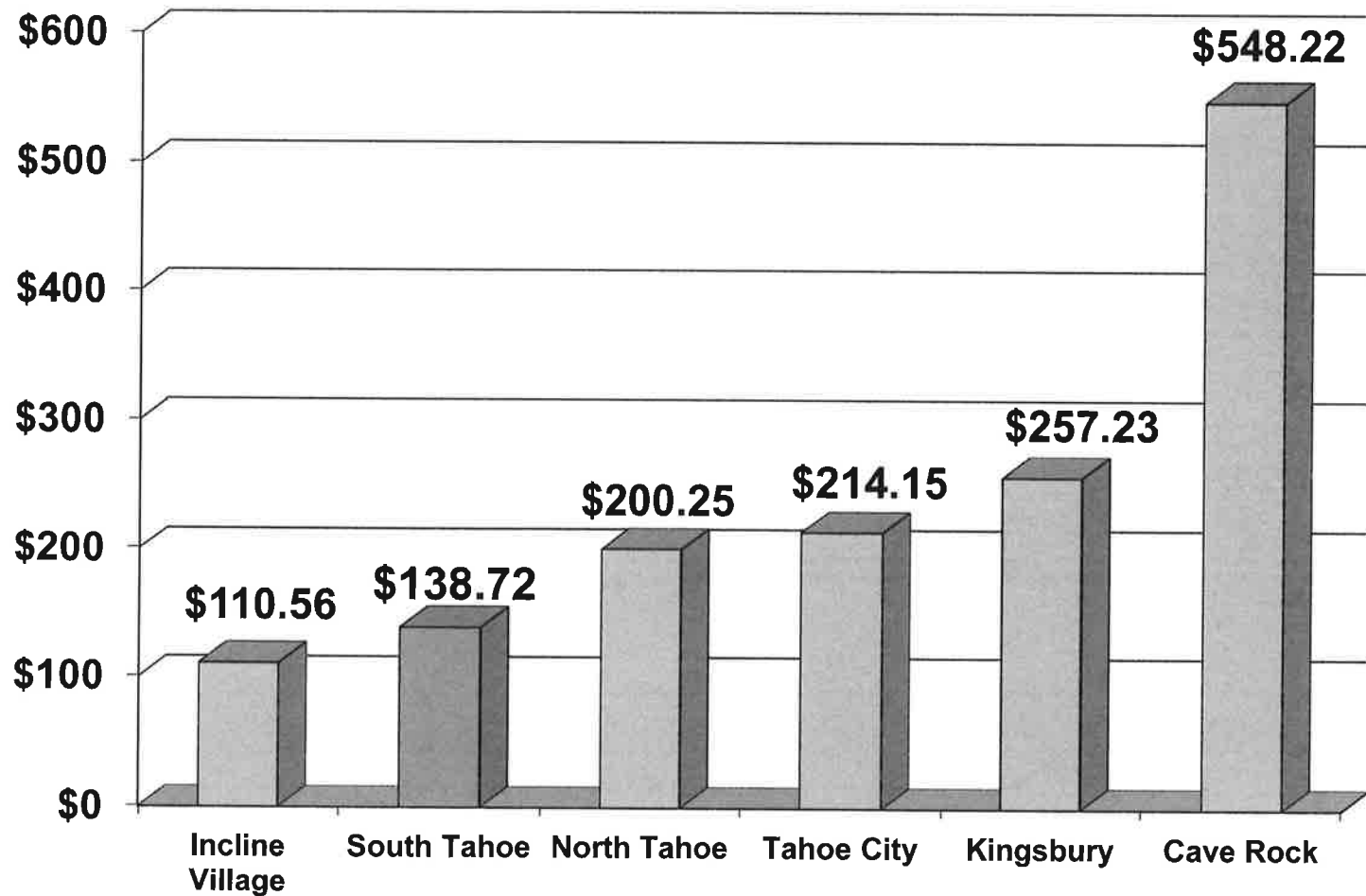
Adopted Budget - Revenue

For Fiscal Year: 2016

Dept.: 2000	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	GENERAL & ADMINISTRATION					
	3105 REPAIRS	1,186	0	17,270	0	0
	3110 RESIDENTIAL SERV CHG REV	4,343,777	4,760,000	4,972,098	4,760,000	5,113,200
	3111 NON-RESIDENTIAL SERV CHG REV	823,205	926,000	1,022,625	926,000	981,000
	3112 SALE/RESALE SERV CHG REV	3,179	700	1,174	700	1,000
	3113 INTERFUND SERV CHG REV	2,991	2,800	3,183	2,800	2,800
	3114 SVC CALL/WTR EXEMPTION FEES	4,712	15,000	4,570	15,000	5,000
	3120 MULTI-FAM RES SERVICE CHG REV	888,263	950,000	1,037,180	950,000	1,007,000
	3121 METERED CONSUMPTION REVENUE	1,807,175	1,942,500	1,067,695	1,942,500	2,050,000
	3216 RESTRICTED REVENUE FOR CAPITAL	1,448,000	1,448,000	1,448,000	1,448,000	1,448,000
	3401 CAPACITY CHARGE	346,829	504,000	462,266	504,000	203,000
	3404 FIRE SERVICE CAPACITY CHARGE	68,983	1,000	72,478	1,000	1,000
	3405 PHYSICAL CONNECTION FEE	189,840	150,000	237,673	150,000	150,000
	3501 SECURED TAXES	26,212	26,000	21,153	26,000	26,000
	3504 SALE OF SURPLUS ASSETS	19,692	1	2,774	1	1
	3509 REALIZED GAIN/LOSS ON INVSTMTS	11,497	0	-10,349	0	0
	3510 INTEREST INCOME	48,736	82,000	30,563	82,000	40,000
	3511 FMV UNREALIZED GAIN/LOSS	13,958	0	-6,582	0	0
	3514 RENTS AND LEASES	194,176	194,000	143,907	194,000	194,000
	3516 FEDERAL AID	557,491	368,278	231,283	368,278	549,621
	3518 STATE AID	286,023	345,000	218,077	345,000	280,707
	3523 INTEREST/PENALTY CHARGES	110,801	120,000	79,029	120,000	110,000
	3529 FIRE HYDRANT PERMITS	33,787	15,000	17,236	15,000	15,000
	3530 NEW SERVICE/ADMIN FEE	9,675	6,000	11,700	6,000	6,000
	3531 CONTRACTOR PLANS & SPECS FEES	0	3,000	0	3,000	3,000
	3540 OTHER MISCELLANEOUS INCOME	62,151	25,000	74,374	25,000	40,000
	3541 LAB MONITORING REVENUE	27,931	24,000	32,027	24,000	27,000
	3545 WATER & FIRE METER SALES	19,569	10,000	33,168	10,000	20,000
	3620 LOCAL AID	233,781	200,000	28,761	200,000	0
	Total for:					
	GENERAL & ADMINISTRATION	<u>11,583,620</u>	<u>12,118,279</u>	<u>11,253,333</u>	<u>12,118,279</u>	<u>12,273,329</u>

WATER ENTERPRISE FUND

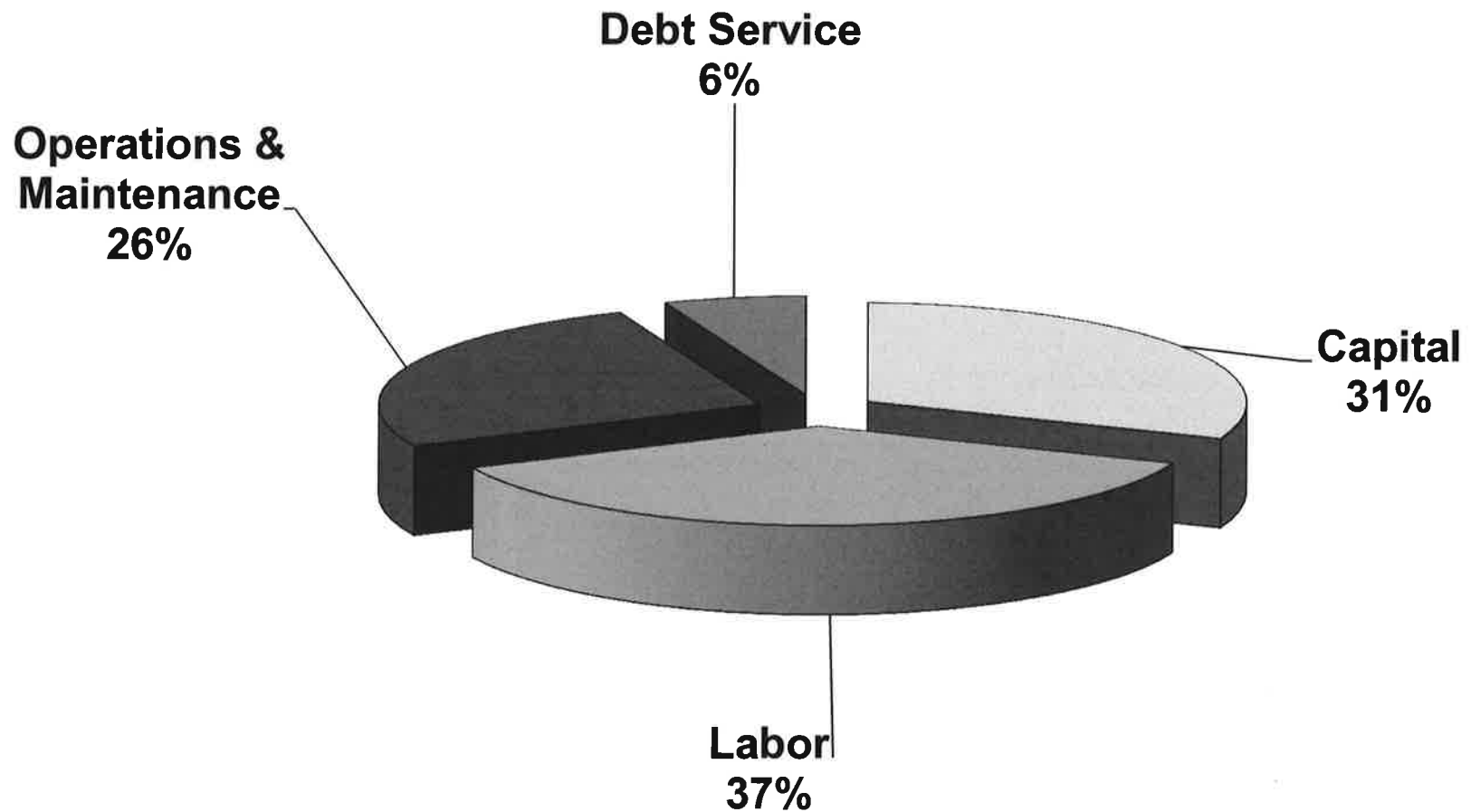
2015/16 Local Quarterly Water Rates



MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Avg.
Water	3.5%	4.0%	4.0%	4.0%	0.0%	2.5%	0.0%	2.0%	0.0%	6.5%	2.65%
CPI (May to May)	3.7%	2.9%	4.7%	-1.7%	0.5%	3.5%	1.6%	0.7%	1.7%	0.8%	1.84%
Typical Quarterly Water Bill	104.00	108.15	112.47	116.97	116.97	119.90	119.90	122.30	122.30	130.25	

WATER ENTERPRISE FUND 2015/16 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2015/16 WATER BUDGET

	NON-CREW	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	PUBLIC OUTREACH	INFO TECH	CUSTOMER SERVICE	FINANCE	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES	0	52,000	0	0	0	0	7,000	21,250	1,500	11,775	52,500	30,000	69,125	68,650	313,800	328,450	(14,650)
INSURANCE	140,000	3,000	900	0	0	0	0	0	0	0	0	0	6,000	0	149,900	135,900	14,000
PETROLEUM PRODUCTS	0	36,000	14,490	2,500	0	4,400	1,600	0	1,600	0	0	0	5,000	300	65,890	78,940	(13,050)
OPERATING SUPPLIES	0	0	26,000	0	0	0	30,200	0	0	0	0	0	0	0	56,200	59,600	(3,400)
OFFICE EXPENSES	500	1,000	700	575	0	2,500	2,750	950	2,150	2,125	10,050	48,550	26,500	6,150	104,500	88,345	16,155
PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	100	4,725	15,000	300	7,600	1,800	29,525	22,025	7,500
RENTS AND LEASES	26,100	500	25,200	0	0	0	0	0	0	0	0	0	1,100	0	52,900	52,900	0
REPAIRS AND MAINTENANCE	2,300	425,500	74,410	63,260	17,450	48,420	17,740	0	900	24,700	0	77,200	210,600	23,925	986,405	917,438	68,967
RESEARCH/MONITORING	0	0	0	0	0	0	50,000	0	0	0	0	0	0	0	50,000	50,000	0
TRAVEL/EDUC/MEMBRSHPS	0	9,000	4,100	3,625	0	2,050	5,900	45,975	5,400	3,800	6,500	11,100	5,000	6,700	109,150	115,160	(6,010)
UTILITIES	766,300	300	550	75	0	0	0	0	0	0	0	300	100	0	767,625	787,895	(20,270)
MISC EXPENSES	500	500	380	450	0	300	100	250	1,500	150	25	250	750	500	5,635	5,610	25
OTHER OPERATING EXP	187,500	25,000	30,000	0	0	0	2,000	0	3,500	1,700	25,000	0	253,000	15,450	543,150	317,225	225,925
NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	165,450	(165,450)
15/16 BUDGET	1,123,200	552,800	176,710	70,485	17,450	57,670	117,290	68,425	16,650	48,975	109,075	167,700	584,775	123,475	3,234,680	3,124,938	109,742
14/15 ADOPTED BUDGET	1,123,200	514,800	326,685	70,518	17,450	55,420	119,340	77,038	22,250	58,015	92,125	144,472	378,400	125,225	3,124,938		
INCREASE/(DECREASE)	0	38,000	(149,975)	(33)	0	2,250	(2,050)	(8,613)	(5,600)	(9,040)	16,950	23,228	206,375	(1,750)	109,742		

SUMMARY OF SALARIES AND BENEFITS

2015/16 WATER BUDGET

	U/R	PUMP CREW	ELECTRIC	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	INFO TECH	CUSTOMER SERVICE	FINANCE	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	751,152	461,495	178,186	113,676	234,510	11,765	184,387	96,422	184,069	412,549	410,662	3,038,873	2,949,044	89,829
NEW POSITIONS												0	0	0
SUB-TOTAL	751,152	461,495	178,186	113,676	234,510	11,765	184,387	96,422	184,069	412,549	410,662	3,038,873	2,949,044	89,829
COST OF LIVING ADJ	15,023	9,230	3,564	2,274	4,690	235	3,688	1,928	3,681	8,251	8,213	60,777	0	
TOTAL REGULAR	766,175	470,725	181,750	115,950	239,200	12,000	188,075	98,350	187,750	420,800	418,875	3,099,650	2,949,044	150,606
OVERTIME	39,216	11,961	2,255	6,373	5,392	0	25	123	2,647	9,216	27,941	105,147	90,033	15,114
COST OF LIVING ADJ	784	239	45	127	108	0	0	2	53	184	559	2,103	0	
TOTAL OVERTIME	40,000	12,200	2,300	6,500	5,500	0	25	125	2,700	9,400	28,500	107,250	90,033	17,217
DOUBLE TIME	2,451	3,922	490	490	2,328	0	0	0	0	0	0	9,681	10,600	(919)
COST OF LIVING ADJ	49	78	10	10	47	0	0	0	0	0	0	194	0	
TOTAL DOUBLE TIME	2,500	4,000	500	500	2,375	0	0	0	0	0	0	9,875	10,600	(725)
PART TIME	0	0	0	0	12,250	0	0	25	0	0	750	13,025	24,655	(11,630)
OVERTIME	0	0	0	0	225	0	0	0	0	0	0	225	175	50
DOUBLE TIME	0	0	0	0	100	0	0	0	0	0	0	100	350	(250)
GRAND TOTAL SALARIES	808,675	466,925	184,550	122,950	259,650	12,000	188,100	98,500	190,450	430,200	448,125	3,230,125	3,074,857	155,268
15/16 BUDGETED BENEFITS	448,100	241,800	99,900	69,730	117,500	54,375	79,850	48,150	93,800	225,625	217,175	1,696,005	1,693,390	2,615
TOTAL SALARIES AND BENEFITS	1,256,775	728,725	284,450	192,680	377,150	66,375	267,950	146,650	284,250	655,825	665,300	4,926,130	4,768,247	157,883
14/15 BUDGETED	1,190,600	719,668	286,629	140,467	375,605	63,853	259,990	143,415	276,353	635,562	676,105	4,768,247		
INCREASE/(DECREASE)	66,175	9,057	(2,179)	52,213	1,545	2,522	7,960	3,235	7,897	20,263	(10,805)	157,883		

2015/16 WATER CAPITAL OUTLAY

ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING OPERATING EXPENSES

	15/16 BUDGET	14/15 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	406,700	222,500	184,200
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	183,750	3,750	180,000
<u>TRAVEL/MEETINGS/ED</u>	14,300	14,300	0
<u>UTILITIES</u>	300	500	(200)
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	50,000	50,000	0
TOTAL EXPENSES	667,425	303,425	364,000

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

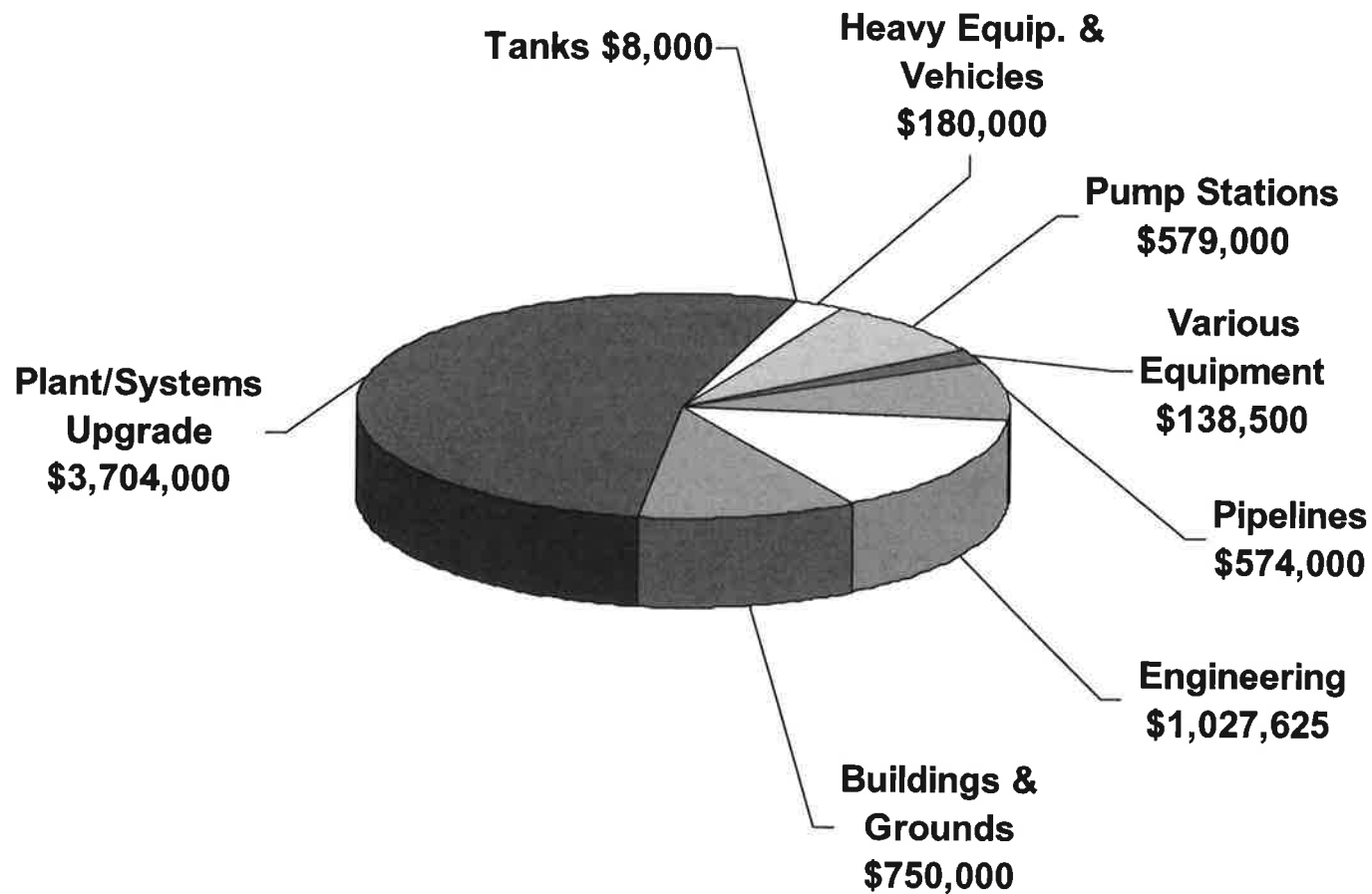
2015/16 WATER CAPITAL OUTLAY

ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	15/16 BUDGET	14/15 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	684,632	686,659	(2,027)
NEW POSITIONS	0	0	0
SUB-TOTAL	684,632	686,659	(2,027)
COST OF LIVING ADJ	13,693	0	
TOTAL REGULAR	698,325	686,659	11,666
OVERTIME	24,510	27,500	(2,990)
COST OF LIVING ADJ	490	0	
TOTAL OVERTIME	25,000	27,500	(2,500)
DOUBLE TIME	98	2,500	(2,402)
COST OF LIVING ADJ	2	0	
TOTAL DOUBLE TIME	100	2,500	(2,400)
PART TIME	1,000	10,000	(9,000)
GRAND TOTAL SALARIES	724,425	726,659	(2,234)
BENEFITS	303,200	320,690	(17,490)
TOTAL SALARIES AND BENEFITS	1,027,625	1,047,349	(19,724)

WATER ENTERPRISE FUND CAPITAL PROJECTS



2015/16 WATER CAPITAL OUTLAY

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>UNDERGROUND REPAIR</i>														
8641 REPL WACKER		5,000												5,000
8642 TRUCK MOUNTED HYDRO UNIT/AIR COMPRESSOR		8,500												8,500
+++ 8905 WATERLINE, IN-HOUSE UPSIZING		113,000												113,000
<i>PUMPS</i>														
8643 REBUILD PUMPS/MOTORS CORNELIAN		12,000												12,000
8644 TANK MIXER		8,000												8,000
<i>ELECTRICAL</i>														
8640 REPL SCADA RTU			6,000											6,000
8645 REBUILD MOTORS WATER PS (TBD)			6,000											6,000
8646 REPL SCADA RTU			6,000											6,000
8647 REPL SCADA RTU			6,000											6,000
8674 REPL SCADA RTU			6,000											6,000
8681 REPL SCADA RTU			6,000											6,000
<i>HEAVY MAINTENANCE</i>														
8648 HEATNET BOILER UPGRADE				33,000										33,000
<i>EQUIPMENT REPAIR</i>														
8650 REPL TRUCK 34					60,000									60,000
8651 REPL TRUCK 8					120,000									120,000
<i>LABORATORY</i>														
8654 BLOCK DIGESTOR/METALS						10,000								10,000
8655 TURBIDMETER						5,000								5,000
<i>BOARD</i>														
8656 REPL BOARD ROOM AV EQUIPMENT							50,000							50,000
<i>ADMINISTRATION</i>														
<i>HUMAN RESOURCES</i>														

2015/16 WATER CAPITAL OUTLAY (CONTINUED)

ACCOUNT # & DESCRIPTION	U/R	PUMP CREW	ELECTRIC	HEAVY MAINT	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	ENGINEERING	INFO TECH	CUSTOMER SERVICE	FINANCE	TOTAL
<i>ENGINEERING</i>														
+++ 8359 EROSION CONTROL PROJECTS										100,000				100,000
+++ 8539 REPL LARGE WATER METERS										100,000				100,000
+++ 8560 FIRE HYDRANTS, 6" LINES										361,000				361,000
8660 METERS PHASE II										2,500,000				2,500,000
8661 PAVING XMAS VALLEY TANK RD										107,000				107,000
8662 EROSION CONTROL SIERRA TRACT										500,000				500,000
8663 WATERLINE, BROCKWAY										100,000				100,000
8664 DAVID LN BOOSTER STATION										531,000				531,000
+++ 8745 BMP PROJECTS										10,000				10,000
<i>Engineering Staff and Expenses</i>										1,695,050				1,695,050
<i>INFORMATION SYSTEMS</i>														
8665 REPL BACKUP DVR SERVER											10000			10,000
8666 REPL DOMAIN CONTROLLER											10000			10,000
8667 FIREWALL SOFTWARE/UPGRADES											15000			15,000
8668 LASERFICHE UPGRADE											25000			25,000
<i>CUSTOMER SERVICE</i>														
<i>FINANCE</i>														
TOTAL CAPITAL OUTLAY 15/16	126,500	20,000	36,000	33,000	180,000	15,000	50,000	0	0	6,004,050	60,000	0	0	6,524,550
ESTIMATED TOTAL 14/15	110,000	13,400	45,739	0	283,000	160,000	0	0	0	10,105,789	87,125	20,000	0	10,825,053
INCREASE(DECREASE)	16,500	6,600	(9,739)	33,000	(103,000)	(145,000)	50,000	0	0	(4,101,739)	(27,125)	(20,000)	0	(4,300,503)

+++THESE ARE BUDGETED ROLLOVERS FROM 14/15

**WATER
EXPENSE DETAIL
BY CREW**

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2000	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	GENERAL & ADMINISTRATION					
	4510 INSURANCE EXPENSE	108,444	121,000	158,411	140,000	140,000
	4810 POSTAGE EXPENSES	300	500	150	500	500
	5015 DATA SYSTEM ON LINE REAL TIME	22,500	22,500	0	22,500	22,500
	5020 EQUIPMENT RENTAL/LEASE	3,600	3,600	2,700	3,600	3,600
	6075 SAFETY EQUIPMENT/PHYSICALS	0	2,300	0	2,300	2,300
	6310 TELEPHONE	10,330	10,000	10,149	10,000	10,500
	6330 ELECTRICITY	706,196	757,000	593,855	730,000	738,000
	6350 NATURAL GAS	7,367	8,500	10,064	8,000	8,500
	6360 PROPANE	0	500	32	500	500
	6370 REFUSE DISPOSAL	2,325	3,000	2,819	3,000	3,000
	6380 OTHER UTILITIES	4,456	5,800	6,438	5,800	5,800
	6510 MISC CORRECTIONS	16	0	24	0	0
	6520 SUPPLIES	54	500	63	500	500
	6635 LAFCO ADMIN COSTS	10,324	11,000	10,028	10,028	10,500
	6690 LOW INCOME RATE DISCOUNT	26,212	27,000	28,146	27,000	27,000
	6713 2001 REFUNDING DEBT COST AMORT	51,573	0	0	0	0
	6716 2013 WTR REFNDG DEBT AM EXP	2,736	7,444	9,150	12,200	12,200
	6737 99 SANWA DEBT COSTS AMORT	-7,303	1,345	0	0	0
	6738 01 REFINANCE COSTS	914	262	0	0	0
	6750 CONTINGENCY FUND	0	150,000	0	150,000	150,000
	6770 LOSS ON RETIRED ASSETS	5,443	0	1,681	0	0
	6800 LOAN COST EXPENSE	-27,681	0	0	0	0
	6816 DEPRECIATION EXPENSE	2,858,863	2,893,000	2,626,375	2,916,000	2,974,000
	6904 13 WT REFUNDING LN COST EXP	0	0	704	704	0
	Total for:					
	GENERAL & ADMINISTRATION	<u>3,786,669</u>	<u>4,025,251</u>	<u>3,460,789</u>	<u>4,042,632</u>	<u>4,109,400</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2001	Object / Description	2014 Actual	2015 Budget	2015 Actual	2015 Estimated	AB 2016 Budget
	UNDERGROUND REPAIR					
	4101 REGULAR SALARIES/WAGES	706,524	705,885	650,010	705,885	766,175
	4102 WAGES OVERTIME	51,604	40,000	38,305	40,000	40,000
	4103 WAGES DOUBLETIME	2,427	3,000	2,241	3,000	2,500
	4301 F.I.C.A. TAXES	59,707	57,290	54,043	57,290	61,875
	4302 DENTAL SELF INSURED	13,387	14,946	14,047	14,946	15,700
	4304 VISION	2,710	2,839	2,610	2,839	2,850
	4305 RETIREMENT HEALTH SAVINGS ACCT	11,755	12,000	11,032	12,000	12,000
	4306 WORKER'S COMPENSATION	23,656	11,915	18,182	11,915	15,000
	4308 UNIFORMS	3,445	3,000	2,888	3,000	3,000
	4310 ACWA MEDICAL INSURANCE	207,456	219,637	203,159	219,637	222,275
	4311 LIFE INSURANCE	1,956	1,997	1,836	1,997	2,000
	4313 AFLAC FEE DISTRICT PAID	0	10	0	10	25
	4314 LONG TERM DISABILITY, UNION	2,285	2,075	2,117	2,075	2,100
	4315 CP CLASSIC EMPLER CONTRIB	107,649	112,747	99,564	112,747	107,525
	4325 CALPERS PEPRA	1,775	3,259	3,097	3,259	3,750
	4405 CONTRACTUAL SERVICES	59,842	52,000	33,808	52,000	52,000
	4520 MISC LIABILITY CLAIMS	0	3,000	700	3,000	3,000
	4610 GASOLINE	14,285	14,000	10,095	14,000	11,000
	4620 DIESEL	29,475	34,000	17,811	34,000	25,000
	4820 OFFICE SUPPLIES	1,412	1,000	1,437	1,000	1,000
	5020 EQUIPMENT RENTAL/LEASE	0	500	0	500	500
	6012 MOBILE EQUIPMENT	7	500	0	500	500
	6027 OFFICE EQUIPMENT REPAIR	0	500	0	500	500
	6030 SERVICE CONTRACTS	162	500	359	500	500
	6043 CALTRANS/CITY/COUNTY/IMPRVMTS	0	50,000	0	50,000	50,000
	6052 PIPE, COVERS, & MANHOLES	378,273	300,000	446,308	400,000	350,000
	6056 RADIO REPAIRS/REPLACEMENT	506	1,000	270	1,000	1,000
	6071 SHOP SUPPLIES	10,715	8,500	6,337	8,500	8,500
	6073 SMALL TOOLS	8,693	7,000	7,188	7,000	7,000
	6075 SAFETY EQUIPMENT/PHYSICALS	7,924	5,000	6,050	5,000	5,000
	6083 STANDBY ACCOMODATIONS	2,175	2,500	3,841	2,500	2,500
	6200 TRAVEL/MEETINGS/EDUCATION	4,992	7,000	9,336	7,000	7,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	2,463	2,000	1,497	2,000	2,000
	6360 PROPANE	77	300	20	300	300
	6520 SUPPLIES	0	500	23	500	500

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6648 CONSTRUCTION/EXCAVATION PERMIT	23,396	25,000	30,085	30,000	25,000
8541 REPL LINE LOCATOR	0	5,000	0	5,000	0
8542 REPL LINE LOCATOR	0	5,000	0	5,000	0
8587 MOLE	0	5,000	0	0	0
8641 REPL WACKER	0	0	0	0	5,000
8642 TRK MNTD HYDRO UNIT/AIR COMP	0	0	0	0	8,500
8905 WTRLN, IN HOUSE UPSIZING	7,237	109,000	725	100,000	113,000
Total for:					
UNDERGROUND REPAIR	1,747,970	1,829,400	1,679,021	1,920,400	1,936,075

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2002	PUMPS	<u>Object / Description</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2015</u> <u>Estimated</u>	<u>AB</u> <u>2016</u> <u>Budget</u>	
		4101	REGULAR SALARIES/WAGES	427,233	452,156	391,206	452,156	470,725
		4102	WAGES OVERTIME	11,420	16,000	11,966	16,000	12,200
		4103	WAGES DOUBLETIME	3,987	4,000	4,218	4,000	4,000
		4301	F.I.C.A. TAXES	33,851	36,120	33,022	36,120	37,250
		4302	DENTAL SELF INSURED	7,450	8,220	7,753	8,220	8,650
		4304	VISION	1,506	1,562	1,441	1,562	1,575
		4305	RETIREMENT HEALTH SAVINGS ACCT	6,538	6,600	6,090	6,600	6,600
		4306	WORKER'S COMPENSATION	16,623	8,800	12,802	8,800	12,350
		4308	UNIFORMS	3,232	2,900	-2	2,900	3,000
		4310	ACWA MEDICAL INSURANCE	100,540	104,571	93,213	104,571	97,425
		4311	LIFE INSURANCE	1,074	1,099	1,014	1,099	1,100
		4313	AFLAC FEE DISTRICT PAID	18	25	16	25	25
		4314	LONG TERM DISABILITY, UNION	1,215	1,214	2,226	1,214	1,225
		4315	CP CLASSIC EMPLER CONTRIB	68,950	76,401	68,038	76,401	72,600
		4520	MISC LIABILITY CLAIMS	0	900	0	900	900
		4610	GASOLINE	10,618	10,450	6,909	9,450	9,450
		4620	DIESEL	5,805	4,500	6,204	4,500	4,500
		4630	OIL & LUBRICANTS	0	540	0	540	540
		4755	HYPOCHLORITE	21,300	28,000	19,411	28,000	26,000
		4790	OTHER SUPPLIES	0	900	0	0	0
		4820	OFFICE SUPPLIES	925	720	572	720	700
		5010	LAND AND BUILDINGS	5,549	25,200	25,033	25,200	25,200
		6012	MOBILE EQUIPMENT	112	135	34	135	150
		6041	BUILDINGS	351	3,600	157	3,600	3,600
		6042	GROUND & MAINTENANCE	1,180	1,440	588	1,440	1,440
		6050	WELLS	12,509	155,000	12,202	20,000	20,000
		6051	PUMP STATIONS	5,250	17,100	24,557	22,100	17,100
		6054	REPAIR/MNTC WATER TANKS	1,988	25,000	20,084	19,600	15,000
		6056	RADIO REPAIRS/REPLACEMENT	363	270	148	270	270
		6071	SHOP SUPPLIES	3,083	5,400	3,208	5,400	5,400
		6073	SMALL TOOLS	3,712	4,050	3,615	4,050	4,050
		6075	SAFETY EQUIPMENT/PHYSICALS	3,332	5,000	1,072	5,000	5,000
		6083	STANDBY ACCOMODATIONS	1,747	2,400	1,637	2,400	2,400
		6200	TRAVEL/MEETINGS/EDUCATION	908	3,000	2,941	3,000	3,000
		6250	DUES/MEMBERSHIPS/CERTIFICATION	1,043	1,100	3,267	1,100	1,100

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6310 TELEPHONE	1,539	1,620	913	1,620	550
6520 SUPPLIES	0	360	34	360	360
6650 REGULATORY OPERATING PERMITS	33,336	30,000	40,768	30,000	30,000
7015 SUNSET WELL PUMP & MOTOR REPL	21,774	0	0	0	0
7507 MIXER, LOOKOUT TANK	8,624	0	0	0	0
7515 TANK MIXER, PORTABLE	0	0	5,366	5,400	0
8543 TANK MIXER, STATELINE #1	0	8,000	5,378	8,000	0
8643 REBLD PUMPS/MOTORS CORNELIAN	0	0	0	0	12,000
8644 TANK MIXER	0	0	0	0	8,000
Total for:					
PUMPS	<u>828,685</u>	<u>1,054,353</u>	<u>817,101</u>	<u>922,453</u>	<u>925,435</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 2003	ELECTRICAL SHOP					
	4101 REGULAR SALARIES/WAGES	160,656	183,020	142,418	183,020	181,750
	4102 WAGES OVERTIME	1,302	3,500	1,483	3,500	2,300
	4103 WAGES DOUBLETIME	782	500	768	500	500
	4301 F.I.C.A. TAXES	13,597	14,307	13,908	14,307	14,100
	4302 DENTAL SELF INSURED	2,730	2,989	3,118	2,989	3,150
	4304 VISION	551	568	578	568	575
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,392	2,400	2,442	2,400	2,400
	4306 WORKER'S COMPENSATION	6,602	2,838	5,074	2,838	6,550
	4308 UNIFORMS	1,158	1,000	-8	1,000	1,100
	4310 ACWA MEDICAL INSURANCE	41,872	43,551	44,787	43,551	46,850
	4311 LIFE INSURANCE	400	402	409	402	425
	4313 AFLAC FEE DISTRICT PAID	9	30	17	30	25
	4314 LONG TERM DISABILITY, UNION	442	442	902	442	450
	4315 CP CLASSIC EMPLER CONTRIB	28,560	31,082	24,816	31,082	21,875
	4325 CALPERS PEPRA	0	0	958	1,200	2,400
	4610 GASOLINE	2,166	2,500	1,407	2,500	2,500
	4820 OFFICE SUPPLIES	329	585	191	585	575
	6041 BUILDINGS	6,003	5,700	11,104	5,700	5,700
	6050 WELLS	3,534	6,660	858	6,660	6,660
	6051 PUMP STATIONS	38,202	42,000	14,300	23,000	42,000
	6054 REPAIR/MNTC WATER TANKS	73	2,160	686	2,160	2,150
	6056 RADIO REPAIRS/REPLACEMENT	0	225	0	225	225
	6071 SHOP SUPPLIES	2,021	2,633	2,695	2,633	2,625
	6073 SMALL TOOLS	3,660	1,305	2,021	1,305	1,300
	6075 SAFETY EQUIPMENT/PHYSICALS	277	2,600	205	2,600	2,600
	6200 TRAVEL/MEETINGS/EDUCATION	45	3,600	110	1,800	3,600
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	25	0	25	25
	6310 TELEPHONE	53	75	52	75	75
	6520 SUPPLIES	0	450	18	450	450
	7508 SCADA RTU, WATER (LOC TBD)	0	0	5,414	4,993	0
	7509 SCADA RTU, WATER (LOC TBD)	0	0	5,414	4,993	0
	7510 SCADA RTU	0	0	0	5,300	0
	7511 SCADA RTU	0	0	0	5,300	0
	7512 POWER SUPPLY, BAYVIEW WELL VFD	0	0	8,453	8,453	0
	8445 VFD, COLD CREEK BOOSTER	6,888	0	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8545 VFD TWIN PEAKS BOOSTER	0	9,500	8,698	9,500	0
8546 REBUILD WATER PS MOTOR	0	6,000	0	6,000	0
8547 FACTORY PM BAYVIEW WELL	0	9,000	0	1,200	0
8640 REPL SCADA RTU	0	0	0	0	6,000
8645 REBLD MOTORS WATER PS	0	0	0	0	6,000
8646 REPL SCADA RTU	0	0	0	0	6,000
8647 REPL SCADA RTU	0	0	0	0	6,000
8674 REPL SCADA RTU	0	0	0	0	6,000
8681 REPL SCADA RTU	0	0	0	0	6,000
Total for:					
ELECTRICAL SHOP	<u>324,304</u>	<u>381,647</u>	<u>303,296</u>	<u>383,286</u>	<u>390,935</u>

Adopted Budget - Expense

For Fiscal Year: 2016

		2014	2015	2015	2015	AB
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
Dept.: 2004	HEAVY MAINTENANCE					
	6030 SERVICE CONTRACTS	3,021	3,500	3,320	3,500	3,500
	6041 BUILDINGS	10,914	13,950	11,970	13,950	13,950
	6042 GROUNDS & MAINTENANCE	0	0	16	0	0
	8548 HVAC REBUILD	0	14,000	0	0	0
	8648 HEATNET BOILER UPGRADE	0	0	0	0	33,000
	Total for:					
	HEAVY MAINTENANCE	<u>13,935</u>	<u>31,450</u>	<u>15,306</u>	<u>17,450</u>	<u>50,450</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2005	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	EQUIPMENT REPAIR					
	4101 REGULAR SALARIES/WAGES	81,252	85,329	81,330	85,329	115,950
	4102 WAGES OVERTIME	6,692	7,000	7,543	7,000	6,500
	4103 WAGES DOUBLETIME	492	350	1,320	350	500
	4301 F.I.C.A. TAXES	7,808	7,090	7,109	7,090	9,400
	4302 DENTAL SELF INSURED	1,356	1,495	1,716	1,495	2,375
	4304 VISION	273	284	317	284	450
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,188	1,200	1,341	1,200	1,800
	4306 WORKER'S COMPENSATION	3,330	1,540	2,739	1,540	3,975
	4308 UNIFORMS	362	325	3	325	450
	4310 ACWA MEDICAL INSURANCE	21,260	20,836	25,829	20,836	35,150
	4311 LIFE INSURANCE	199	201	225	201	325
	4313 AFLAC FEE DISTRICT PAID	0	5	0	5	5
	4314 LONG TERM DISABILITY, UNION	221	221	476	221	325
	4315 CP CLASSIC EMPLER CONTRIB	13,621	14,591	12,836	14,591	13,850
	4325 CALPERS PEPRA	0	0	611	800	1,625
	4610 GASOLINE	732	1,000	515	1,000	1,000
	4620 DIESEL	481	1,000	421	1,000	1,000
	4630 OIL & LUBRICANTS	1,951	2,400	2,846	2,400	2,400
	4820 OFFICE SUPPLIES	270	250	155	250	2,500
	6011 AUTOMOTIVE	30,983	32,870	35,372	32,870	32,870
	6012 MOBILE EQUIPMENT	5	250	0	250	250
	6013 GENERATORS	2,478	2,500	2,147	2,500	2,500
	6030 SERVICE CONTRACTS	10,141	9,500	9,892	9,500	9,500
	6071 SHOP SUPPLIES	639	1,500	2,970	1,500	1,500
	6073 SMALL TOOLS	529	1,200	639	1,200	1,200
	6075 SAFETY EQUIPMENT/PHYSICALS	358	600	338	600	600
	6200 TRAVEL/MEETINGS/EDUCATION	43	2,000	879	2,000	2,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	50	36	50	50
	6520 SUPPLIES	0	300	0	300	300
	7008 BOX, TRUCK 25	10,584	0	0	0	0
	7514 UTILITY BOX FOR TRUCK 77	0	0	11,798	12,000	0
	8351 REPLACE BACKHOE 23	103,335	0	0	0	0
	8450 DIESEL PARTICULATE FILTER	17,581	0	0	0	0
	8451 REPL TRUCK 77	34,209	0	0	0	0
	8515 REPLACE ENG/TRANS TBD	0	6,000	0	6,000	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8549 REPL TRUCK 24	0	175,000	0	175,000	0
8550 REPL TRUCK 8	0	120,000	0	0	0
8551 REPL TRUCK 41	0	35,000	23,032	35,000	0
8552 REPL TRUCK 13	0	25,000	22,808	25,000	0
8553 REPL TRUCK 15	0	30,000	2,181	25,000	0
8588 EQ REP INVENTORY STOREROOM	0	8,000	5,800	5,000	0
8650 REPL TRUCK #34	0	0	0	0	60,000
8651 REPL TRUCK #8	0	0	0	0	120,000
Total for:					
EQUIPMENT REPAIR	<u>352,373</u>	<u>594,887</u>	<u>265,224</u>	<u>479,687</u>	<u>430,350</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2007	LABORATORY	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2015</u> <u>Estimated</u>	<u>AB</u> <u>2016</u> <u>Budget</u>	
<u>Object / Description</u>							
	4101	REGULAR SALARIES/WAGES	222,604	231,280	202,494	231,280	239,200
	4102	WAGES OVERTIME	5,530	5,250	3,796	5,250	5,500
	4103	WAGES DOUBLETIME	2,554	2,750	2,199	2,750	2,375
	4201	WAGES PARTIME REGULAR	7,945	14,125	7,324	14,125	12,250
	4202	WAGES OVERTIME	212	175	87	175	225
	4203	WAGES DOUBLETIME	93	350	120	350	100
	4301	F.I.C.A. TAXES	17,491	19,426	15,831	19,426	19,875
	4302	DENTAL SELF INSURED	3,428	3,737	3,496	3,737	3,925
	4304	VISION	692	710	650	710	725
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,240	3,237	2,974	3,237	3,275
	4306	WORKER'S COMPENSATION	7,632	3,300	5,467	3,300	4,800
	4308	UNIFORMS	724	600	21	600	600
	4310	ACWA MEDICAL INSURANCE	47,729	49,584	41,663	49,584	45,150
	4311	LIFE INSURANCE	548	552	507	552	575
	4312	LONG TERM DISABILITY, MGMT	380	400	718	400	400
	4313	AFLAC FEE DISTRICT PAID	54	45	49	45	50
	4314	LONG TERM DISABILITY, UNION	442	442	810	442	450
	4315	CP CLASSIC EMPLER CONTRIB	37,429	39,642	34,786	39,642	37,675
	4405	CONTRACTUAL SERVICES	5,222	7,000	3,258	7,000	7,000
	4610	GASOLINE	1,667	1,600	1,166	1,600	1,600
	4760	LABORATORY SUPPLIES	31,663	29,200	29,674	29,200	29,200
	4790	OTHER SUPPLIES	94	1,500	760	1,000	1,000
	4810	POSTAGE EXPENSES	491	750	1,031	750	750
	4820	OFFICE SUPPLIES	1,549	2,550	1,801	1,600	2,000
	6025	LABORATORY EQUIPMENT	2,405	6,500	4,209	8,500	6,500
	6030	SERVICE CONTRACTS	6,850	9,700	8,707	7,000	9,700
	6041	BUILDINGS	0	500	0	500	500
	6042	GROUNDS & MAINTENANCE	0	100	144	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6073	SMALL TOOLS	13	0	0	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	728	790	834	790	790
	6110	MONITORING	15,795	50,000	40,604	50,000	50,000
	6200	TRAVEL/MEETINGS/EDUCATION	4,751	5,000	3,535	5,000	5,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	504	900	541	900	900
	6520	SUPPLIES	0	100	0	100	100

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6650 REGULATORY OPERATING PERMITS	1,858	3,000	1,858	2,000	2,000
8454 REP IND COUP ARG PLSMA SPEC	0	0	0	110,000	0
8455 LAB DESIGN EVAL	0	0	0	35,000	0
8554 REPL 20L WATER BATH	0	5,000	0	5,000	0
8555 REPL SMALL AUTOCLAVE	0	10,000	0	10,000	0
8654 BLOCK DIGESTOR/METALS	0	0	0	0	10,000
8655 TURBIDMETER	0	0	0	0	5,000
Total for:					
LABORATORY	432,317	509,945	421,114	651,795	509,440

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
Dept.: 2019	BOARD OF DIRECTORS					
	4101 REGULAR SALARIES/WAGES	12,046	12,000	10,635	12,000	12,000
	4301 F.I.C.A. TAXES	927	918	817	918	925
	4302 DENTAL SELF INSURED	3,423	3,737	3,502	3,737	3,925
	4303 UNEMPLOYMENT INSURANCE	173	0	-174	0	0
	4304 VISION	691	710	651	710	725
	4306 WORKER'S COMPENSATION	165	125	111	125	125
	4310 ACWA MEDICAL INSURANCE	44,595	45,824	42,970	45,824	48,150
	4311 LIFE INSURANCE	110	115	100	115	125
	4315 CP CLASSIC EMPLER CONTRIB	412	424	378	424	400
	4475 LEGAL-SPECIAL PROJECTS	0	250	0	250	250
	4480 LEGAL-REGULAR	21,846	21,000	20,016	21,000	21,000
	4820 OFFICE SUPPLIES	830	950	189	950	950
	6200 TRAVEL/MEETINGS/EDUCATION	8,943	10,000	7,272	10,000	10,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	30,432	35,588	35,278	35,775	35,975
	6520 SUPPLIES	955	250	0	250	250
	6610 ELECTION EXPENSE	0	9,000	6,157	9,000	0
	8656 REPL BOARD ROOM AV EQUIP	0	0	0	0	50,000
	Total for:					
	BOARD OF DIRECTORS	<u>125,548</u>	<u>140,891</u>	<u>127,902</u>	<u>141,078</u>	<u>184,800</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2021	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	ADMINISTRATION					
	4101 REGULAR SALARIES/WAGES	175,678	179,843	165,270	179,843	188,075
	4102 WAGES OVERTIME	8	25	0	25	25
	4301 F.I.C.A. TAXES	10,506	13,760	8,711	13,760	14,400
	4302 DENTAL SELF INSURED	1,918	2,242	2,101	2,242	2,375
	4304 VISION	403	446	390	446	450
	4305 RETIREMENT HEALTH SAVINGS ACCT	5,616	2,741	2,563	2,741	2,875
	4306 WORKER'S COMPENSATION	807	572	525	572	475
	4310 ACWA MEDICAL INSURANCE	30,002	32,194	29,539	32,194	32,150
	4311 LIFE INSURANCE	489	499	455	499	500
	4312 LONG TERM DISABILITY, MGMT	979	992	1,865	992	1,000
	4313 AFLAC FEE DISTRICT PAID	18	20	16	20	25
	4314 LONG TERM DISABILITY, UNION	105	105	194	105	125
	4315 CP CLASSIC EMPLER CONTRIB	22,541	23,713	20,517	23,713	22,525
	4325 CALPERS PEPRA	2,025	2,838	2,596	2,838	2,950
	4405 CONTRACTUAL SERVICES	97	500	277	500	500
	4480 LEGAL-REGULAR	0	2,000	26	1,000	1,000
	4610 GASOLINE	1,938	1,600	801	1,600	1,600
	4810 POSTAGE EXPENSES	0	25	0	0	0
	4820 OFFICE SUPPLIES	1,146	2,500	738	2,000	2,000
	4830 SUBSCRIPTIONS EXPENSE	94	400	72	150	150
	4920 PRINTING	0	100	62	100	100
	6030 SERVICE CONTRACTS	613	800	374	800	800
	6075 SAFETY EQUIPMENT/PHYSICALS	108	100	0	100	100
	6200 TRAVEL/MEETINGS/EDUCATION	3,095	4,400	5,606	4,900	4,900
	6250 DUES/MEMBERSHIPS/CERTIFICATION	3,747	4,825	752	500	500
	6520 SUPPLIES	520	1,500	323	1,500	1,500
	6621 INCENTIVE & RECOGNITION PRGRM	2,913	3,500	2,515	3,500	3,500
	Total for:					
	ADMINISTRATION	<u>265,366</u>	<u>282,240</u>	<u>246,288</u>	<u>276,640</u>	<u>284,600</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2022	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	HUMAN RESOURCES DIRECTOR					
	4101 REGULAR SALARIES/WAGES	88,955	92,975	77,457	85,675	98,350
	4102 WAGES OVERTIME	102	125	54	125	125
	4201 WAGES PARTIME REGULAR	0	30	61	30	25
	4202 WAGES OVERTIME	6	0	0	0	0
	4301 F.I.C.A. TAXES	6,163	7,124	4,765	7,124	7,525
	4302 DENTAL SELF INSURED	1,362	1,495	1,456	1,495	1,575
	4304 VISION	274	284	270	284	300
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,514	1,530	1,454	1,530	1,575
	4306 WORKER'S COMPENSATION	301	128	207	128	300
	4310 ACWA MEDICAL INSURANCE	21,680	22,716	21,935	22,716	20,400
	4311 LIFE INSURANCE	271	274	259	274	275
	4312 LONG TERM DISABILITY, MGMT	430	430	802	430	450
	4313 AFLAC FEE DISTRICT PAID	18	20	16	20	25
	4314 LONG TERM DISABILITY, UNION	82	82	167	82	100
	4315 CP CLASSIC EMLER CONTRIB	14,809	16,202	12,652	16,202	15,625
	4405 CONTRACTUAL SERVICES	6,708	13,400	24,270	20,700	4,275
	4445 PERSONNEL LEGAL	4,133	7,500	3,622	5,000	7,500
	4810 POSTAGE EXPENSES	0	75	62	75	75
	4820 OFFICE SUPPLIES	1,204	1,750	676	1,750	1,125
	4830 SUBSCRIPTIONS EXPENSE	704	940	628	940	925
	4920 PRINTING	0	225	142	225	225
	4930 ADS/LEGAL NOTICES	2,459	4,500	5,417	4,500	4,500
	6030 SERVICE CONTRACTS	2,038	2,300	2,468	2,300	2,300
	6075 SAFETY EQUIPMENT/PHYSICALS	1,215	1,250	1,333	1,250	1,500
	6079 SAFETY PROGRAMS	8,740	18,675	11,918	21,900	20,900
	6200 TRAVEL/MEETINGS/EDUCATION	6,147	4,750	3,099	7,900	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	488	800	458	650	800
	6520 SUPPLIES	46	150	19	150	150
	6670 PERSONNEL EXPENSE	606	1,700	1,309	1,700	1,700
	Total for:					
	HUMAN RESOURCES DIRECTOR	<u>170,455</u>	<u>201,430</u>	<u>176,976</u>	<u>205,155</u>	<u>195,625</u>

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>		<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2015</u> <u>Estimated</u>	<u>AB</u> <u>2016</u> <u>Budget</u>
Dept.: 2027	PUBLIC OUTREACH					
	4405 CONTRACTUAL SERVICES	51,152	52,500	50,399	72,500	52,500
	4810 POSTAGE EXPENSES	0	0	4,633	9,450	9,450
	4820 OFFICE SUPPLIES	0	500	0	500	500
	4830 SUBSCRIPTIONS EXPENSE	103	100	76	100	100
	4920 PRINTING	15,904	7,500	14,607	15,000	15,000
	6030 SERVICE CONTRACTS	21	0	0	0	0
	6200 TRAVEL/MEETINGS/EDUCATION	6,195	6,500	2,543	6,500	6,500
	6520 SUPPLIES	1	25	0	25	25
	6620 PUBLIC RELATIONS EXPENSE	33,826	25,000	28,555	40,000	25,000
	Total for:					
	PUBLIC OUTREACH	<u>107,202</u>	<u>92,125</u>	<u>100,813</u>	<u>144,075</u>	<u>109,075</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2029	ENGINEERING	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Actual</u>	<u>2015</u> <u>Estimated</u>	<u>AB</u> <u>2016</u> <u>Budget</u>	
<u>Object / Description</u>							
	4101	REGULAR SALARIES/WAGES	762,422	686,659	587,702	686,659	698,325
	4102	WAGES OVERTIME	34,018	27,500	35,200	27,500	25,000
	4103	WAGES DOUBLETIME	0	2,500	0	2,500	100
	4201	WAGES PARTIME REGULAR	1,832	10,000	482	1,000	1,000
	4202	WAGES OVERTIME	12	0	0	0	0
	4301	F.I.C.A. TAXES	50,801	55,589	39,966	55,589	55,425
	4302	DENTAL SELF INSURED	9,454	8,968	8,510	8,968	9,425
	4304	VISION	1,872	1,704	1,587	1,704	1,725
	4305	RETIREMENT HEALTH SAVINGS ACCT	10,790	9,729	8,741	9,729	9,550
	4306	WORKER'S COMPENSATION	2,717	1,361	1,925	1,361	2,350
	4308	UNIFORMS	411	96	54	96	150
	4310	ACWA MEDICAL INSURANCE	134,906	123,449	115,223	123,449	113,700
	4311	LIFE INSURANCE	1,908	1,729	1,531	1,729	1,750
	4312	LONG TERM DISABILITY, MGMT	2,811	2,811	4,519	2,811	2,825
	4313	AFLAC FEE DISTRICT PAID	98	100	105	100	100
	4314	LONG TERM DISABILITY, UNION	690	662	1,196	662	675
	4315	CP CLASSIC EMPLER CONTRIB	115,483	112,281	92,680	112,281	103,100
	4325	CALPERS PEPRA	1,947	2,211	2,007	2,211	2,425
	4405	CONTRACTUAL SERVICES	690,324	203,000	300,262	324,500	376,200
	4420	MAPPING	135	2,500	0	2,500	2,500
	4475	LEGAL-SPECIAL PROJECTS	34,971	9,500	45,045	45,000	25,000
	4480	LEGAL-REGULAR	4,768	7,500	585	1,000	3,000
	4610	GASOLINE	6,261	5,300	3,853	5,300	5,300
	4810	POSTAGE EXPENSES	1,166	175	54	175	175
	4820	OFFICE SUPPLIES	6,242	6,050	20,517	25,550	6,050
	4830	SUBSCRIPTIONS EXPENSE	0	100	42	100	100
	4930	ADS/LEGAL NOTICES	140	125	263	125	125
	6027	OFFICE EQUIPMENT REPAIR	1,121	1,000	163	1,000	1,000
	6030	SERVICE CONTRACTS	655	1,100	283	1,100	1,100
	6042	GROUNDS & MAINTENANCE	0	100	0	100	100
	6050	WELLS	0	0	0	115,000	180,000
	6071	SHOP SUPPLIES	446	500	1,207	1,400	500
	6075	SAFETY EQUIPMENT/PHYSICALS	216	1,050	646	1,050	1,050
	6200	TRAVEL/MEETINGS/EDUCATION	11,116	12,500	11,271	12,500	12,500
	6250	DUES/MEMBERSHIPS/CERTIFICATION	1,641	1,800	1,071	1,800	1,800

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6310 TELEPHONE	133	500	169	300	300
6520 SUPPLIES	777	625	155	625	625
6650 REGULATORY OPERATING PERMITS	43,744	50,000	-15,537	50,000	50,000
7002 WATERLINE, SIERRA TRACT	921,015	0	0	0	0
7003 WATERLINE, PIONEER TRAIL	125,596	0	226,667	205,300	0
7005 KELLER BOOSTER STATION REHAB	2,626	150,000	0	150,000	0
7010 WATERLINE REPL, BOWERS AREA	44,275	0	0	0	0
7011 WATERLINE REPL, SADDLE/KELLER	221,914	1,800,000	1,301,012	1,600,000	0
7012 WELL TREATMENT, GLENWOOD	0	20,000	5,429	20,000	0
7013 2014 METERS PROJECT	773,709	0	1,479,160	3,000,000	0
7097 WTR SYS OPTIMIZATION PLAN	107,287	0	0	0	0
7504 GAUGE, NUCLEAR MOISTURE DENSIT	7,764	0	0	0	0
7505 GAUGE, NUC MOISTURE DENSITY	13,289	0	0	0	0
8113 CATHODIC PROTECTION ASSESSMENT	-30,574	0	0	0	0
8120 ARETE, GIS	9,266	40,000	0	0	0
8160 SOFTWARE, HYDROLOGY	0	6,000	0	0	0
8261 TANK COATINGS	7,945	0	0	0	0
8264 BIJOU EROSION CONTROL	140,167	75,000	16,083	259,833	0
8306 WATERLINE, STATE STREETS	2,473,775	3,300,000	2,350,813	2,400,000	0
8359 EROSION CONTROL PROJECTS	31,401	107,000	62,993	50,000	100,000
8452 PIPELINE EVALS	54,889	0	32,705	45,111	0
8522 HARRISON AVE STREETSCAPE	0	100,000	0	100,000	0
8530 WELL DESTRUCTIONS	0	121,000	0	0	0
8539 REPL LARGE WATER METERS	0	0	14,399	340,571	100,000
8559 HIGHWAY 50 RELOCATES	0	100,000	0	0	0
8560 FIRE HYDRANTS, 6" LINES	0	250,000	4,115	200,000	361,000
8563 REPLACE COPIER	0	7,500	0	7,500	0
8660 METERS PHASE II	0	0	0	0	2,500,000
8661 PAVING XMAS VALLEY TANK RD	0	0	0	0	107,000
8662 EROSION CONTROL SIERRA TRACT	0	0	0	100,000	500,000
8663 WATERLINE, BROCKWAY	0	0	0	0	100,000
8664 DAVID LN BOOSTER STATION	0	0	0	0	531,000
8745 BMP PROJECTS	3,540	10,000	336	0	10,000
Total for:					
ENGINEERING	<u>6,843,912</u>	<u>7,437,274</u>	<u>6,765,189</u>	<u>10,105,789</u>	<u>6,004,050</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2037	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	INFORMATION TECHNOLOGY					
	4101 REGULAR SALARIES/WAGES	187,203	179,349	152,928	179,349	187,750
	4102 WAGES OVERTIME	3,409	2,700	2,107	2,700	2,700
	4110 MOVING EXPENSE REIMB	1,021	0	0	0	0
	4301 F.I.C.A. TAXES	16,092	13,925	12,354	13,925	14,575
	4302 DENTAL SELF INSURED	2,918	2,989	2,798	2,989	3,150
	4304 VISION	597	568	520	568	575
	4305 RETIREMENT HEALTH SAVINGS ACCT	5,670	2,566	2,405	2,566	2,650
	4306 WORKER'S COMPENSATION	624	240	445	240	600
	4310 ACWA MEDICAL INSURANCE	40,481	41,671	38,580	41,671	40,875
	4311 LIFE INSURANCE	495	449	418	449	450
	4312 LONG TERM DISABILITY, MGMT	474	361	715	361	375
	4313 AFLAC FEE DISTRICT PAID	29	20	43	20	25
	4314 LONG TERM DISABILITY, UNION	314	314	590	314	325
	4315 CP CLASSIC EMPLER CONTRIB	30,657	31,201	27,213	31,201	30,200
	4405 CONTRACTUAL SERVICES	29,277	15,000	11,576	15,000	30,000
	4480 LEGAL-REGULAR	0	50	0	0	0
	4810 POSTAGE EXPENSES	0	75	58	75	75
	4820 OFFICE SUPPLIES	815	3,000	882	11,000	3,000
	4830 SUBSCRIPTIONS EXPENSE	14	175	66	175	175
	4840 DISTRICT COMPUTER SUPPLIES	29,042	20,300	16,479	47,218	30,000
	4845 PC/LAPTOP/WORKSTN PURCHASES	18,846	18,000	16,152	18,000	15,300
	4920 PRINTING	0	300	0	300	300
	6030 SERVICE CONTRACTS	72,878	75,000	75,131	75,000	77,000
	6075 SAFETY EQUIPMENT/PHYSICALS	85	200	0	200	200
	6200 TRAVEL/MEETINGS/EDUCATION	9,631	10,662	11,300	10,662	10,650
	6250 DUES/MEMBERSHIPS/CERTIFICATION	363	460	460	460	450
	6310 TELEPHONE	52	1,000	227	300	300
	6520 SUPPLIES	142	250	133	250	250
	7016 DATA STORAGE REPLACEMENT PROJ	0	0	81,310	81,310	0
	8466 REPL DOMAIN CONTROLLER	9,999	0	0	0	0
	8468 STRATEGIC PLAN UPDATE	0	0	5,815	5,815	0
	8469 CORE SWITCH	19,990	0	0	0	0
	8565 VARIOUS SOFTWARE UPGRADES	0	8,000	0	0	0
	8566 SQL ADDITIONAL LICENSES	0	7,000	0	0	0
	8567 WIRELESS CONTROLLER/ACCESS PTS	0	8,000	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
8568 LASERFICHE UPGRADE	0	25,000	0	0	0
8665 REPL BACKUP DVR SERVER	0	0	0	0	10,000
8666 REPL DOMAIN CONTROLLER	0	0	0	0	10,000
8667 FIREWALL SOFTWARE/UPGRADES	0	0	0	0	15,000
8668 LASERFICHE UPGRADE	0	0	0	0	25,000
8982 SOFTWARE, MAINT CONN	21,212	0	0	0	0
Total for:					
 INFORMATION TECHNOLOGY	<u>502,330</u>	<u>468,825</u>	<u>460,705</u>	<u>542,118</u>	<u>511,950</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2038	<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
	CUSTOMER SERVICE					
	4101 REGULAR SALARIES/WAGES	354,240	398,760	343,659	398,760	420,800
	4102 WAGES OVERTIME	8,351	9,808	5,117	9,808	9,400
	4201 WAGES PARTIME REGULAR	116	0	0	0	0
	4301 F.I.C.A. TAXES	27,714	31,255	26,634	31,255	32,925
	4302 DENTAL SELF INSURED	7,177	8,220	7,324	8,220	8,650
	4304 VISION	1,450	1,562	1,359	1,562	1,575
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,529	6,836	5,978	6,836	6,875
	4306 WORKER'S COMPENSATION	1,305	523	1,045	523	1,575
	4308 UNIFORMS	966	775	28	775	800
	4310 ACWA MEDICAL INSURANCE	97,785	104,886	92,172	104,886	105,000
	4311 LIFE INSURANCE	1,094	1,149	1,006	1,149	1,150
	4312 LONG TERM DISABILITY, MGMT	380	398	718	398	400
	4313 AFLAC FEE DISTRICT PAID	18	20	17	20	25
	4314 LONG TERM DISABILITY, UNION	952	1,059	1,786	1,059	1,075
	4315 CP CLASSIC EMPLER CONTRIB	59,970	70,311	60,725	70,311	64,175
	4325 CALPERS PEPR	0	0	269	0	1,400
	4405 CONTRACTUAL SERVICES	63,274	80,250	53,446	70,000	63,625
	4475 LEGAL-SPECIAL PROJECTS	9,350	4,000	3,742	8,100	3,000
	4480 LEGAL-REGULAR	12,939	5,000	9,615	7,500	2,500
	4520 MISC LIABILITY CLAIMS	17,966	10,000	12,895	11,500	5,000
	4521 CSRMA LIABILITY CLAIMS	3,132	1,000	2,797	1,000	1,000
	4610 GASOLINE	4,654	5,000	3,144	5,000	5,000
	4810 POSTAGE EXPENSES	23,364	20,000	15,699	20,000	20,000
	4820 OFFICE SUPPLIES	3,505	6,500	3,996	6,500	6,500
	4920 PRINTING	8,682	6,600	5,512	6,600	6,600
	4930 ADS/LEGAL NOTICES	1,579	1,000	134	1,000	1,000
	5020 EQUIPMENT RENTAL/LEASE	827	1,100	794	1,100	1,100
	6027 OFFICE EQUIPMENT REPAIR	120	100	143	100	100
	6030 SERVICE CONTRACTS	21,832	18,000	25,376	18,000	18,000
	6045 WATER METERS/PARTS	85,614	25,000	38,202	150,000	190,000
	6071 SHOP SUPPLIES	11,448	6,000	3,589	1,500	1,500
	6073 SMALL TOOLS	1,640	500	793	500	500
	6075 SAFETY EQUIPMENT/PHYSICALS	-471	500	1,100	500	500
	6200 TRAVEL/MEETINGS/EDUCATION	10,105	3,500	7,393	7,000	3,500
	6250 DUES/MEMBERSHIPS/CERTIFICATION	1,487	1,500	2,076	1,500	1,500

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6310 TELEPHONE	82	100	87	100	100
6520 SUPPLIES	692	750	593	750	750
6640 BAD DEBT EXPENSE	9,000	9,000	8,250	9,000	9,000
6660 WATER CONSERVATION EXPENSE	83,543	173,000	132,860	173,000	244,000
8538 METER RETROFIT MXU'S	0	87,900	0	0	0
8539 REPL LARGE WATER METERS	0	198,400	0	0	0
8572 PORTABLE WATER METER TESTER	0	5,000	0	5,000	0
8575 SMART BOARD	0	15,000	16,786	15,000	0
Total for:					
CUSTOMER SERVICE	<u>942,411</u>	<u>1,320,262</u>	<u>896,859</u>	<u>1,155,812</u>	<u>1,240,600</u>

Adopted Budget - Expense

For Fiscal Year: 2016

Dept.: 2039	FINANCE	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2016</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	448,981	428,447	386,898	403,000	418,875
	4102	WAGES OVERTIME	32,184	5,625	43,049	38,000	28,500
	4201	WAGES PARTIME REGULAR	4,093	10,500	547	750	750
	4301	F.I.C.A. TAXES	32,514	34,010	34,044	32,800	34,275
	4302	DENTAL SELF INSURED	7,239	7,473	7,131	7,473	7,075
	4304	VISION	1,459	1,420	1,327	1,420	1,300
	4305	RETIREMENT HEALTH SAVINGS ACCT	7,294	6,964	6,543	6,375	6,500
	4306	WORKER'S COMPENSATION	1,640	716	1,192	716	1,300
	4308	UNIFORMS	230	75	38	75	250
	4310	ACWA MEDICAL INSURANCE	104,979	102,614	99,541	99,000	96,425
	4311	LIFE INSURANCE	1,218	1,157	1,116	1,157	1,125
	4312	LONG TERM DISABILITY, MGMT	1,266	1,266	2,372	1,266	1,275
	4313	AFLAC FEE DISTRICT PAID	90	100	83	100	100
	4314	LONG TERM DISABILITY, UNION	710	710	1,252	710	625
	4315	CP CLASSIC EMPLEER CONTRIB	73,456	75,028	68,042	71,000	66,925
	4405	CONTRACTUAL SERVICES	24,458	21,000	15,429	21,650	21,650
	4440	ADVISORY	26,703	15,000	8,252	15,000	15,000
	4470	AUDITING	27,559	29,500	29,626	29,500	29,500
	4480	LEGAL-REGULAR	1,391	2,500	2,242	4,000	2,500
	4610	GASOLINE	148	300	177	250	250
	4620	DIESEL	45	50	0	50	50
	4810	POSTAGE EXPENSES	105	100	66	100	100
	4820	OFFICE SUPPLIES	7,116	5,600	1,544	5,600	4,850
	4830	SUBSCRIPTIONS EXPENSE	1,219	1,000	1,113	1,200	1,200
	4920	PRINTING	1,138	1,100	1,160	1,100	1,100
	4930	ADS/LEGAL NOTICES	343	700	772	700	700
	6027	OFFICE EQUIPMENT REPAIR	0	75	0	75	75
	6030	SERVICE CONTRACTS	1,831	1,500	1,467	1,500	1,500
	6072	JANITORIAL SUPPLIES	641	3,000	0	2,000	2,000
	6074	JANITORIAL SERVICES	19,242	20,000	17,639	20,000	20,000
	6075	SAFETY EQUIPMENT/PHYSICALS	206	350	122	350	350
	6200	TRAVEL/MEETINGS/EDUCATION	6,043	7,000	6,713	6,500	6,500
	6250	DUES/MEMBERSHIPS/CERTIFICATION	190	500	2,365	2,200	200
	6520	SUPPLIES	146	500	275	500	500
	6709	LOAN PRINCIPAL PAYMENTS	1,630,817	1,099,225	1,099,223	1,099,225	728,575

Adopted Budget - Expense

For Fiscal Year: 2016

<u>Object / Description</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Estimated</u>	<u>AB 2016 Budget</u>
6710 INTEREST EXPENSE	200,218	180,900	87,054	180,900	163,600
6730 FISCAL AGENT FEES	21,163	15,450	19,828	15,450	15,450
Total for:					
FINANCE	<u>2,688,075</u>	<u>2,081,455</u>	<u>1,948,242</u>	<u>2,071,692</u>	<u>1,680,950</u>

ADDENDUM

Rate Confirmation Resolution No. 2978-15	117
Budget Adoption Resolution No. 2979-15.....	119
Budget Adoption Resolution No. 2980-15.....	120
Appropriations Subject to Limitations Resolution No. 2981-15	121



1 RESOLUTION NO. 2978-15

2 A RESOLUTION OF THE BOARD OF DIRECTORS
3 OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
4 CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES
5 FOR FISCAL YEAR 2015-16

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

9
10 WHEREAS, on June 5, 2014, the Board of Directors of the South Tahoe Public Utility
11 District approved Ordinance No. 557-14, adopting a five-year water service charge
12 rate schedule and a five-year sewer service charge rate schedule; and,

13 WHEREAS, Ordinance No. 557-14 requires the District's Board of Director's
14 confirmation of the water and sewer service charge rates in fiscal years 2015/16,
15 2016/17, 2017/18 and 2018/19; and,

16
17 WHEREAS, on March 3, 2015, the Board of Directors of the South Tahoe Public
18 Utility District held a public meeting and directed District staff to develop the proposed
19 budget for fiscal year 2015/16 with a proposed water service charge rate increase of
20 6.5% and a sewer service charge rate increase of 6.0% to fund the 2015/16 water
21 capital improvement plan and operating budget of the Water and Sewer Enterprise
22 Funds,

23 NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe
24 Public Utility District that the water and sewer service charge rates for the fiscal year
25 2015/16 included in the attached Water and Sewer Rate Schedules are confirmed,
26 effective July 1, 2015.

27
28 WE THE UNDERSIGNED, do hereby certify that the above and foregoing
29 Resolution No. 2978-15 was duly and regularly adopted and passed by the Board of
30 Directors of the South Tahoe Public Utility District at a regular meeting duly held on the
21st day of May, 2015, by the following vote:

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AYES: Cefalu, Vogelgesang, Sheehan, Wallace

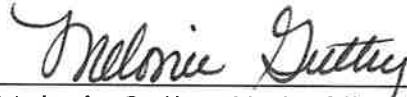
NOES: Jones

ABSENT: None



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board

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RESOLUTION NO. 2979-15

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 2015-16

WHEREAS, on March 3, 2015, 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 2015/16 with a proposed sewer service charge rate increase of 6% to fund the 2015/16 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:

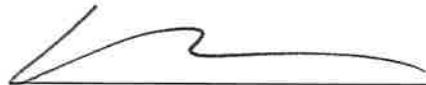
The attached budget in the amount of \$29,797,750 is adopted for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 2979-15 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 21st day of May, 2015, by the following vote:

AYES: Cefalu, Vogelgesang, Sheehan, Wallace

NOES: Jones

ABSENT: None


Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:


Melonie Guttry, Clerk of the Board

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RESOLUTION NO. 2980-15

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 2015-16

WHEREAS, on March 3, 2015, 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 2015/16 with a proposed water service charge rate increase of 6.5% to fund the 2015/16 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 \$15,772,382 is adopted for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 2980-15 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 21st day of May, 2015, by the following vote:

AYES: Cefalu, Vogelgesang, Sheehan, Wallace

NOES: Jones

ABSENT: Wallace



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board

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RESOLUTION NO. 2981-15

**A RESOLUTION OF 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 2015-16**

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 capita 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 7, 2015, 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 2015-16 are: \$34,417,379; and that for Fiscal Year 2015-16, the proceeds of taxes as defined in the enabling statutes are: \$7,132,001; and that the increase in proceeds of taxes over the appropriations subject to limitations is: \$-0.

PASSED AND ADOPTED at a duly held regular meeting of the Board of Directors of the South Tahoe Public Utility District on the 4th day of June, 2015, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Wallace

NOES: None

ABSENT: None



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board

SOUTH TAHOE PUBLIC UTILITY DISTRICT

Permitted Growth Rate in Appropriations for 2015-16

Appropriation Limitation 2014-15 \$62,831,985

Increase In CA Per Capita Personal Income

$$\frac{3.82 + 100}{100} = 1.0382$$

Increase In Population
El Dorado County

$$\frac{.9 + 100}{100} = 1.009$$

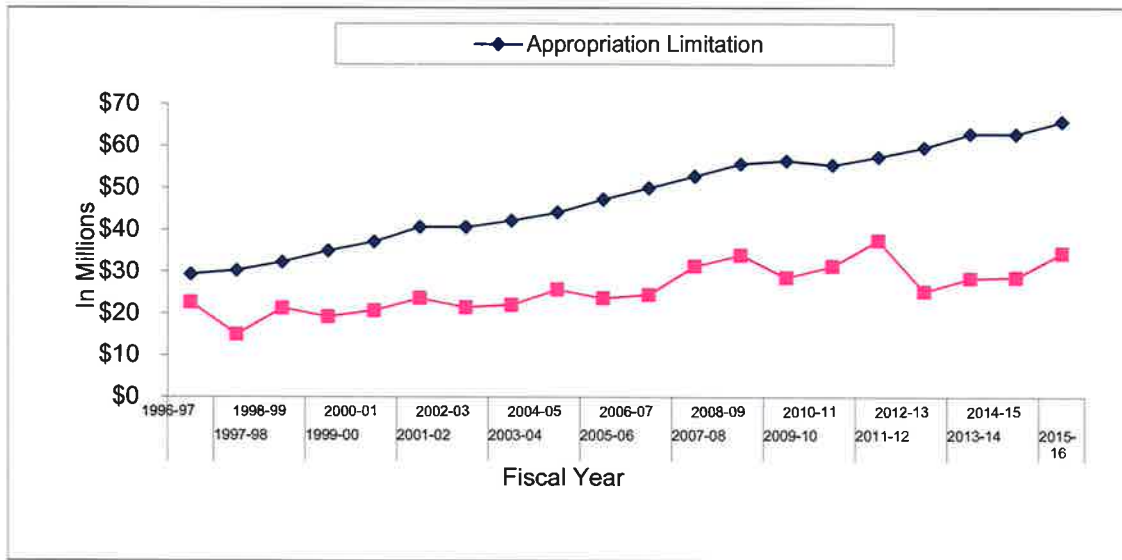
Change Ratio 1.0382×1.009 x 1.0475

Appropriations Limitation for 2015-16 \$65,816,504

Actual Appropriations 2015-16 \$34,417,379

Limitation Exceeding Actual Appropriations 2015-16 \$31,399,125

Historical Appropriations Limitations & Proceeds Of Taxes



2015-16 Actual Appropriations:	
Cash Expenditures	\$29,797,750
Depreciation	<u>\$4,619,629</u>
Total Expenditures	<u>\$34,417,379</u>

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Randy Vogelgesang

Duane Wallace

FINANCE DIVISION:

Susan Rasmussen



1 RESOLUTION NO. 2978-15

2 A RESOLUTION OF THE BOARD OF DIRECTORS
3 OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
4 CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES
5 FOR FISCAL YEAR 2015-16

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

9
10 **WHEREAS**, on June 5, 2014, the Board of Directors of the South Tahoe Public Utility
11 District approved Ordinance No. 557-14, adopting a five-year water service charge
12 rate schedule and a five-year sewer service charge rate schedule; and,

13 **WHEREAS**, Ordinance No. 557-14 requires the District's Board of Director's
14 confirmation of the water and sewer service charge rates in fiscal years 2015/16,
15 2016/17, 2017/18 and 2018/19; and,

16
17 **WHEREAS**, on March 3, 2015, the Board of Directors of the South Tahoe Public
18 Utility District held a public meeting and directed District staff to develop the proposed
19 budget for fiscal year 2015/16 with a proposed water service charge rate increase of
20 6.5% and a sewer service charge rate increase of 6.0% to fund the 2015/16 water
21 capital improvement plan and operating budget of the Water and Sewer Enterprise
22 Funds,

23 **NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe
24 Public Utility District that the water and sewer service charge rates for the fiscal year
25 2015/16 included in the attached Water and Sewer Rate Schedules are confirmed,
26 effective July 1, 2015.

27
28 **WE THE UNDERSIGNED**, do hereby certify that the above and foregoing
29 Resolution No. 2978-15 was duly and regularly adopted and passed by the Board of
30 Directors of the South Tahoe Public Utility District at a regular meeting duly held on the
21st day of May, 2015, by the following vote:

1 RESOLUTION NO. 2979-15

2 A RESOLUTION OF THE BOARD OF DIRECTORS
3 OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
4 ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND
5 FOR FISCAL YEAR 2015-16

6 WHEREAS, on March 3, 2015, the Board of Directors of the South Tahoe Public
7 Utility District held a public meeting and directed District staff to develop the proposed
8 budget for fiscal year 2015/16 with a proposed sewer service charge rate increase of
9 6% to fund the 2015/16 sewer capital improvement plan and operating budget of the
10 Sewer Enterprise Fund,

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

13 The attached budget in the amount of \$29,797,750 is adopted for the Fiscal Year
14 beginning July 1, 2015, and ending June 30, 2016.

15 WE THE UNDERSIGNED, do hereby certify that the above and foregoing
16 Resolution No. 2979-15 was duly and regularly adopted and passed by the Board of
17 Directors of the South Tahoe Public Utility District at a regular meeting duly held on the
18 21st day of May, 2015, by the following vote:

19 AYES: Cefalu, Vogelgesang, Sheehan, Wallace

20 NOES: Jones

21 ABSENT: None

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24 
Randy Vogelgesang, Board President
South Tahoe Public Utility District

25 ATTEST:

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27 Melonie Guttry, Clerk of the Board
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RESOLUTION NO. 2981-15

**A RESOLUTION OF 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 2015-16**

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 capita 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 7, 2015, 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 2015-16 are: \$34,417,379; and that for Fiscal Year 2015-16, the proceeds of taxes as defined in the enabling statutes are: \$7,132,001; and that the increase in proceeds of taxes over the appropriations subject to limitations is: \$-0.

PASSED AND ADOPTED at a duly held regular meeting of the Board of Directors of the South Tahoe Public Utility District on the 4th day of June, 2015, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Wallace

NOES: None

ABSENT: None



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Randy Vogelgesang

Duane Wallace

FINANCE DIVISION:

Susan Rasmussen

1 RESOLUTION NO. 2978-15

2 A RESOLUTION OF THE BOARD OF DIRECTORS
3 OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
4 CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES
5 FOR FISCAL YEAR 2015-16

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

9
10 **WHEREAS**, on June 5, 2014, the Board of Directors of the South Tahoe Public Utility
11 District approved Ordinance No. 557-14, adopting a five-year water service charge
12 rate schedule and a five-year sewer service charge rate schedule; and,

13 **WHEREAS**, Ordinance No. 557-14 requires the District's Board of Director's
14 confirmation of the water and sewer service charge rates in fiscal years 2015/16,
15 2016/17, 2017/18 and 2018/19; and,

16
17 **WHEREAS**, on March 3, 2015, the Board of Directors of the South Tahoe Public
18 Utility District held a public meeting and directed District staff to develop the proposed
19 budget for fiscal year 2015/16 with a proposed water service charge rate increase of
20 6.5% and a sewer service charge rate increase of 6.0% to fund the 2015/16 water
21 capital improvement plan and operating budget of the Water and Sewer Enterprise
22 Funds,

23 **NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe
24 Public Utility District that the water and sewer service charge rates for the fiscal year
25 2015/16 included in the attached Water and Sewer Rate Schedules are confirmed,
26 effective July 1, 2015.

27
28 **WE THE UNDERSIGNED**, do hereby certify that the above and foregoing
29 Resolution No. 2978-15 was duly and regularly adopted and passed by the Board of
30 Directors of the South Tahoe Public Utility District at a regular meeting duly held on the
21st day of May, 2015, by the following vote:

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RESOLUTION NO. 2979-15

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 2015-16

WHEREAS, on March 3, 2015, 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 2015/16 with a proposed sewer service charge rate increase of 6% to fund the 2015/16 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 \$29,797,750 is adopted for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 2979-15 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 21st day of May, 2015, by the following vote:

AYES: Cefalu, Vogelgesang, Sheehan, Wallace

NOES: Jones

ABSENT: None


Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:


Melonie Guttry, Clerk of the Board

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RESOLUTION NO. 2981-15

**A RESOLUTION OF 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 2015-16**

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 capita 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 7, 2015, 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 2015-16 are: \$34,417,379; and that for Fiscal Year 2015-16, the proceeds of taxes as defined in the enabling statutes are: \$7,132,001; and that the increase in proceeds of taxes over the appropriations subject to limitations is: \$-0.

PASSED AND ADOPTED at a duly held regular meeting of the Board of Directors of the South Tahoe Public Utility District on the 4th day of June, 2015, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Wallace

NOES: None

ABSENT: None



Randy Vogelgesang, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Guttry, Clerk of the Board

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Randy Vogelgesang

Duane Wallace

FINANCE DIVISION:

Susan Rasmussen